

Doing Business in the Netherlands

2016

在荷兰经商 2016





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序言

普华永道国际会计事务所

很高兴向大家介绍这本普华永道国际会计事务所发布的2016版《在荷兰经商》。在国际上开展业务能够开拓公司视野，并为公司的成长、发展和利润提升，提供独特的机会。不论是从商业还是社会视角，荷兰都是一个很好的经营基地，也是世界上最开放的经济体之一。这里拥有完备的基础设施（比如欧洲最大的港口）、有竞争力的税收环境和强大的税收条约网等等。

本篇指导是为了让大家对在荷兰开展业务和进行投资所涉及的主要方面有更全面的理解。很多外资企业和企业家在首次涉足荷兰市场时怀有诸多疑问，本公司利用我们在荷兰开办业务方面的丰富经验，在本书中对这些疑问进行了解答。

我们的合作伙伴之一——荷兰外商投资局（NFIA）愿与我们合作出版这本书籍，对此我们深感荣幸。荷兰外商投资局是属于荷兰经济事务部的一个业务单位。多年来，该单位支持了来自世界各地数以千计的企业在荷兰成功建立业务。

因此，本次出版内容远远不止税务咨询和纳税遵从这些内容。在“荷兰简介”一章中，介绍了荷兰的基本情况，比如位置场所、各行各业和业务部门、荷兰的生活和劳动力情况等。此外，本书还介绍了荷兰所用的各种企业形式，并对人力资源、劳动法、审计和会计等内容进行了分节介绍。

但是，作为一个指南，本文只是一个起点。如需更多信息，我们的顾问将很高兴为您提供个人帮助。

谨代表普华永道公司，我希望这本指南对您有所助益，并祝您在荷兰的业务一帆风顺！



Sytso Boonstra
Chairman of PricewaterhouseCoopers
Belastingadviseurs N.V.
普华永道国际会计事务所董事长

荷兰普华永道中国业务部

我们欣喜地看到中国与荷兰之间贸易往来及投资的持续增长。跨境企业并购交易的数量和交易额也逐年上升。无论中国投资者还是被收购方都可从中受益，例如，被收购方可以借鉴中方股东既有的经验，以此打开中国市场。我们的龙头行业包括，农业和食品，生命科学与医疗，能源，高科技产业以及信息技术。这些领域恰好符合中国投资者的需求。

我们为中国企业提供一系列全面及专业的服务，从审计，业务和金融咨询，到全球人力资源解决方案，管理咨询，税务和法律咨询。我司经验丰富的中英文专业人士将在以下各方面为您优化在欧洲的投资部署：

- 鉴别及评估市场机遇，并提供市场进入策略的可行性研究报告
- 制定及设立对您投资最有效的企业形式
- 寻找及评估本地合作伙伴并联合荷兰外商投资局
- 发现合适的收购目标，提供交易形式咨询，实行商业和财务尽职调查，以及并购后整合服务
- 提供国际派遣架构包括外派人员税务，及其他人力资源相关问题的咨询

谨祝业务蒸蒸日上，期待为您提供服务。
荷兰普华永道中国业务部



Alice Tang, Jun Hoo, Yu-Lai Xu and Maarten Arends
(照片上从左至右)

Foreword

PwC

I am pleased to present the 2016 edition of PwC's publication *Doing Business in the Netherlands*. Doing business internationally expands a company's horizon and offers unique opportunities for growth, development and profit building. The Netherlands poses an excellent operating base from a business and social perspective and is one of the most open economies in the world. From an outstanding infrastructure – including Europe's largest port – to a competitive tax climate and a strong tax treaty network.

This guide is intended to provide a broad understanding of the key aspects of doing business and investing in the Netherlands. We answer many questions that foreign businesses and entrepreneurs have when making their first venture into the Dutch market, leveraging on our extensive experience in regard to establishing businesses in the Netherlands.

We are delighted that one of our cooperating partners, the Netherlands Foreign Investment Agency (NFIA), was willing to collaborate on this publication. The NFIA is an operational unit of the Dutch Ministry of Economic Affairs and throughout the years it has supported thousands of companies from all over the world to successfully establish their business in the Netherlands.

As a result, this publication goes beyond tax advice and tax compliance. The chapter 'Introduction to the Netherlands' offers general information about the Netherlands, for example about the location, industries and business segments, living in the Netherlands and the workforce. The forms of business used in the Netherlands are also described and there are separate sections for human resources, employment law, and audit and accountancy.

However, as a guide, it can only be a starting point. If you need more information, our advisors will be very happy to assist you on an individual basis.

On behalf of PwC NL, I hope that you will find this guide useful and I would like to wish you every success in the Netherlands.



Sytso Boonstra
Chairman of PricewaterhouseCoopers
Belastingadviseurs N.V.

PwC NL China Business Group

We are delighted to see the continuous growth in trade and investment between China and the Netherlands. M&A activity both in volume and number increases year after year. Many transactions turn out to be successful for both the Chinese investor as well as the acquired company. The acquired company can for example leverage on the market experience and access in China its new shareholder has to offer. Our key industries including Agrifood, Life Sciences & Health, Energy, High Tech and Information Technology match perfectly with the interests of Chinese investors.

We offer Chinese companies a comprehensive range of professional services from audit, business and financial advisory to global human resource solutions, management consulting, tax and legal services. Our experienced, Chinese and English speaking professionals can help you to optimize your European investment by:

- Identifying and assessing market opportunities and conducting feasibility studies for market entry strategies
- Defining and setting up the most effective structure for your investment
- Identifying and assessing local partners and alliances together with the NFIA

- Identifying appropriate targets for acquisition, advising on deal structure, performing commercial and financial due diligence, as well as providing post deal integration services.
- Advising you on international mobility framework including expatriate tax, and other HR related issues

We wish you lots of success with your business and look forward to support you.



Alice Tang, Jun Hoo, Yu-Lai Xu and Maarten Arends
(on the picture from left to right)

荷兰外商投资局（荷兰）

无论您是考虑在荷兰设立业务或者已经在此有业务，在您成立或扩展业务的各个阶段，荷兰外商投资局随时准备为您提供帮助。作为荷兰经济事务部的一个业务单位，荷兰外商投资局是您的第一停靠港，并助您与一个广泛的商业合作伙伴网接洽。这个合作伙伴网包括普华永道、区域经济发展的组织和政府机构等，与之接洽，将便于您的国际业务扩张。

荷兰外商投资局并不是一个独自运营的机构。以荷兰投资的名义，我们与荷兰的区域合作伙伴网建立了密切合作。荷兰投资网是一个由荷兰外商投资局、区域经济发展机构和数个大城市携手构成的协作团队。

多年来，荷兰外商投资局及其合作伙伴，支持了来自世界各地数以千计的公司成功在荷兰开展业务。

总体来说，外国投资者对于我们来讲非常珍贵。他们为我们创造就业机会，使我们与各个国际商网建立联系，并为荷兰经济增添巨大价值。我们尤其聚焦于那些从事关键行业（被荷兰政府确认为顶端行业）业务的企业。也就是说，从事农业食品行业、高科技系统行业、化学行业、生命科学与健康行业和IT等行业的公司，受到所有公共和私营利益相关方的优先重视。此外，荷兰政府，尤其是荷兰投资网的成员，也将对您源源不断地提供鼎力支持。我们希望您在此收获成功和不断成长！

我们在荷兰期待您的到来！

谨启，



Jeroen Nijland
荷兰外商投资局专员



荷兰外商投资局（中国）

欢迎阅读普华永道2016年版《在荷兰经商》指引。回顾2015年，这是极不平凡的一年。据荷兰外商投资局统计，超过30家中国企业进驻荷兰开展业务；另有7家已在荷兰运营多年的中国企业，其欧洲业务在去年实现了重大拓展。荷兰是中国企业在欧洲进行绿地投资的第二大目的地，是企业设立欧洲物流配送中心、销售中心及区域总部的理想选择。

中国企业家在选择荷兰投资时，都有其特殊却也相似的理由。共同点之一是他们都从一个真正友好的“生态系统”中获得益处，使其欧洲战略稳稳扎根，业务发展迅速。荷兰外商投资局与12个伙伴一道搭建起“投资荷兰”网络，为企业与服务提供商（如普华永道等）之间建立沟通与合作，从而协助企业快速寻找符合现在和未来需求的最佳投资决策。

投资的核心在于人，贵公司的海外投资战略将是与我们荷兰外商投资局中国团队、第三方伙伴、荷兰伙伴网络建立持久关系的开端。在过去的12年中，荷兰外商投资局在中国的四个办公室已协

助了535家中国企业赴荷投资。欢迎您与我们联系。感谢您对荷兰的关注！



孙加礼
荷兰外商投资局中国事务首席代表
荷兰驻上海总领事馆工业事务领事
2016年1月31日，上海



Netherlands Foreign Investment Agency (the Netherlands)

Whether you're considering locating in the Netherlands or have existing operations here, the Netherlands Foreign Investment Agency (NFIA) is prepared to assist your company at every stage of establishing or expanding operations.

An operational unit of the Dutch Ministry of Economic Affairs, the NFIA is your first port of call, connecting you with a broad network of business partners, including PwC, regional economic development organisations and government institutions to facilitate your international expansion.

The NFIA does not operate on its own. Under the label Invest in Holland, we operate closely with a network of regional partners in the Netherlands. The Invest in Holland network is a collaborative team made up of the NFIA, regional economic development agencies, and several large cities.

Throughout the years, NFIA and its partners have supported thousands of companies from all over the world to successfully establish their business in the Netherlands.

In general, foreign investors are particularly valuable to us, as they create jobs, link us to international networks and add great value to the Dutch economy. But even more importantly, we focus

on companies that are operating in the key sectors that have been identified as Top Sectors by the Dutch government. This means companies in those sectors, including Agrifood, High Tech Systems, Chemicals, Life Sciences & Health and IT, benefit from a priority focus from all public and private stakeholders. It also means the Dutch government, and of course, the Invest in Holland network in particular, is extremely motivated to support you on an ongoing basis, as we want to see you succeed and grow here.

We look forward to welcoming you in the Netherlands.

Yours sincerely,



Jeroen Nijland
Commissioner Netherlands Foreign
Investment Agency



Netherlands Foreign Investment Agency (China)

Welcome to the 2016 edition of the PwC Doing Business in the Netherlands Guide. At NFIA-China, we look back at an eventful 2015 in which almost 30 Chinese investors have found their way to the Netherlands, while another 7 existing investors went through a major expansion of their European operations. The Netherlands are the second largest destination for greenfield investors from China looking to set up their Distribution Centers, Marketing & Sales operations and Headquarters in Europe.

All our investors have their specific reasons to choose to invest in the Netherlands. Yet a common denominator is that they obtain the benefits of a truly welcoming 'eco-system', in which their European strategy takes firm roots, and their business grows fortuitously. We work closely with our 12 investment partners in a collaborative network named 'Invest in Holland'. And we can seamlessly connect you with a range of external service providers such as PwC, to help you find the optimal organization structure that meets your company's current and future needs.

Investment is at core a people's process, and your foreign investment is the start of a lasting relationship with our China teams, third-party partners and our network in the Netherlands. From our four offices in China, we have assisted over 535 Chinese companies in the past decade and we welcome your direct enquiries at all times. Thank you for your interest in the Netherlands.



