

CONTENTS

	Page No
Editorial	
International Holding Companies Allan Cinnamon	1
Holding Companies: Denmark Arne Møllin Ottosen and Christina Andersen	7
Ireland Kay Cornally and Aisling Donohue	29
European Holding Companies - Italy Valerio Cirimbilla	49
Taxation of Lithuanian Holding Companies Giedrius Kolesnikovas and Mantas Juozaitis	57
Holding Companies in Luxembourg Nathalie Weber-Frisch	67
The Netherlands Prof. Dr. Gerard T.K. Meussen	85
European Holding Companies: Portugal Rui Camacho Palma and António Pedro Braga	103
Spanish Holding Company Structures: Etve (Entidades De Tenencia De Valores Extranjeros) Jorge Milla-Ibáñez	115