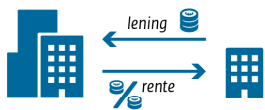


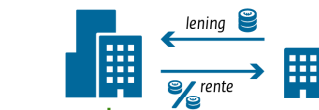
*Figuur 1: Renteaftrekbeperking*

**Vóór** invoering earningsstrippingmaatregel



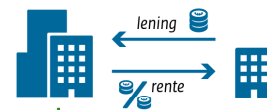
Tenzij specifieke renteaftrekbeperking

**Minimum standaard** earningsstrippingmaatregel



meer belasting  
en minder ontwijking  
  
Fiscus NL

**Nederlandse invulling** van earningsstrippingmaatregel



meer belasting  
want ook meer gelijke  
behandeling EV / VV  
  
Fiscus NL