Chris Teunissen
Executive Director NFIA-China
Shanghai, January 31, 2016



为何选择普华永道荷兰

一站式服务

审计及鉴证服务

审计及鉴证部分注重于信息和流程的审计，并为其提供保证。财务报表审计构成审计工作的大部分内容，其余的内容包括流程保证、数据（非财务信息）信息保证和针对一些会计问题给出的建议。

税务服务

税务和人力资源部分，为企业、个人和组织提供税务策略、纳税筹划和税收遵从等帮助，并针对薪酬结构、养老金计划、跨境部署，以及法律咨询服务等领域，提供各种各样的专家级人力资源咨询服务。

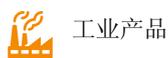
咨询服务

咨询部分主要侧重于，由于战略性改变或业务流程和体系的改进等而导致的转化过程。顾问部分还对企业并购领域，从战略选择到帮助企业（单位）整合或分立等提供服务，并向遭受欺诈、经历纠纷或面临网络安全不足问题的客户，提供危机管理服务。

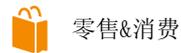
行业团队

我们的服务范围涵盖了广泛的市场领域。对于每个行业，我们组建了特别团队（行业小组）。他们时时关注着有关领域的最新发展。这意味着，我们的客户能够获得熟悉他们行业的专业人士提供的建议。

业务范围涵盖8大行业



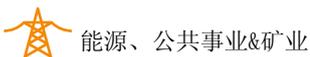
工业产品



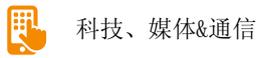
零售&消费



金融服务



能源、公共事业&矿业



科技、媒体&通信



交通&物流



私募股权



政府部门

强大的网络

根据一家名为Jigsaw的研究机构在2015年对41个关键市场税收服务主要客户进行的独立调查显示，高级税务客户都将普华永道作为他们提供所有全球税务服务的第一选择。

具备丰富的知识及经验以帮助您设计最先进的集团架构，以优化您的业务活动及税务现状。

普华永道荷兰与荷兰税务机关有着良好联络，能够就您的要求、汇算清缴以及疑问快速畅通地进行沟通。



普华永道在全球拥有

208,109

名员工



普华永道荷兰公司拥有

4,445

名员工



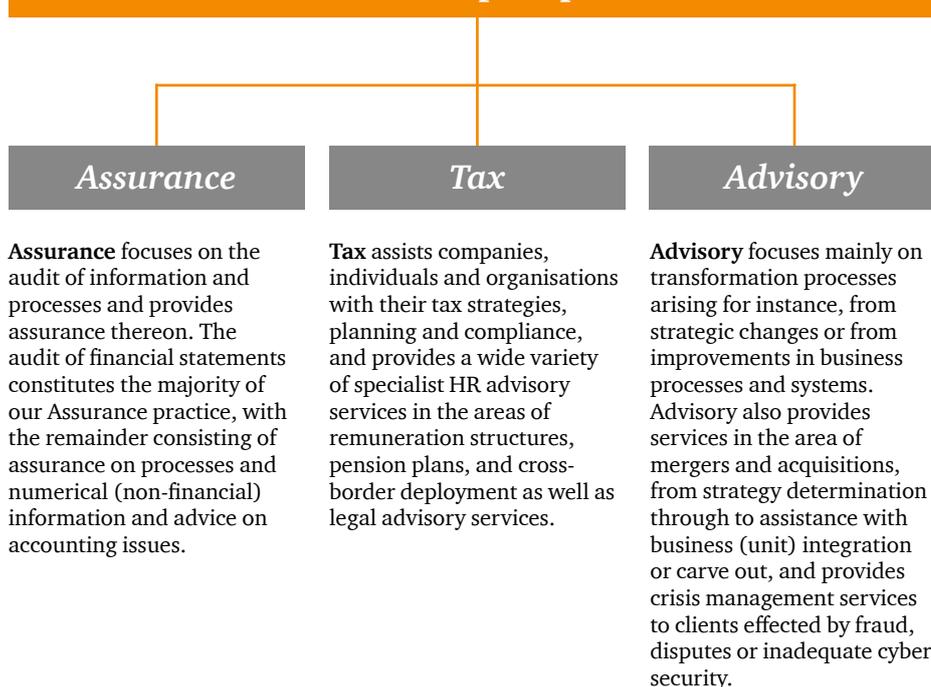
荷兰地区设

12

个办事处

Why PwC NL

One stop shop



Industry groups

Our services structure covers a wide range of market sectors. For every sector, we have set up special teams (sector groups) that are up to date on current developments in the sector concerned. This means that our clients are advised by professionals who are familiar with their specific sector.

Knowledge sharing within eight industry groups

- | | |
|--|---|
|  Industrial Products |  Technology, Media and Telecom |
|  Retail & Consumer |  Transport & Logistics |
|  Financial Services |  Private Equity |
|  Energy, Utilities & Mining |  Public Sector |

Strong network

According to a 2015 independent survey of primary buyers of tax services in 41 key markets by research agency Jigsaw research, senior tax buyers name PwC as their first choice providers for all tax services globally.

In-house knowledge necessary to design state-of-the-art group structures to optimise your business activities and tax position.

Very good contacts with the Dutch Tax Authorities, resulting in quick and smooth communication about your requests, filings and questions.

 PwC worldwide
208,109
people

 PwC
The Netherlands
4,445
people

 The Netherlands
12
Offices



全称：

荷兰王国

政治体制：

君主立宪制，议会民主制

国家元首：

奥瑞治家族王子，荷兰国王威廉·亚历山大陛下

首都：

阿姆斯特丹

政府所在地：

海牙

国土面积：

33,800平方千米

居民人数：

16,980,240（2016年1月数据）

人口密度/平方千米：

502人（2016年1月数据）

货币单位：

欧元

语言：

荷兰语、弗利然语



Official name:
Kingdom of the Netherlands

Form of government:
***Constitutional monarchy,
parliamentary democracy***

Head of State:
***His Majesty King Willem-Alexander,
King of the Netherlands,
Prince of Orange-Nassau***

Capital:
Amsterdam

Seat of government:
The Hague

Surface area:
33,800 km²

Number of inhabitants:
16,980,240 (January 2016)

Number of inhabitants per km²:
502 (January 2016)

Monetary unit:
Euro

Languages:
Dutch, Frisian

荷兰概况

地理位置

荷兰位于欧洲西北部，该地理位置为企业进入英国、德国、法国等欧洲国家的市场提供了便利。2014年世界银行物流绩效指数排名中荷兰排在第二，也反映了荷兰在物流方面的强势地位。

鹿特丹市拥有欧洲最大的港口。鹿特丹有五大港口地区和三个物流园区，服务于内陆地区3亿5千万消费者。石化行业和一般货物转运对鹿特丹港来说至关重要。鹿特丹港是欧洲大陆和世界其他地区之间的散装商品和其他商品的重要中转站。从鹿特丹出发的货物的运输方式包括船舶、内河驳船、火车和公路。鹿特丹到德国的货物可以通过连接两国的双线高速货运铁路运输。

荷兰拥有世界上最好的水运基础设施。世界路网密度第二的公路运输网络，覆盖面积广阔。



阿姆斯特丹史基浦机场位于阿姆斯特丹市附近，是荷兰的主要机场，拥有最佳的物流基础设施、不断创新的供应链，广泛的网络和高素质的专家团队。

这些优势使阿姆斯特丹史基浦机场位列欧洲机场的前五名。自1980年以来，该机场已赢得200多个国家和国际奖项。

政府

荷兰政府所在地为海牙，运作高效并享有良好的国际声誉。荷兰拥有具竞争力的财政环境和比较健康的政府财政状况，是世界上最稳定的国家之一。根据世界银行，荷兰政府是最有效的政府之一，这种环境有利于公司作出中期和长期决定。

在荷兰的生活

由于开放的原则使其在全球贸易中屹立不倒，荷兰在社会管理中也应用相同的开放原则，为当地人和新人提供良好的生活环境。荷兰具有丰富的满足他人需求的经验。

在荷兰的大型国际社区的需求刺激着荷兰提供良好的设施，包括了各种优秀的国际中小学校。环顾世界也很难在同一个国家找到如此之多的高品质国际型教育机构。



贸易和外资

由于其出色的进出口贸易和外资吸引力，荷兰在世界经济中占有一个突出的位置。荷兰相对于欧洲内陆的优越的地理位置和世界一流的基础设施为其成为重要的集散地提供了一臂之力。作为世界第五大商品出口国，荷兰在世界贸易中占有重



要地位。除了作为出口大国，荷兰也进口大量货物，是世界上第八大商品进口国。荷兰企业是真正面向国际的企业。荷兰的境外投资总值是相当可观的。2014年，荷兰的境外投资总额超过9,850亿美元，使其成为世界第七大对外投资者。荷兰也是吸收外商投资的世界第十大国和欧洲第六大国。2014年，荷兰的外来直接投资总值为6,640亿美元。

龙头行业

荷兰政府将经济政策的重点放在占荷兰国际贸易和投资关键地位的九个行业。这些行业与荷兰的学术机构在世界级的研究和开发项目中积极合作，在创新和可持续发展方面拥有领先优势。它们提供的专业知识和产品在世界各地都备受欢迎，是荷兰经济的驱动力。

Introduction to the Netherlands

Location

The Netherlands is situated in North Western Europe. The location of the Netherlands provides a prime access to markets in the UK, Germany, France and other European countries. The strong position of the Netherlands in terms of logistics is reflected in the World Bank Logistics Performance Index 2014, where the Netherlands is ranked second.

The city of Rotterdam has the largest port in Europe. Rotterdam has five distinct port areas and three distribution parks that facilitate the needs of a hinterland with 350 million consumers. Most important for the Port of Rotterdam are the petrochemical industry and general cargo transshipment handlings. The harbour functions as an important transit point for transport of bulk and other goods between the European continent and other parts of the world. From Rotterdam goods are transported by ship, river barge, train or road. There is a double track fast cargo railway from Rotterdam to Germany.

The Netherlands has the best water transport infrastructure in the world. The road transport network is extensive and is second in the world as regards road network density.



Close to the city of Amsterdam is the main airport of the Netherlands, Amsterdam Airport Schiphol. An optimal logistics infrastructure, continual supply-chain innovation, an extensive network and the added value of a highly qualified team of experts have put Amsterdam Airport Schiphol in the top five of European airports. The airport has won

over 200 national and international awards since 1980.

Government

The Dutch government is seated in The Hague and enjoys a good international reputation and functions effectively. The Netherlands is one of the most stable nations in the world with a competitive fiscal climate. Besides, government finances are relatively healthy. According to the World Bank, the government of the Netherlands is one of the most effective in the world, thus making it easier for companies to make medium and long-term decisions.

Living in the Netherlands

Because of its long and successful tradition in worldwide commerce, the Netherlands applies the same open-minded principles to making its society work for both natives and newcomers. It has extensive experience in adapting to the needs of others.



The large international community in the Netherlands has stimulated the Netherlands to provide good facilities, which naturally include a wide range of good primary and secondary international schools. Nowhere else in the world there is such an extensive group of high-quality international and globally oriented educational institutions as in the Netherlands.

Trade and foreign investment

The Netherlands plays a prominent role in the world economy due to its exports, imports, attracting foreign investors and investments abroad. Its favourable location in relation to the European hinterland and its world-class infrastructure have helped

the Netherlands become an important distribution centre. As the fifth-largest exporter of goods in the world, the Netherlands occupies a prominent position when it comes to world trade. As well as being a major exporter, the Netherlands also imports large quantities of goods; the country is the eighth-largest importer of goods in the world. Dutch businesses are truly international in their orientation. The total value of Dutch investments in other countries is considerable. In 2014, overseas investments totaled in excess of 985 billion US dollars, making the Netherlands, the seventh-largest foreign investor in the world. The Netherlands is also the world's tenth-largest and Europe's sixth-largest recipient of foreign investment. In 2014, foreign companies had inward direct investment worth 664 billion US dollars.



Top sectors

In its economic policy, the Dutch government focuses on nine business sectors that are key to the Netherlands' international trade and investment. These are sectors that are leading the way in innovation and sustainability, collaborating with Dutch knowledge institutes on world-class research and development. Expertise and products from these Dutch sectors are in demand around the world. Together, they are the drivers of the Dutch economy.

