

## Dutch Guidance on Tax Integrity Risk for Financial Institutions

An article discussing new Dutch guidance on what constitutes “good practice” when it comes to financial institutions screening their clients for aggressive tax planning structures.

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<b>Contact</b>	<a href="#">Monique van Herksen</a> , <a href="#">David Schreuders</a>

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*This article was first published in [Derivatives & Financial Instruments](#), who have agreed to Simmons & Simmons making it available on [elexica](#).*

Financial institutions serve a “gatekeeper” role when it comes to preventing and addressing money laundering conducted by (or through) their clients. The Dutch regulator is requiring Dutch banks to significantly improve their “know-your-customer” rules and test their clients much more thoroughly for aggressive tax planning. This article discusses the new guidance issued in the form of a consultation paper that was published on 7 February 2019 on what constitutes “good practice” when it comes to financial institutions screening their clients for aggressive tax planning structures.

To read the article in full, click [here](#).

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