

TRUSTMOORE



THE NETHERLANDS

Historically a nation of traders, the Netherlands is still one of the world's most-open and large economies in terms of trade volume.

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To ensure that this longstanding tradition continues, the Dutch government has created a highly competitive environment that actively stimulates entrepreneurship and foreign investment in the Netherlands. Located on the European continent, the Netherlands is close to Europe's 500 million consumers, quickly and easily reached through first-class Dutch infrastructure including major airports and seaports.

Furthermore, the country offers a stable political, fiscal and legal environment, as well as a low unemployment rate and limited inflation. The Netherlands boasts a highly educated, multilingual workforce and ranks high for quality of life and affordable cost of living.

BUSINESS CLIMATE

The Dutch business climate is very attractive, offering a diverse, open and vibrant creative landscape with a strong reputation for innovation.

This has made the Netherlands home to hundreds of companies – from startups to multinationals – across sectors that include logistics, pharmaceuticals, technology and manufacturing, among others. These are supported by a well-developed corporate-services industry providing high-quality international legal, administrative, tax and banking services.

Trustmoore's Netherlands office is located in Amsterdam, near the city's beautiful and renowned Vondelpark and only a short ride away from Schiphol International Airport.

“Taking your business or wealth elsewhere in a corporate entity managed by us, requires two things: trust and commitment. Our team provides both”.



TAXATION

Several features make the Netherlands favorable from a tax perspective:

- A general corporate income-tax rate of 20% on the first EUR 200,000 of taxable profits and 25% thereafter. International companies can benefit further from various regimes that stimulate investments
- More than 90 signed bilateral tax treaties provide relief from double taxation and reduce withholding tax on dividends, interest and royalties. In addition, the Netherlands also has more than 90 Bilateral Investment Treaties in place that provide legal protection for Netherlands-based investors, both natural and legal persons
- Participation exemption for qualifying dividends and capital gains
- No statutory withholding tax on interest and royalty payments
- An efficient tax-consolidation/fiscal unity regime
- An attractive expat tax program, with a personal income tax advantage for qualified foreign employees (30% ruling)
- The possibility of advance certainty of fiscal consequences related to prospective investments/transactions in the Netherlands (binding tax rulings)
- A very accessible and transparent tax authority
- Research & Development activities promoted through specific tax regimes

COMPANY LAW

The Netherlands is known for its very flexible company law and its variety of different legal entities. In many cases, a Dutch (holding) entity is set up as a Besloten Vennootschap or B.V., a private limited liability company that is comparable with a Ltd, GmbH or S.a.r.l. Practical examples of its flexibility include:

- No minimum requirements on the amount of share capital (the minimum can be as low as 1 Euro)
- B.V.'s are allowed to denominate their share capital in a currency other than the Euro;
- The share capital can be paid up after incorporation
- Board and shareholders resolutions can be executed without convening a meeting, provided that all shareholders with meeting rights have consented in writing
- The shareholders meeting can be held outside the Netherlands
- The private character of the B.V. is not very strict, e.g. it is not mandatory to insert share transfer restrictions in the articles of the B.V.
- It is possible to issue priority shares, preference shares, shares without voting rights and/or without profit entitlement
- Dividends can be paid after the end of the financial year or, subject to certain conditions, as interim dividends during the financial year
- Equity can be contributed to the B.V. as a payment on shares or as a share premium contribution. Such can be resolved in a shareholders resolution which allows for an easy and quick transfer of funds
- There is a possibility to appoint executive and non-executive directors ("One-tier Board")



*"We are large enough to provide
seamless global service yet small
enough to remain agile."*

CONTACT US TODAY



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