农业和食品行业——世界领先的农业食品供应商

- 荷兰是世界上第二大农产品出口国（2014年农产品出口总值达807亿欧元）。
- 世界排名前30的食品饮料公司中，有四家公司是荷兰公司，九家公司在荷兰设有重要生产基地或研发设施。
- 荷兰是世界领先的食物加工机械开发商和制造商之一。
- 荷兰农业企业的生产效率比欧洲平均生产效率高出5倍。

化工行业——通往欧洲的化工门户

- 化工行业是在荷兰领先的产业领域之一，其在2014年的生产（价值）为870亿欧元。荷兰是世界排名第五的化学品出口国，其中化工行业在2014年的出口额达到760亿欧元。
- 世界排名前25位的化工企业中有16家在荷兰。
- 化工企业在创新和生产方面互相合作，积极利用区域集群优势。
- 荷兰拥有世界一流的致力于基础研究和应用研究的研发机构。

创意产业——优秀的建筑、设计、时装和游戏行业

- 就贸易数字、就业、品牌注册和专利注册而言，荷兰创意产业已跻身世界前十。
- 荷兰建筑师被邀请参与世界各地的著名建筑物的设计。
- 荷兰拥有室内设计的悠久传统。
- 荷兰是世界上第三大电视格式出口国。
- 荷兰也是世界领先的电脑游戏开发商。
- 荷兰是舞乐和组办大型舞会的领先者。

能源行业——创新、可持续的能源解决方案

- 荷兰是主要的天然气生产国和先进的燃气技术的提供国。
- 荷兰拥有欧洲最密集的高标准天然气分销网络。
- 荷兰拥有在海上风能、燃煤电厂生物质混烧、生物质预处理方法、垃圾填埋气体的利用、专业知识，结合蓄热和蓄冷的热泵使用等领域的世界领先企业。
- 荷兰的可再生能源研究享有国际声誉。
- 荷兰在绿色气体领域也奠定了世界领先地位。
- 作为欧洲主要的石油炼制中心，荷兰起着至关重要的作用。

高科技产业——健康、交通运输、能源和安全方面的技术创新

- 荷兰在通信系统、飞机、汽车、医疗器械、能源生产和半导体生产领域的新技术和新材料开发方面处于世界领先地位。
- 荷兰在高科技设备和微/纳米组件的设计、开发和制造方面也处于世界领先地位。
- 荷兰拥有强大的纳米技术研究实力。
- 2013年，该产业的出口价值为450亿欧元，附加价值为420亿欧元。

园艺业——世界领先的花卉、植物和树木供应国

- 荷兰园艺业是花卉、植物、球根和种植材料领域的全球潮流创造者和无可争议的国际市场领导者。
- 荷兰园艺产品贸易额约占世界园艺产品贸易总额的四分之一。
- 荷兰是营养性园艺产品第三大出口国。
- 荷兰是世界上最大的种子出口国。
- 2014年，荷兰是世界上第二大新鲜蔬菜出口国（按出口总值排名）。

生命科学与医疗行业——推动全球医疗行业的发展

- 荷兰的医疗技术专利申请排名世界第四，生物技术的专利申请排名世界第九。荷兰120英里半径范围内聚集着约360家创新型生命科学企业。就这个行业创造的社会价值而言，荷兰是世界上价值创造方面最为密集的国家。
- 2011年，埃因霍温的Brainport地区被评为世界最智能的ICT和健康社区。
- 荷兰是全球移动医疗的领军者。
- 荷兰每年投资超过20亿欧元用于生命科学与医疗行业的研发，正在成为全球公认的开放式创新基地。
- 荷兰生命科学与医疗行业的年出口总值达370亿欧元左右。

Agriculture and food sector - World-leading supplier of agri-food products

- The Netherlands is the world's second largest exporter of agricultural products (EUR 80.7 billion in 2014).
- Four of the world's top 30 food and beverage companies are Dutch and nine have a major production site or R&D facilities in the Netherlands.
- The Netherlands is one of the world's leading developers and manufacturers of food processing machinery.
- The productivity of Dutch agricultural entrepreneurs is five times higher than the European average.

Chemical sector - Chemical portal to Europe

- The chemical industry is one of the leading business sectors in the Netherlands with a production (value) of EUR 87 billion in 2014. The Netherlands is world's fifth-ranking chemical exporting country with chemical industry exports of EUR 76 billion in 2014.
- The Netherlands hosts sixteen of the world's top 25 leading chemical companies.
- Chemical companies work together on innovation and production and take advantage of regional clustering.
- The Netherlands is home to world-class R&D institutes for fundamental and applied research.

Creative industries - Masters in architecture, design, fashion and gaming

- The Dutch creative industry ranks among the world's top ten in terms of trade figures, jobs and registrations of brands and patterns.
- Dutch architects are commissioned to design prestigious buildings around the world.
- The Netherlands has a long tradition of interior design.
- The Netherlands is the world's third largest exporter of television formats.
- The Netherlands is also a world-leading developer of computer games.

- The Netherlands is a pioneer in the area of dance music and large dance events.

Energy sector - Innovative, sustainable energy solutions

- The Netherlands is a major natural gas producer and the source of advanced gas technology.
- The distribution network for gas is the densest in Europe and of a very high standard.
- The Dutch have leading expertise in offshore wind energy, co-combustion of biomass in coal-fired power plants, pre-treatment methods of biomass, the use of landfill gas and the use of heat pumps combined with heat and cold storage.
- The Netherlands has an international reputation for research in renewable energy.
- The Netherlands is establishing itself as leader in green gas.
- The Netherlands plays a key role as a major oil-refining centre in Europe.

High tech sector - New technologies for health, mobility, energy and security

- The Netherlands is a world leader in the development of new technologies and materials for use in communication systems, aircrafts and automobiles, medical devices, energy generation and semiconductor production.
- The Netherlands is world leader in designing, developing and making high-tech equipment and micro/nano components.
- The Netherlands is strong in nanotechnology research.
- In 2013 this sector had an export value of EUR 45 billion and an added value of EUR 42 billion.

Horticulture sector - World's leading supplier of flowers, plants and trees

- The Dutch horticulture sector is a global trendsetter and the undisputed international market leader in flowers, plants, bulbs and propagation material.
- A quarter of the world trade in horticultural products is in Dutch hands.

- The sector is the number three exporter in nutritional horticulture products.
- The Dutch are the world's largest exporter of seeds.
- In 2014 the Netherlands was the world's second biggest exporter (in value) of fresh vegetables.

Life sciences and health sector - Helping to advance health worldwide

- The Netherlands ranks fourth worldwide in patent applications for medical technology and ninth in patent applications for biotechnology. With approximately 360 innovative life sciences companies clustered within a 120 mile radius, the Netherlands is the most geographically concentrated region in the world when it comes to creating economic and social value in this sector.
- In 2011, Eindhoven's Brainport region was named the world's most intelligent ICT and health cluster.
- The Netherlands is a global market leader in mobile health care.
- The sector invests over two billion euros in R&D in the Netherlands each year and is becoming a globally recognised stronghold of open innovation.
- The industry's annual exports amount to around EUR 37 billion in total.

物流行业——通往欧洲与世界的战略性门户

- 荷兰在2014世界银行全球物流绩效指数排名中位居第二。
- 鹿特丹港是世界第八大港口和欧洲第一大港口，2013年的吞吐量达44,050万吨。
- 阿姆斯特丹史基浦机场在2015年世界机场大奖中，被航空旅客选举为西欧“第二佳机场奖”。在2015年亚洲货运及供应链奖颁奖典礼上，阿姆斯特丹史基浦机场第二十次获得欧洲最佳机场奖。

- 根据世界经济论坛，荷兰基础设施的质量是名列世界前茅，拥有世界领先的航运（排名第一）、空运（排名第四）、陆运（排名第二）和铁路（排名第七）的交通设施（2015年排名）。在IMD商学院的2015年水运基础设施质量排名中，荷兰位居第一。
- 超过1,000个美国和亚洲公司已经将荷兰作为它们在欧洲的分销中心。
- 荷兰内河航运占西欧航运的54%。

水利行业——水利工程、水处理和造船领域的全球领先者

- 荷兰素以综合水资源管理和平衡社会、环境和工程需求的跨学科方法闻名。
- 荷兰拥有世界百分之四十的开放的水管理市场。
- 荷兰三角洲工程作为世界上最大的防洪工程被载入吉尼斯纪录。
- 荷兰通过公私合作方式进行大量投资创新及科研领域。
- 荷兰的水技术和海洋技术领域的全球专利排名第八。
- 荷兰99.9%的家庭能获得完全无氯的清洁的饮用水。
- 荷兰的海运行业由12个子行业组成，拥有12000家公司，194,000名员工。荷兰制造的海运船舶中的60%用于出口。



Logistic sector - Strategic gateway to Europe and the world

- The Netherlands ranks second in the 2014 World Bank Global Logistics Performance Index.
- The Port of Rotterdam is the world's eighth-largest and Europe's largest port with a throughput of 440.5 million tons in 2013.
- At the 2015 World Airport Awards air travelers voted Amsterdam Schiphol the second best airport in Western Europe. Amsterdam Schiphol Airport won the award for Best Airport in Europe for the twentieth time at the 2015 Asian Freight & Supply Chain Awards.

- According to the World Economic Forum, the quality of the Dutch infrastructure is among the best in the world, reflecting excellent facilities for maritime (ranked first), air (ranked fourth) road (ranked second) and railroad (ranked seventh) transport in 2015. IMD Business School ranked the Netherlands first worldwide in 2015 with regard to the quality of its water transport infrastructure.
- Over 1,000 American and Asian companies have centralised their European distribution activities in the Netherlands.

- Dutch inland shipping accounts for 54 per cent of all trade shipping in Western Europe.

Water sector - World leader in hydraulic engineering, water treatment and shipbuilding

- The Dutch are renowned for their integrated water management and multi-disciplinary approach that balances social, environmental and engineering needs.
- Forty per cent of the freely accessible market for water management is in Dutch hands.
- The Dutch Delta Works are listed in the Guinness Book of Records as the largest flood defence project in the world.
- The Dutch invest heavily in innovation and R&D through public-private partnerships.
- In the field of water technology and maritime technology, the Netherlands ranks eight worldwide for global patents.
- Some 99.9 per cent of Dutch households have access to clean, entirely chlorine-free drinking water.
- The Dutch maritime cluster comprises twelve sub sectors and 12,000 companies, which employ 194,000 employees. Of the sea-going ships produced in the Netherlands 60 per cent are destined for export.



人力资本和创新

荷兰的产品一般以高度创新闻名。荷兰提供控制水位、建立海岛、水道通航等领域的解决方案。除在天然环境中使用的解决方案外，荷兰还拥有开发导航系统等备受各国欢迎的产品的知识和技能。荷兰强大的创新能力从荷兰每年申请的专利数量和拥有的世界知名的学术和科研机构可见一斑。

受过良好教育的劳动人口

荷兰国际化的劳动人口普遍受过良好教育，掌握多国语言。根据2014年英孚英语水平指数，荷兰在63个国家中排名第二。有相当大比例的荷兰人会讲德语和法语。根据欧盟委员会，荷兰拥有世界一流的职业教育和培训体系，这个体系以需求为驱动力，不断适应当前和未来的技能需求。荷兰劳动力也具备适应21世纪快速变化的IT社会所需的技能。荷兰学生在经合组织国际学生评估中取得良好成绩，世界排名第五，欧盟排名第二。此外，相比于许多其他欧盟成员国，终身学习在荷兰非常普遍：为了不断提高技能和知识水平，很多成年人参与继续教育。

生产效率高

良好的教育和雄厚的经济结构让荷兰拥有高生产效率的员工。荷兰的每小时劳动生产率位居世界前茅。值得注意的是，荷兰的高生产率与其较高的劳动参与率（包括半熟练和非熟练工人的参与率）紧密相连。

高素质的企业家

荷兰人素以创业精神闻名，拥有大批的企业家：11.9%的荷兰劳动人口是自雇人士。荷兰政府鼓励创业，因为新企业有利于促进经济活力和创新，挑战现有企业，刺激现有企业不断适应，不断创新。

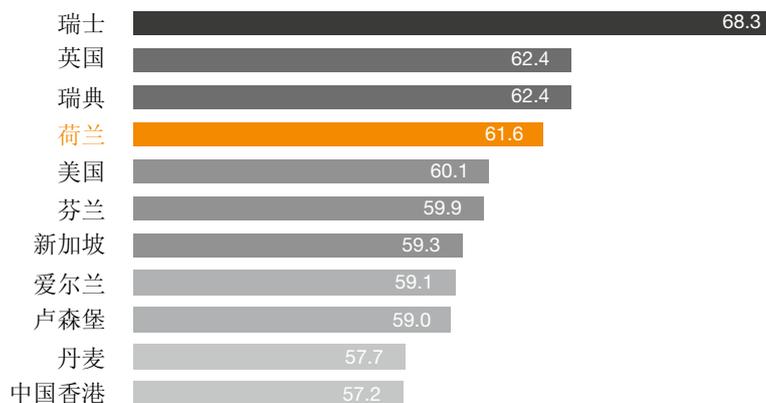
商务礼仪

荷兰人以谦虚、宽容、独立和自力更生自居。他们重视教育、宽容、勤奋、雄心和能力。荷兰人厌恶形式主义。他们对人坦诚，不喜空谈，不拘小节但又坚持基本礼仪。对于还未适应荷兰人的习惯的外国人来说，荷兰人给他们的第一印象往往是严厉或不礼貌。但外国人会很快发现荷兰人在工作中是非常诚信、高效和友好的。

荷兰人以他们的文化遗产、丰富的艺术和音乐历史和参与国际事务的积极性为豪。

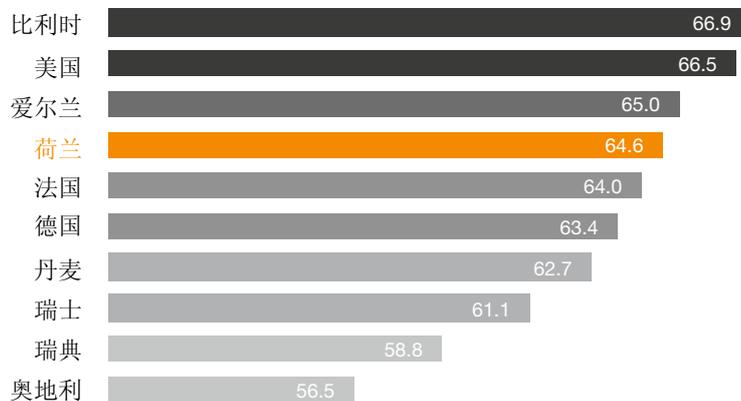
荷兰在2015年全球创新指数排名中位列第四位

全球创新指数：第四名 最具创新性国家（2015年）-141个国家



来源：INSEAD, 2015

高效的每小时生产率 国民生产总值（GDP）/小时，单位：美元（2014年）



美元
来源：世界大型企业联合会与格罗宁根增长与发展中心，2015年

Human capital and innovation

Dutch products are 'typically' highly innovative. The Netherlands provides solutions to keep rising water levels in check, create islands in the sea and make waterways navigable. Apart from solutions for use in the natural environment, the Dutch also have the knowledge and the skills to develop products such as navigation systems with worldwide appeal. This capacity to innovate is evidenced by the large number of patents that are applied for every year and by the presence of several world-renowned knowledge and research institutes in the Netherlands.

Well-educated working population

The internationally-oriented working population of the Netherlands is well educated, with many people able to speak more than one foreign language. According to the EF English Proficiency Index 2014, the Netherlands ranks second out of 63 countries. A good proportion of the population also speak German and French. According to the European Commission, the Netherlands has a world-class vocational education and training system, with built-in mechanisms to adapt to current and future skills needs so that training is more demand-driven. The Dutch labour force is also well equipped for the dynamic, fast changing IT-society of the 21st century. Dutch schoolchildren achieve good scores in the OECD Programme for International Student Assessment: fifth place within the OECD and second in the EU. Furthermore, compared to many other EU Member States, life-long learning is commonplace in the Netherlands: adults regularly engage in further education in order to continually improve their skills and knowledge levels.

High productivity per hour

The high level of education and the strong economic structure allow employees to be productive. Labour productivity per hour is among the highest in the world. It is noteworthy that the Netherlands has combined this high level of productivity with a high level of labour participation, also among semi-skilled and unskilled workers.

High level of entrepreneurs

The Dutch have always been well known for their entrepreneurial spirit, which is reflected in the country's large number of entrepreneurs: 11.9 per cent of the Dutch working population is self-employed. The Dutch government promotes start-ups because they create economic vitality and innovation and because they challenge existing firms, giving them the incentive to adapt and continue to innovate.

Business etiquette

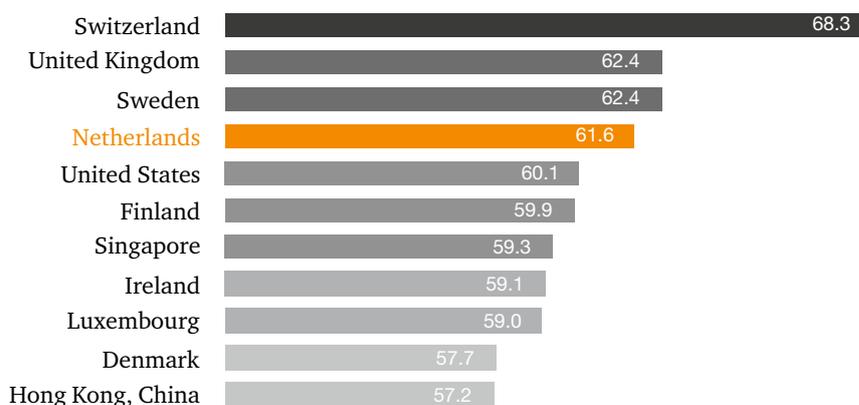
Dutch people tend to view themselves as modest, tolerant, independent and self-

reliant. They value education, tolerance, hard work, ambition and ability. The Dutch have an aversion to the non-essential. Dutch manners are frank with a no-nonsense attitude; informality combined with adherence to basic etiquette. For foreigners not being used to this, the Dutch may seem harsh or impolite at first. However, foreigners will soon learn that the Dutch way of working is also honest, efficient and friendly.

The Dutch are proud of their cultural heritage, rich history in art and music and involvement in international affairs.

Global Innovation Index: fourth position

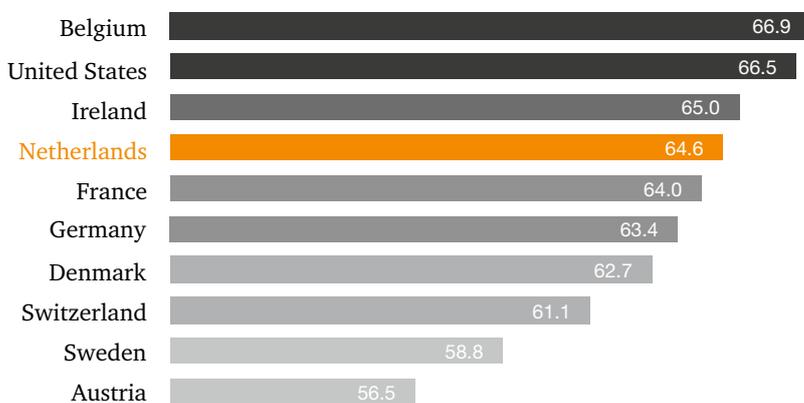
Most innovative countries (2015) - 141 countries



Source: INSEAD, 2015

High productivity per hour

GDP per hour, in US Dollars (2014)



US dollars

Source: The Conference Board and Groningen Growth and Development Centre, 2015

法律架构

设立企业

依赖于所选择企业类型不同，在荷兰建立公司必须经过一定的步骤。由于在荷兰经商最常见的是使用BV的形式，下面我们将简要地列出设立此类公司形式的主要要求。荷兰公司的形式会在下章里讲述。

- 通常情况下，并不需要取得建立许可，就可以在荷兰开设一家新的公司。但是对于一些比较复杂的行业情形可能会有所不同。比如说食品行业，如果你计划在荷兰设立新工厂，在此情况下都需要环境许可证。
- 公司章程必须以荷兰语撰写，并且包括BV的名称、经营地点和目标。该名称必须是唯一的，以避免与其他公司或品牌混淆。
- BV的创始人必须在荷兰民法公证人前签署公司章程（也可以使用授权书，以避免不必要的旅行或延迟）。
- 每个企业都必须在荷兰商会（Dutch Chamber of Commerce）的商业注册部（Trade Register）登记。该部门会保存一些企业的公开信息，例如董事会成员和公司章程。
- 在满足所有要求前，在建BV即可被允许承担义务。这些义务为应对在建BV代表人的风险。BV正式成立后，这些义务需要由BV授权，并且代表人将被免除这一责任。



Legal system

Setting up a business

Dependent on the form chosen, certain steps must be taken to set up your company in the Netherlands. As it is most common to start doing business in the Netherlands using a bv ('besloten vennootschap'), below we will briefly set out the requirements for setting up your business using such entity form. The Dutch forms of business are described in the next paragraph.

- Normally, an establishment permit is not required to start up a new business in the Netherlands. This may be different for some sectors that are considered more complex. An example is the food

sector. If you are planning a new plant in the Netherlands, an environmental permit is required in all cases.

- The articles of association must be written in Dutch and contain the name, seat and object of the bv. The name must be unique in such a way that it does not cause confusion with other entities/brands.
- The founders of the bv must sign the articles of association before a civil-law notary in the Netherlands (it is possible to use a power of attorney to avoid unnecessary travel or delays).
- Every business must be registered with the Trade Register of the Dutch Chamber of Commerce. The register holds publically available information

on the business, such as the names of the board members and the articles of association.

- Before all requirements are fulfilled, the bv 'under formation' is allowed to assume obligations. These obligations are for the risk of the person(s) representing the bv under formation. After the formal establishment of the bv, these obligations need to be authorised by the bv, and the representatives are absolved of this liability.



企业形式

在荷兰可以通过几种方式来开展业务。可以选择具有法人资格（企业法人）的实体机构和不具有法人资格（非企业法人）的实体机构。下面我们将讨论外国投资者和企业拓展其荷兰业务的主要形式。

企业法人

Bv和nv

根据荷兰法律，可以成立两种类型的有限责任公司：

- bv, 即besloten vennootschap（私人有限公司）；和
- nv, 即naamloze vennootschap（股份有限公司）。

BV和NV均是需要具备法人资格并且资本被拆分为股份的实体。他们可被用于相同的记录于其公司章程中的商业目的。BV是两者中相对更灵活的一种类型，并且经常被跨国企业使用。欲了解更多信息，请参阅第26页。

合作社（cooperative）

荷兰的合作社在历史上主要用于农业部门和某些银行和保险公司。在过去的十年中，由于其在荷兰的法律和税务方面的灵活性，它也被重塑为国际架构中的控股公司。合作社是一种特殊的公司组织。类似于NV和BV，它是一个具有法人资格的实体，并具备公司章程。

合作社的参与者都称为成员。合作社的成立需要至少两名成员。合作社为其成员进行活动，并且被认为是其成员商业活动的扩展。成员可以是个人、合伙企业或法人实体。会员承担的责任可以是无限、有限或排除性质的。一般情况下，合作社是一种灵活性非常高的公司形式，没有最低资本要求，并且监管结构受到较少约束。合作社经常被用于国际结构中。

非企业法人

个人和实体需要共同经营而不注册为单独的法律实体时，会使用合伙企业的模式。这种企业模式的法律要求有限，仅需要一份合伙协议。尽管合伙方无法持有合法头衔，它也可以自己的名义获取权利、承担义务。因此，从运营的角度来看，它是一个独立的经营实体，但是，它在法律以及税收上并未与其所有者（合伙人）分开。

最常见的合伙企业形式是普通合伙（VOF）和有限合伙（cv）。在普通合伙制中，合伙人承担无限责任。在有限合伙制中，一个或多个普通合伙人也承担无限责任，但也有合伙人是只承担有限责任的合伙人。有限合伙人不能参与合伙企业的管理，否则会剥夺他们的有限责任。

国际结构中经常使用有限合伙以实现最佳的税务结果。

分公司

另一种在荷兰开始业务活动的方法是建立荷兰分公司作为海外实体。分公司不是独立于其国外母公司的法人实体，而是其母公司的组成部分并受其管理。因此母公司始终负有分公司业务的最终法律责任。根据其活动的性质和范围，分公司可能会被认为是税务中的“常设机构”。如果是这样，该分公司的营业结果将在荷兰征税。



Forms of business

There are several ways to operate a business in the Netherlands. A distinction can be made between entities with legal personality (corporate entities) and entities without legal personality (non-corporate entities). Below we discuss the principal forms used by foreign investors and companies expanding their businesses to the Netherlands.

Corporate entities

The bv and nv

Under Dutch law, two types of limited liability companies are recognised:

- bv ('besloten vennootschap'); and
- nv ('naamloze vennootschap').

Both the bv and the nv are entities with legal personality and a capital divided into shares. They can be used for the same business purposes, to be set out in their articles of association. The bv is the more flexible of the two and is most frequently used in international business. For more information we refer to the box on page 27.

The cooperative

The Dutch cooperative ('co-op') was historically used mainly in the agricultural sector and by certain banks and insurance companies. In the last decade, it has

been reinvented as a holding company in international structures due to its flexibility from a Dutch legal and tax perspective.

A co-op is a special kind of association. Similar to the nv and bv, it is an entity with legal personality, governed by articles of association.

The participants in a co-op are called members and at least two members are required to set up the co-op. The co-op conducts its activities for its members and is considered an extension of the businesses of its members. Members can be individuals, partnerships or legal entities. Member liability can be unlimited, limited or excluded. In general, the co-op is a very flexible legal entity with no minimum capital requirements and a less regulated governance structure. The co-op is often used in international structuring.

Non-corporate entities

Partnerships are used by individuals and entities to work together without incorporating in a separate legal entity. The legal requirements are limited, a partnership agreement is sufficient. Although a partnership cannot hold legal title, it can acquire rights and assume obligations in its own name. It is therefore a separate business entity from an operating perspective, although it is

not legally separate from its owners (the partners) in many respects, including taxation.

The most common partnerships are the vof ('general partnership') and the cv ('limited partnership'). Partners in the vof have unlimited liability. In the cv, one or more general partners also have unlimited liability, but there will also be partners with limited liability. The limited partners are not allowed to perform acts of management and/or represent the partnership, as this would deprive them of their limited liability.

The cv is often used in international structuring for an optimal tax position.

Branch

Another possibility to start up activities in the Netherlands is to create a Dutch branch of a foreign entity. A branch is not a separate legal entity but an establishment in the Netherlands which is part of and governed by a foreign legal entity. The parent business therefore always bears ultimate legal liability for the branch. Depending on the nature and scope of the activities, the branch may qualify as a 'permanent establishment' for taxation matters. If so, the results of the branch will be taxable in the Netherlands.



Bv

Bv即私人持有的公司，与英国的Limited Liability Company (ltd)或德国的Gesellschaft mit beschränkter Haftung (gmbh)相类似。在2012年BV的规则有所改变，并引入了“flex-bv”使其更加灵活。根据新规则，bv的主要特点是：

股份

- 几乎无最低初始投资要求。创始人可决定发行的股本及所需的实收资本。股本及实收资本需在章程中加以规定。有多个股东的公司可发行不同类别的具有不同投票权或者分红权的股份。
- 某些股东（如银行）可以不被授予表决权。
- 可以不分配利润或者分配有限的利润给特定类别的股份。
- 但这种股份必须拥有投票权。
- 根据公司章程的具体条款，转让限制可能使用
- 股份不能在证券交易所上市。

公司治理

- 面向股东和持有参加会议权人的年度股东大会（在一般情况下，也面向没有投票权的股东）
- 一层董事会结构（执行董事和非执行董事）和二层董事会结构（独立监事会）均有可能。
- 可以选择是否设立监事会（或董事会中的非执行董事（NED））。大型公司可能需遵守‘大型公司体制’。在这一情形下，必须设立监事会（或NED），并且其拥有任命董事会执行成员的特殊权力。对于部分类型的公司（股份公司、大多数员工在荷兰境外工作的公司），受大型公司体制的限制较小。
- 公司章程可给予股东对管理层进行特定指示的权利。
- 必须要披露董事会成员性别比例。依据荷兰企业管理法，建议采用‘遵守或解释’的准则。

利润分配

- 总经理基于管理层起草的公司决算决定最后的利润分配方案。
- 基于流动性测试的结果，如果利润分配可能影响公司的持续经营，管理层可以不批准利润分配。
- 没有其他的资本和债权人保护规则。
- 可以中期分配股息。

Nv

Nv是一家公众持有的公司，类似于英国的“公共有限公司”（Public Limited Company (plc)）或德国的“股份公司”（Aktiengesellschaft (ag)）。NV的股份可以自由转让。通常情况下，针对NV有更严格的监管，并仅用于注册成立非常大和/或在证券交易所上市的公司。nv的主要特点是：

股份

- 最低注册资本为45,000欧元。
- 可发行不同类型的股票。
- 所有股东拥有投票权和分红权。有可能通过发行存托凭证来分割投票权和分红权。
- 根据公司章程，转让限制可能适用。

公司治理

- 面向股东的年度股东大会（在有些情况下，存托凭证持有人也可出席会议）。
- 一层董事会结构（执行董事和非执行董事）和二层董事会结构（独立监事会）均有可能。
- 可以选择是否设立监事会（或董事会中的非执行董事（NED））。大型公司可能需遵守‘大型公司体制’。在这一情形下，必须设立监事会（或NED），并且其拥有任命董事会执行成员的特殊权力。对于部分类型的公司（股份公司、大多数员工在荷兰境外工作的公司），受大型公司体制的限制较小。
- 公司章程可给予股东对管理层进行特定指示的权利。
- 必须要披露董事会成员性别比例。依据荷兰企业管理法，建议采用‘遵守或解释’的准则。

利润分配

- 总经理基于管理层起草的公司决算决定最后的利润分配方案。
- 总经理决定最后的利润分配方案。股息受正式的资本和债权人保护规则的限制。

The bv

The bv is a privately held company comparable to the 'limited liability company' (Ltd) in the United Kingdom or the 'Gesellschaft mit beschränkter Haftung' (GmbH) in Germany. The rules for the bv changed in 2012 and were made even more flexible with the introduction of the 'flex-bv'. The main characteristics of the bv under the new rules are:

Shares

- Practically no minimum capital is required. The founders will determine the issued capital (at least one share) and required paid-up capital. The issued capital and paid-up capital will be laid down in the articles of association.
- Companies with multiple shareholders can issue different types of shares to vary the voting rights of shareholders and to vary their dividend rights.
- Some shareholders (e.g. banks) can be excluded from voting rights.
- Shares of a particular class may give no or limited entitlement to profit sharing. Shares with no rights to profit or liquidation proceeds must always have voting rights.
- Depending on the wording in the articles of association, transfer restrictions may be applicable.
- Shares cannot be listed on a stock exchange.

Governance

- Annual general meeting (GM) for shareholders (in general, also for shareholders without voting rights) and holders of meeting rights.
- Both a one-tier board (executive and non-executives) and a two-tier board (separate supervisory board) are possible.
- A supervisory board (or non-executive directors (NEDs) on the board) is optional. Large companies may be subject to the 'Large Company regime'. In that case, the supervisory board (or the NEDs) is mandatory and will have special powers to appoint the executive members of the board. For some groups of companies (holding companies, companies with a majority of the employees working outside the Netherlands), the Large Company regime is less restrictive.
- The articles of association may grant shareholders the right to give specific instructions to the management board.
- Disclosures about allocation of board membership between men and women are required. Based on the Dutch Corporate Governance code the principle of 'comply or explain' is advisable.

Allocation of profits

- The GM decides on profit distribution, based on the company's accounts drafted by the management board.
- Dependent on the outcome of a liquidity test, the management board may refuse approval to the distribution of profit, if this contribution might threaten the continuity of the company.
- No other capital and creditor protection rules apply.
- It is possible to make interim dividends.

The nv

The nv is a public company comparable to the 'public limited company' (plc) in the United Kingdom or 'Aktiengesellschaft' (AG) in Germany. The shares in an nv may be freely transferable. In general, the nv is more strictly regulated and mainly used to incorporate companies that are very large and/or listed on the stock exchange. The main characteristics of the nv are:

Shares

- Minimum capital of EUR 45,000.
- Different types of shares are possible (including bearer shares).
- All shareholders have voting rights and profit rights. There is the possibility to create depositary receipts to split up voting rights and profit rights.
- Depending on the wording in the articles of association, transfer restrictions may be applicable.

Governance

- Annual general meeting (GM) for shareholders (in some cases, depositary receipt holders may also attend the meeting).
- Both a one-tier board (executive and non-executives) and a two-tier board (separate supervisory board) are possible.
- A supervisory board (or non-executive directors (NEDs) on the board) is optional. Large companies may be subject to the 'Large Company regime'. In that case, the supervisory board (or the NEDs) is mandatory and will have special powers to appoint the executive members of the board. For some groups of companies (holding companies, companies with a majority of the employees working outside the Netherlands), the Large Company regime is less restrictive.
- The articles of association may grant shareholders limited possibilities to give instructions (only general guidelines) to the management.
- Disclosures about allocation of board membership between men and women are required. Based on the Dutch Corporate Governance code the principle of 'comply or explain' is advisable.

Allocation of profits

- The GM decides on profit distribution, based on the company's accounts drafted by the management board.
- The GM decides on the proposed profit distribution. Dividends are limited by formal capital and creditor protection rules.

荷兰税收环境

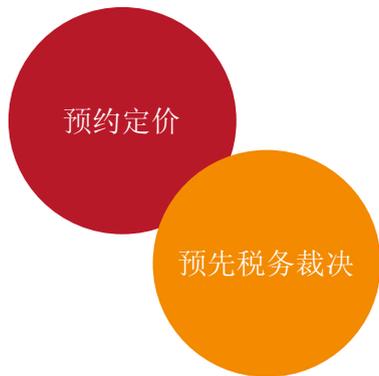
几个世纪以来，作为贸易之国，荷兰一直意识到了保持开放度和欢迎外国企业的重要性。因此，荷兰的税收制度包含了许多优惠政策，刺激在荷兰创业，外商投资和外籍雇员的移民。最重要的是：



Taxation in the Netherlands

For centuries, the Netherlands, being a nation of traders, has realised the importance of being open and welcoming to foreign companies. As a result, the Dutch taxation system contains many incentives that stimulate entrepreneurship, foreign investment in the Netherlands and immigration of foreign employees. The most important are:





预约定价协议是就纳税人用于关联公司交易的定价方法，与荷兰税务机关事先达成的协议。该项目旨在帮助纳税人以积极、合作的方式自愿避免或解决实际或潜在的转让定价争端。

预先税务裁决是与荷兰税务机关达成的协议，就纳税人的具体情况确定纳税的权利和义务，以防止或解决任何税务纠纷。

荷兰税收实践

荷兰税收制度的特点之一是可以事前讨论对于某些业务或交易的税务处理。企业可以从荷兰税务机关获得事前批准。荷兰税务机关可签订预约定价安排以及预先税务裁决。两者都对纳税人和荷兰税务机关具有约束力。为了获得预约定价安排或预先税务裁决，必须满足特定的实质性需求。通常情况下，荷兰税务当局很愿意在合理的时间内，配合并处理预约定价安排、预先税务裁决和其他请求（例如请求免税的企业合并、增值税注册或申请（增值税）税务财政总体）。

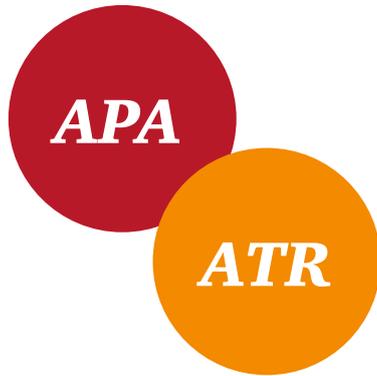
税基侵蚀和利润转移和国别报告

作为经济合作与发展组织的一员，荷兰是该组织反税基侵蚀和利润转移（BEPS）项目的积极参与者，并积极支持实现其目标。因此，与经合组织成员就BEPS项目达成协议，且各方同意予以实施后，荷兰将推行相关法律。

此类立法的其中一项就是经合组织国别报告实施方案。该报告将主要用作（国际）税务机关的（税务）风险评估工具。根据该报告规定，当跨国集团的营业额达到7.5亿欧元时，即需要在其终属母公司所在国家提交一份国别报告。该国税务机关则将与相关的并同意互相分享此类报告的其他国家的税务机构分享这些信息。报告主文件应包含整个集团内的转换定价信息，而本地文件应包含本地公司进行的所有集团内部交易的信息。所有这些信息将予以保密，不会向公众泄露。

荷兰已经通过了执行经合作组织国别报告实施方案的相关法律，该法律与经合组织国别报告实施法案所规定的报告体系和方法相呼应。另外，在荷兰，综合营业额满5000万欧元的公司，有义务制作一份当地文件报告和一份主文件报告。此外，为推行该法律，荷兰还签署了一份信息交流的多边协议。该立法于2016年生效。此外，有关执行该报告义务的法令也于2015年12月30日颁布实施。





An APA is an agreement with the Dutch Tax Authorities specifying the pricing method that the taxpayer will apply to its related-company transactions. These programmes are designed to help taxpayers voluntarily avoid or resolve actual or potential transfer pricing disputes in a proactive, cooperative manner.

An ATR is an agreement with the Dutch Tax Authorities determining the tax rights and obligations in the taxpayer's specific situation, used to prevent or resolve any tax disputes.

The Dutch ruling practice

One of the specific features of the Dutch tax system is the possibility to discuss the tax treatment of certain operations or transactions in advance. Upfront approval can be obtained from the Dutch Tax Authorities. The Dutch Tax Authorities conclude Advance Pricing Agreements (APA) as well as Advance Tax Rulings (ATR). Both are binding for the taxpayer and the Dutch Tax Authorities. To obtain an APA or ATR, certain substance requirements must be met. In general, the Dutch Tax Authorities are more than willing to cooperate and handle requests for APAs, ATRs and other requests (e.g. a request for a fiscally facilitated merger, a VAT registration or a (VAT) fiscal unity) within a reasonable amount of time.

BEPS and country-by-country reporting

As a member of the OECD, the Netherlands is an active participant in the anti Base Erosion and Profit Shifting (BEPS) project of the OECD and supporting its goals. As a consequence, the Netherlands will enact legislation when agreement is reached within the OECD on the BEPS project and all parties agreed to implement.

One example of this type of legislation is the OECD country-by-country reporting implementation package. The reporting requirements are primarily meant to

be a (tax) risk assessment tool for the (international) Tax Authorities. Based on the OECD report, a multinational group with a turnover of at least EUR 750 million will have to file a country-by-country report in the state where the ultimate parent company is a resident. The Tax Authorities will then exchange this information with Tax Authorities of other countries for which the information is relevant and that have agreed to mutually exchange these reports. Besides, the agreed OECD report prescribes that each individual company will be obliged to have a master file and a local file available in its administration. The master file contains information on the transfer pricing within the entire group while the local file contains information on all intra group transactions of the local company. All this information will be kept confidential, not accessible to the general public.

The Netherlands has adopted legislation implementing the OECD country-by-country reporting package which corresponds with the system and methods as prescribed in the OECD country-by-country reporting package. In addition, in the Netherlands companies with a consolidated turnover of at least EUR 50 million are obliged to have a local file and a master file available. The Netherlands has also joined in a multilateral agreement for the exchange of information to effectuate the legislation. This legislation has become effective as per 2016. Furthermore, a Decree regarding the execution of the reporting obligations has been published on 30 December 2015.



合规

荷兰税收制度的另一个具体特征是，荷兰税务机关允许企业在一定条件下利用“横向监督”，即一种通过与荷兰税务机关签订一项横向监督合同的企业合规合作。横向监督不仅包括符合法律和规定，企业必须要展示出其在税务流程和税务风险，也就是所谓“税控框架”上的良好管控。荷兰税务机关对于管控纳税人会主动修改方案和改变强度。自此，税务机关的审计将从被动式（对过去数年的税务进行审计）转变为主动式（提前提供鉴证）。在横向监督的范畴内，企业与税务机关的关系建立在相互信任、理解和透明的基础之上。这一模式的益处在于当相关税务风险和问题（在当前）发生时，在可接受的商业期限内可以得到解决。企业需要以透明的态度与荷兰税务机关进行合作，反之税务机关也将对企业所提出的税务问题给予快速的回应。这一主动式的审计能够避免事后发生不愉快的意外。此外，还能够帮助企业准确地确定税额现金流、递延和当前税额，并确保将企业的不确定税务问题降至最低，为企业节约时间和成本。

然而，对于横向监督也有一些批评的声音。由于对于此概念并没有严格的相关规定，横向监督的执行方式很大程度上取决于负责监督工作的税务稽查人员的个体情况。另一项批评指出税务机关并没有对税控框架概念的要求制定任何客观标准。根据荷兰税务机关的描述，税控框架是一个“主观的、动态的、开放式的标准”。我们对此表示强烈的反对，总体的财务风险管理标准也应当应用于税务功能。对于企业而言的风险在于，当以“主观的、动态的、开放式的标准”为依据时，税务机关的标准变得难以预测。并且，由于荷兰税务机关现在申明，横向监督合同没有法律效力，而必须将其视为一项“精神契约”。因此，为了能够管理利益各方的期待值，我们建议企业仅在设立了明晰成为的客观标准并且明确了清晰的工作流程之后，再进入横向监督项目。

横向监督可以应用于所有的税种，包括企业所得税、增值税、工资薪金税和社会保险。普华永道已经开发了一种特殊的税收管理方面的成熟度模型（T3M），以帮助企业确定其既有的税务风险管理水平以及帮助企业建立通向其期望的成熟税务风险管理水平的路径。



Cooperative compliance

Another specific feature in the Netherlands is that the Dutch Tax Authorities allow businesses, under certain conditions, to apply for 'horizontal monitoring'. This is a form of cooperative compliance by signing a Horizontal Monitoring covenant with the Dutch Tax Authorities. Horizontal monitoring encompasses more than just complying with laws and regulations, the organisation must be able to demonstrate it is in-control of its tax processes and tax risks, via a so called 'Tax Control Framework'. The Dutch Tax Authorities will adjust the methods and intensity in which they perform their monitoring to the level of tax control of the taxpayer. As a result, audits performed by the Tax Authorities will shift from reactive (tax audits over past years) to proactive (providing 'assurance' upfront). Under horizontal monitoring, the company's relationship with the Dutch Tax Authorities is based on mutual trust, understanding and transparency.

The benefit of this arrangement is that relevant tax risks and positions can be dealt with when they occur (in the present) within acceptable commercial deadlines. The company is required to act with a transparent attitude towards the Dutch Tax Authorities, who will in return provide a quick response with respect to tax issues that are brought to their attention by the company. This proactive assurance prevents unpleasant surprises afterwards. Apart from this, it helps with accurately determining the tax cash flow, deferred and current taxes, and ascertains that the company has as little uncertain tax positions as possible. This saves the company both time and costs.

However, some critical remarks with respect to horizontal monitoring have to be made. The way Horizontal Monitoring is executed depends very much on the individual tax inspector in charge of supervision since the concept is not strictly regulated. Another remark is that the Tax Authorities have not formulated any objective criteria with respect to the concept of Tax Control Framework requirements. According to the Dutch Tax

Authorities a Tax Control Framework is a 'subjective, dynamic, open standard'. We strongly disagree with this view since general financial risk management standards should also apply to the tax function. The risk for companies is that the Tax Authorities become unpredictable when working with 'subjective, dynamic open standards'. Even more so, since the Dutch Tax Authorities now claim that a Horizontal Monitoring covenant has no legal power but has to be seen as a 'psychological contract'. Based on the above we advise companies only to enter into the Horizontal Monitoring programme when clear written objectives have been set and a clear working process has been defined in order to manage expectations of the parties involved.

Horizontal monitoring can be applied to all taxes including corporate income tax, value added tax, wage tax and social security. PwC has developed a special tax management maturity model (T3M) to help companies determine their existing level of tax risk management and the path towards the intended maturity level of their tax risk management.



企业所得税

范围

一般来说，荷兰的居民企业须就其全球收入缴纳企业所得税（CIT）。然而，一些收入可免税或排除在计税基础外。非居民企业享有有限的纳税业务。非居民企业仅就某些荷兰来源的收入承担有限的纳税义务。

对于外国企业而言，源自荷兰的收入包括在从荷兰企业中取得的收入。这些收入来自于企业全部或部分通过在荷兰的常设机构或常设代表处所开展的业务。

居民企业

在荷兰，企业是否为居民企业取决于企业的具体事实和情况。公司管理和控制是这方面的重要因素。根据荷兰法律注册成立的企业被视为荷兰的居民企业。

为了获得荷兰税务居民企业证明，需要满足最低限度的实质性需求，以有效保证该企业的有效管理和控制是在荷兰进行的。

税率

标准的企业所得税率为25%。不高于200,000欧元的应纳税所得额可适用较低的20%的税率。如果符合标准，税务投资基金按照0%的企业所得税税率纳税。在一定条件下，特定的投资基金可以荷兰企业所得税为目标选择一种免税资格。



收入确认

企业收入依据“良好的商业实践”原则于每年进行确认。利润和亏损归于某年的原则参考实施、匹配、现实、审慎和简化。然而荷兰的税法包含明显偏离良好商务运作概念的规则。例如税法限制某些资产的年折旧金额，但是也提供其他资产加速折旧的可能性。此外，也有许多关于可提供特殊税务豁免的例外，最重要的一个是参股免税，这将在第36页中讨论。

荷兰税务系统提供多项税务激励政策，例如为了鼓励特定的投资，在满足条件的情况下，小型投资、对节能或环保资产以及研究和发展的投资可享受税务激励政策。

荷兰还为符合资格的航船活动的利润计算提供一项可选的有利制度。这里的前提条件需要符合。

对于所开展活动的酬金应遵循独立交易原则，即意味着关联公司之间的交易条款、条件和交易价格应当类似于同独立第三方之间的交易结果。荷兰公司有义务制作并保留适当的转让定价同期资料以支持所使用的转让价格。

“适当的文档”是指该文档，除其他内容外，应当至少包括功能分析（对于功能、风险和资产描述）、经济分析以及转让定价政策文件和内部的合同。从2016年1月开始，关于TP文档，将出台更加详细的立法规范。TP文档的新标准可使税务机构能够更好地分析与转让定价和税基计算相关的潜在风险。根据实际情况，新文档规定将包括一个国家与国家间的报告，一份主文档和一份本地文档。具体内容参考第30页。

如果关联方之间的交易不符合独立交易原则，税务机关可以调整应纳税所得额。

此外，不符合独立交易原则的交易可能被视为非正式的资本投入或者是隐含的利润分配（后者有可能导致股息预提税）

折旧

一般来说，折旧可以历史成本为基础，并根据直线法或余额递减法或任何其他通行的商业惯例进行计算。然而，荷兰税法也有设定一些具体规则，限制不动产、商誉及其他资产的折旧方法。

另一方面，荷兰税法也允许适用几种特定资产加速和随机折旧的方式。加速折旧适用于对荷兰地区的环境保护有所裨益的资产投资（最高允许的折旧率是75%，正常折扣制度适用于其他25%的投资）。加速折旧也适用于其他特定的资产，例如，企业创立的投资。在一定条件下，无形资产的生产成本可即刻纳入其中。

本位币

荷兰纳税人可提出申请并在符合一定条件的情况下使用欧元以外的货币计算其应纳税所得额。申请应在注册成立的第一个财务年度中或者在以后年度，新财务年度开始前提交。所得税款必须始终以欧元支付。

Corporate income tax

Scope

In general, a Dutch resident company is subject to corporate income tax (CIT) on its worldwide income. However, certain income can be exempted or excluded from the tax base. Non-resident entities have a limited tax liability. Only 'Dutch source income' is included in the CIT base of non-resident corporate taxpayers. For foreign companies, the income from Dutch sources includes income derived from a business enterprise in the Netherlands. This is the income attributable to a business or part of a business operated through a Dutch permanent establishment or permanent representative in the Netherlands.

Residence

In the Netherlands, corporate residence is determined by the company's specific facts and circumstances. Management and control are important factors in this respect. Companies incorporated under Dutch law are deemed to be residents of the Netherlands.

To obtain a Dutch tax residency certificate, minimum substance requirements need to be met, effectively ensuring that effective management and control of the company is based in the Netherlands.

Tax rate

The standard CIT rate is 25 per cent. A lower rate of 20 per cent applies to taxable income up to EUR 200,000. If the criteria are met, fiscal investment funds are taxed at a CIT rate of nil per cent. Under conditions, certain investment funds are eligible to opt for an exempt status for Dutch CIT purposes.

Income determination

Corporate income is determined annually in accordance with the principles of 'sound business practice'. Profits and losses are attributed to the years with reference to the basic principles of realisation, matching, reality, prudence and simplicity.

The Dutch tax laws, however, contain rules that expressly deviate from the concept of sound business practice. For example, tax laws limit the annual depreciation of some assets but also offer the possibility of accelerated depreciation of other assets. In addition, there are many exceptions to the main rules as a consequence of special fiscal facilities, the most important one being the participation exemption, which will be discussed on page 37.

The Dutch tax system provides several tax incentives, for example to stimulate certain investments. If the conditions are met, tax incentives are available for small-scale investments, investments in energy-efficient or environmental assets and for research and development activities. The Netherlands also provides for an optional favourable regime for the calculation of profits from qualifying activities of sea-going vessels. Conditions do apply.

The remuneration for activities performed should be at arm's length, meaning that terms, conditions, and pricing of transactions between affiliated companies should be similar to those applied between independent third parties. Dutch companies are obliged to produce and maintain appropriate transfer pricing documentation substantiating the transfer prices used. 'Appropriate documentation' means that the documentation should, among other things, include a functional analysis (description of the functions, risks and assets), an economic analysis as well as transfer pricing policy documents and internal contracts.

Since January 2016, more detailed legislation applies to TP documentation. The new standards for TP documentation enable the Tax Authorities to better analyse potential risks with respect to transfer pricing and tax base calculation. Depending on the situation, the new documentation obligations include a country-by-country report, a master file and a local file. We refer to page 31.

If a transaction between related parties is not at arm's length, the taxable income

may be adjusted by the Tax Authorities. Moreover, transactions that do not meet the arm's length test may be deemed to be a contribution of informal capital or a hidden profit distribution (the latter may possibly trigger dividend withholding tax).

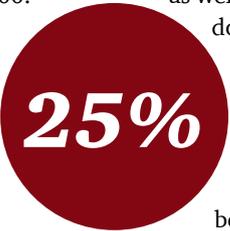
Depreciation

Generally, depreciation may be computed by a straight-line or a reducing-balance method or, in accordance with any other sound business practice, on the basis of historical cost. However, Dutch tax law includes specific rules that can limit the depreciation of immovable property, goodwill and other assets.

On the other hand, the law provides accelerated and random depreciation of several specific assets. Accelerated depreciation applies to qualifying investments in assets that are in the interest of the protection of the environment in the Netherlands (the allowed percentage for accelerated depreciation is 75 per cent, the normal depreciation regime applies to the other 25 per cent of the investment). Accelerated depreciation is also available for certain other designated assets, for example, investments of starting entrepreneurs. Under conditions, the costs of the production of intangible assets may be taken into account at once.

Functional currency

A Dutch taxpayer may upon request and under certain conditions determine its taxable income in a currency other than euro. The request should be filed during the first book year of incorporation or prior to the start of a new book year in later years. Tax payments must always be made in euro.



25%

参股豁免条例

荷兰参与免税制度旨在消除母公司向子公司收取利润时支付双重公司税。荷兰将免征企业纳税人各种收益的企业所得税。这些收益包括股息和资本收益等与符合条件的股权，即通常情况下至少占百分之五股份的股权相关的各种收益。对于这类收益，如果是居留于荷兰的实体公司所分配，该国还给予免除股息预提所得税的优惠。如果纳税人未能通过“动机测试”，且该参与实际是或被认为是一个组合投资，则在下列情况下，参与免税仍将适用：

- 进行组合投资参股的子公司，应按照符合荷兰税务的标准合理缴纳税款，比如，至少10%的有效税率（“有效税率测试”）；或进行组合投资参股的子公司，其直接或间接持有的资产不足50%，包括各种低税自由组合投资（“资产测试”）。

- 参与免税的适用性不设最低持有期。参与免税制度的一个例外情况是：符合条件的参股公司其因清盘而造成的损失，可免除缴纳企业所得税。

对于不符合条件的组合投资参股，间接的税收优惠制度适用于涉外税款，但免税制度不适用于涉外税款。

2016年1月1日，荷兰对参与免税制度进行了修订，以实施欧盟母子公司指令最近变更的规定。像所有欧盟成员国一样，荷兰需要将一项具体条款纳入免税制度中，避免由于税收效果不匹配而造成双重不征税。如果企业纳税人所获取的分配利润可由该企业的子公司扣除，则该企业纳税人不能继续享受该部分利润的参与免税。对于某些混合的金融工具，可按此规定实施。就此来讲，纳税人的意图就无关紧要了。

有关盈利能力收支的收入和费用不需征税。需要注意的是，有关参股的出售或购买费用不可抵税。



Participation exemption

The Dutch participation exemption regime aims at eliminating economic double corporate taxation of profit distributions paid by a subsidiary to its parent company. A corporate taxpayer is exempt from Dutch corporate income tax on all benefits, such as dividends and capital gains, connected with a qualifying shareholding, in general a shareholding of at least 5 per cent. Such benefits are also eligible for an exemption of Dutch dividend withholding tax if distributed by a Dutch resident entity. If a taxpayer fails the motive tests and the participation is actually or deemed to be held as a portfolio investment – then the participation exemption would still apply if:

- the subsidiary in which the portfolio investment participation is held, is subject to tax that is reasonable according to Dutch standards, i.e. an effective tax rate of at least ten per cent ('effective tax rate test'); or,

- less than 50 per cent of the assets, directly or indirectly owned by the subsidiary in which the portfolio investment participation is held, consists of low-taxed free portfolio investments ('asset test').

There is no minimum holding period in relation to the applicability of the participation exemption. As an exception to the participation exemption regime, losses arising from the liquidation of the company in which a qualifying participation is held may be deductible for CIT purposes.

For non-qualifying portfolio investment participations, an indirect tax credit system is applicable for foreign taxes instead of the exemption.

As per 1 January 2016, the participation exemption regime is amended to implement the recent changes to the EU's Parent-Subsidiary Directive. Like all EU

Member States, the Netherlands needed to include a specific clause to prevent double non-taxation as a result of mismatches in tax effects. A corporate taxpayer will not be eligible for the participation exemption or participation credit for received distributed profits to the extent that such distributed profits are deductible by the subsidiary. This might be the case for certain hybrid financial instruments. The intention of the taxpayer is irrelevant in this respect. Income and expenses relating to earn-out receipts and payments are not taxable. Note that expenses relating to the sale or purchase of participations are non-deductible.



执行母子公司指令

实施最近通过的欧盟母子公司指令，只对荷兰企业税收制度将带来了轻微的变化，参与免税制度和股息税制度等类似制度将大体保持不变。《荷兰企业所得税法》关于实质控股制度的措辞和《股息预提税法》的措辞略有调整，以体现该欧盟指令的一般反滥用规则的措辞。此外，目前的最低实质要求的范围扩大到包括某些中间要求。然而，总体来讲，现行惯例预计不会发生显著改变。如上所述，参与免税制度的调整，仅仅是将避免由于税收效果不匹配而造成双重不征税这一具体条款包含在内。做出这些变更后，欧盟母子公司指令的一些调整条款予以实施，这是所有欧盟成员国须履行的义务。荷兰选择了以更加切实可行和方便营商的方式实施此指令。

创新激励制度

创新激励是一个与利润相关的特殊制度，包括来自于自主开发的无形资产而取得的特许权使用费。如符合应用创新激励制度的条件，纳税人可以选择，将较低的实际税率应用于这些无形资产产生的应纳税所得。创新激励的有效税率为百分之五，通过计税基础的减少实现。

创新激励制度可以成为一个非常重要的政策。如一同适用其他激励措施（见第54页上的“税收优惠”，可以令荷兰成为研发公司的首选理想地点。

税务财政总体(集团合并计税)

一家荷兰居民母公司和其荷兰居民子公司在一定条件下可通过组成“税务财政总体”来选择认定为荷兰企业所得税的一家纳税实体。在税务财政总体的制度下，对于居住在荷兰境外的纳税人，如其在荷兰拥有并运营一座永久设立的企业，其也可以包括在荷兰的财政总体中。

荷兰居民的公司荷兰税法和税务条约的考量可以有资格选择此制度。在一定条件下，荷兰居民的分行或实际管理机构在国外的企业纳税人也可以加入到一个荷兰的税务财政总体中。

受益于该政策的主要要求包括，母公司应至少直接或间接持有一间或者多间荷兰居民企业的95%的股份，实际管理机构应设在荷兰，以及这些实体应适用同样的税制。税务财政总体的优点包括：

- 只需填报一份企业所得税申报表；
- 抵销亏损；
- 消除公司间交易。

向税务机关提出请求后，方可进行合并纳税，并且该合并纳税具有三个月的最大追溯力（前提是在该期限内有关条件得以满足）。

税务财政总体的缺点则在于各家公司都需要承担税务财政总体的集团收入税收债务的连带责任以及更加难以实现的特定税后激励政策。

继欧盟判例法之后，荷兰议员提交了一份立法建议，旨在拓宽合并纳税制度的范围。在该立法建议等待议会通过时，现荷兰母公司与其子公司之间也能实现合并纳税，但属于欧盟/欧洲经济区的当地中介控股公司且符合其他相关条件的一些中介控股公司，不能进行合并纳税。此外，两个荷兰姊妹公司之间也能进行合并纳税，但如果这两个姊妹公司的母公司属于欧盟/欧洲经济区公司且满足其他相关条件，则该母公司不能进行合并纳税。另外，该项立法也使得与欧盟公司在荷兰的常设机构进行合并纳税变得非常容易。

营业净亏损

税务亏损可抵扣前一个年度盈利，也可以向后结转九年。

当一家企业的最终控制权发生30%或以上的变化时，有一些可能会禁止利用经营亏损的复杂法规。此外，也有限制控股/财务公司利用损失的法规。根据这些法规，在一些严格条件得到满足的情况下，单一控股公司或集团财务公司的亏损只能抵消在之前和之后几年的控股或财务收益。

没有关于境外常设机构的跨境减免。自2012年1月1日起，源于境外的损失也不再能抵销来源于荷兰的利润。但“终止损失”是一个例外，即终止境外业务时发生的损失。根据“终止制度”（“cessation regime”），境外常设机构的终止损失可在计算荷兰企业所得税时考虑在内。

境外收入和双重征税减免

荷兰的居民企业就其全球收入缴纳企业所得税，但是荷兰纳税系统通常会在其后提供国际双重征税减免的政策。荷兰有90个生效的避免双重征税（DTC）的税收条约。如果没有适用的双重税收条约，荷兰通常会单方面提供双重征税减免。此外，纳税人可享受欧盟法令和欧盟法律的有利条款。



Implementation Parent-Subsidiary Directive

The implementation of the recently adapted EU's Parent-Subsidiary Directive resulted in only minor changes of the Dutch corporate tax system. The participation exemption regime and the dividend tax regime as such remain largely unaltered. The wording of the substantial holding regime of the Dutch Corporate Income Tax Act and the Dividend Tax Act are adjusted slightly to reflect the wording of the general anti-abuse rule (GAAR) of the Directive. In addition, the scope of the current minimal substance requirements is broadened to include certain intermediates. In general however, no significant changes in the current practice are intended. As discussed above, the participation exemption regime is however altered to include a specific clause to prevent double non-taxation as a result of mismatches in tax effects. With these changes the adjustments of the EU's Parent-Subsidiary Directive are implemented, something which all EU Member States are obliged to do. The Netherlands has chosen for a practical and business friendly implementation in this respect.

Innovation box regime

A special regime applies with respect to profits, including royalties, derived from a self-developed intangible asset. Under the innovation box, the taxpayer may opt, under certain conditions, for the application of a lower effective rate on taxable profits derived from these intangible assets. The effective tax rate of the innovation box is five per cent, by means of a reduction of the tax base. The innovation box can be a very important facility. In combination with other facilities (see 'Tax incentives' on page 55), it makes the Netherlands the ideal location for R&D companies.

Fiscal unity

A Dutch resident parent company and its Dutch resident subsidiaries may, under conditions, opt to be treated as one taxable entity for the Dutch CIT by forming a 'fiscal unity'. Under the fiscal unity regime, inter-company transactions are eliminated

and the business proceeds of the included companies are balanced for CIT calculation purposes. Companies with their place of residence in the Netherlands, both for Dutch tax law purposes and tax treaty purposes, may be eligible to opt for this regime. Under conditions, tax payers that are resident abroad may also be included in a Dutch fiscal unity insofar as they run a business in the Netherlands through a permanent establishment.

The main requirements to apply for this facility are that the parent company should hold directly or indirectly at least 95 per cent of the shares in one or more Dutch resident companies, the place of effective management should be located in the Netherlands and the entities should be subject to the same tax regime. The advantages of the fiscal unity include:

- Filing a single CIT return.
- Offsetting of losses during the existence of the fiscal unity.
- Elimination of inter-company transactions.

A fiscal unity only comes into existence after a request has been filed with the Tax Authorities and may have maximum retroactive effect of three months (provided that the conditions have been met during this term).

A disadvantage of a fiscal unity may be that each company is jointly and severally liable for the corporate income tax debts of the fiscal unity and the more limited application of certain tax incentives.

Following EU case law the Dutch legislator has submitted a legislative proposal broadening the scope of the fiscal unity regime. Pending this legislative proposal in parliament, it is now already possible to form a fiscal unity between a Dutch parent company and its Dutch sub-subsidiary, excluding the intermediary holding company if the intermediary holding company is an EU/EEA resident company and other conditions are met. It is now also possible to form a fiscal unity between two Dutch sister companies excluding their parent company, if the parent company is

an EU/EEA company and other conditions are met. Also forming a fiscal unity with a Dutch permanent establishment of an EU company has been made considerably easier.

Net operating losses

Tax losses can be carried back one year and carried forward nine years.

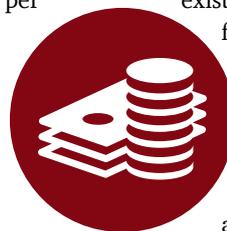
Complex rules may prohibit the utilisation of net operating losses after a change of 30 per cent or more of the ultimate control in a company. Furthermore, limitations exist on loss utilisation for holding/finance companies. Based on these rules, losses incurred by a mere holding or group finance company can only be offset against holding or finance income in preceding and following years, provided that certain strict conditions are met.

No cross-border relief is available with regard to foreign permanent establishments. As of 1 January 2012, foreign source losses can no longer be offset against Dutch source profits. An exception applies to 'final losses', losses realised upon the discontinuation of foreign business operations. Under the 'cessation regime', final losses of foreign permanent establishments are taken into account for Dutch CIT calculation purposes.

Foreign income and double tax relief

The worldwide income of a resident corporate taxpayer is included in the Dutch CIT base, but the Dutch system usually subsequently provides for double tax relief. The Netherlands concluded around 90 tax treaties for the avoidance of international double taxation ('DTC'). In case no DTC applies, the Netherlands often unilaterally provides for double tax relief. In addition, taxpayers may benefit from the favourable rules provided by EU directives and EU law.

Double taxation of foreign dividends (if not exempt under participation exemption), interest, and royalties is relieved by a tax



境外股息（如未在参股免税下获得豁免）、利息和特许权使用费的双重征税的问题可以通过税收条约中提供的税收抵免获得解决，或者如果所得税支付方是由部长指令（Ministerial Decree）单方面确定的发展中国家的居民企业同样可以获得解决。如果没有条约并且不适用单方减免，也允许在计算净应纳税所得额时扣除支付的境外税款。

荷兰税法可以避免荷兰居民企业自境外商业活动中取得的利润发生双重征税的问题。纳税人的全球利润根据荷兰税收



标准厘定，并随后基于每个国家，扣减等同于“来源于境外的主动和被动收入”的金额。符合条件的收入项目包括，例如，归属于境外常设机构的利润，以及自位于另一缔约国境内的不动产取得的收入。

如前所述，在大多数情况下，境外股息可根据参股豁免，免于征收荷兰企业所得税。因此，境外的预提税不可以抵扣，并成为荷兰企业的费用。然而，境外预提税可能可用于抵扣由于荷兰企业向境外母公司分红而产生的荷兰股息税。可抵扣金额最高不能超过支付股息总额的百分之三。

退出税

如果因任何理由，你想将企业移出荷兰，则会对已实现及未实现的利润（隐藏储备及商誉）征收退出税。应纳税所得额的计算基于迁移的时点，并会进行正式评估。如果迁移至欧盟/欧洲经济体成员国，则可以递延。为获得递延，公司需要符合某些行政要求，并提供安全保障。



credit provided for in Dutch tax treaties or if the payer of the income tax is a resident of a developing country designated by Ministerial Decree unilaterally. If no treaty or unilateral relief applies, a deduction of the foreign tax paid is allowed in computing the net taxable income.

The Dutch tax law provides for double tax relief for Dutch resident corporate taxpayers deriving profits from foreign business activities. The taxpayer's worldwide profits are determined according to Dutch tax standards and subsequently reduced by an amount equal to the 'positive and negative business income items derived from foreign sources' on a per-country basis. The eligible income items include, for example, the business profits attributable to a permanent



establishment located abroad and the income from immovable property located in the other state.

In most circumstances, foreign dividend is exempt from Dutch CIT under the participation exemption, as previously discussed. As a consequence, foreign withholding tax cannot be credited, and constitutes a real cost for the companies concerned. However, a credit of the foreign withholding taxes granted against Dutch dividend tax due on the distribution to foreign parents of the Dutch company may be available. The credit amounts to a maximum of three per cent of the gross dividend paid.

Exit tax

If, for any reason, you wish to migrate your company from the Netherlands, an

exit tax is due on realised and unrealised profits (hidden reserves and goodwill). The taxable amount is calculated at the time of migration and is formalised in an assessment. If the new place of residence is within an EU/EEA Member State, the tax due may be deferred. The company has to comply with certain administrative requirements and provide security in order to obtain the deferral.



增值税

欧盟框架

荷兰的增值税系统基于欧盟法规以及与欧盟其他地区所使用的本质上相同的系统，但是在欧盟成员国之间也存在着一些细节上的重大不同，尤其是税率、正式的增值税要求以及适用的商业框架。

增值税制度

在开展商业活动时，纳税人在荷兰提供的货物或服务需要缴纳增值税，除非提供的商品或服务是零税率或免税的。增值税应纳税人是任何在荷兰进行商务活动的企业或个人。如果企业在荷兰的交易是增值税应税项目，该企业必须进行增值税登记。无论进口商是否为增值税适用纳税人，进入荷兰的进口货物也需缴纳增值税。

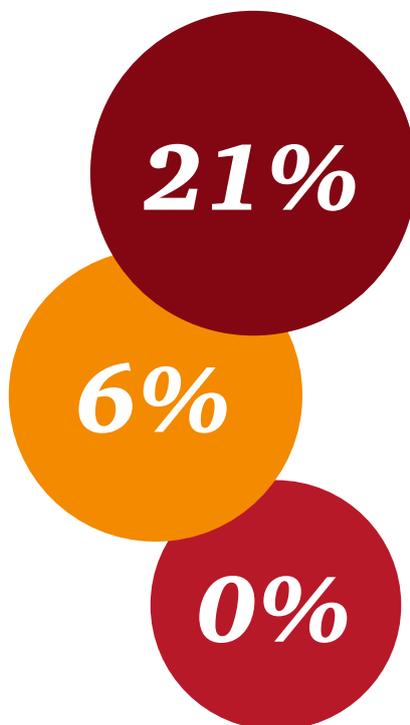
增值税最终是对消费支出征税。因此，从理论上讲，不应由商业活动承担税收最终负担。该目标的实现依赖于名为增值税进项抵扣的制度安排。当一个企业购买商品或服务时，通常需要向供应商支付增值税（进项税额）。当企业向企业或者个人销售商品或服务时，也通常需要收取增值税（销项税额），除非这些商品或服务是免征增值税的。如果一个企业仅进行增值税应税业务，它需要定期汇总其收到的增值税进项，并从增值税销项中扣除该部分，并向荷兰税务机关支付剩余部分或申请退税。结果就是，最终消费者承担了其所购买商品或服务的全部增值税。

需要特别注意控股及/或财务公司的增值税状态

税率

目前，荷兰的标准增值税税率为21%。较低的6%的税率则适用于特定的必需商品或服务，例如食物、饮料、旅客运输以及一些特定的劳动密集型的修理维护活动。例如货物出口则适用零税率。

此外，也有各类业务免征增值税，例如教育及医疗服务。增值税零税率和免征增值税的差别在于和增值税免税交易的成本相关的增值税不能作为增值税进项抵扣。零税率交易（增值税税率为零）则允许增值税进项的全额抵扣。



进口增值税递延

与大多数其他欧盟成员国不同，荷兰已实施一项系统措施，可以递延缴纳在进口时点应当缴纳的进口增值税。企业可以将增值税支付递延至定期的增值税申报时，而无须在货物进入欧盟范围内时即支付进口环节增值税。在这种制度下，应当申报进口增值税，但同时可在同一份申报表中同时进行抵扣。因此，原则上无须在进口时实际支付增值税，因此可避免现金流不足。

无申报表管理和电子发票

与其他一些欧洲国家不同，荷兰允许无申报表管理。对财务信息有一些关于内容和可读性方面的要求，以及财务信息需保持七年的义务（若涉及不动产则需十年），但是只要当荷兰税务机关要求时，可以以清晰、易懂的方式提供相关数据，企业基本上可以自由决定如何管理组织。这使得荷兰的企业相比欧盟其他成员国的企业更容易达到荷兰的行政监管要求。

另一个好处是，荷兰已经引入了允许电子发票的法案。这意味着，尽管标准的开票要求必须得到满足，但是发送电子发票的方式可由企业决定，只要来源的真实性、内容的整体性和完全性以及电子保存发票的可读性得到保证。尤其是展望未来，因为荷兰在这方面的立法相较其他许多欧洲国家限制较少，当电子发票愈加盛行，在荷兰建立业务将更加有利。

增值税退税申请

此外，荷兰的增值税退税请求一般在几个星期内即可处理完毕，从现金流的角度看这是有利的。

Value added tax

EU context

The system of value added tax (VAT) in the Netherlands is based on EU regulation and essentially the same as that used in the rest of the EU. However, there still are some significant differences in details between various Member States of the EU, especially with regard to the tax rates and formal VAT requirements and the applicable business context.

The VAT system

VAT is charged on the supply of goods and services in the Netherlands made by a taxable person in the course of exercising a business, unless the supplies are zero-rated or exempt. A VAT taxable person is anyone performing business activities in the Netherlands. If the business is liable for VAT on its transactions in the Netherlands, it will have to register for VAT. VAT is also due on the importation of goods into the Netherlands, regardless of whether the importer is a VAT taxable person or not.

VAT is effectively a tax on consumer expenditure. So, in theory, the final burden of the tax should not fall on business activity. This objective is achieved by an arrangement known as the input VAT deduction system. When a business buys goods or services, it usually pays VAT to the supplier (input tax). When the business sells goods or services, whether to another business or to a final consumer, it is usually required to charge VAT (output tax) unless the supplies are specifically relieved from VAT. If the business makes only taxable supplies, it must periodically total the input VAT it incurs and deduct this from the output VAT charged, paying (or claiming) the balance to (from) the Dutch Tax Authorities. The result is that the end consumers bear the total cost of VAT on the final price of the goods or services they purchase.

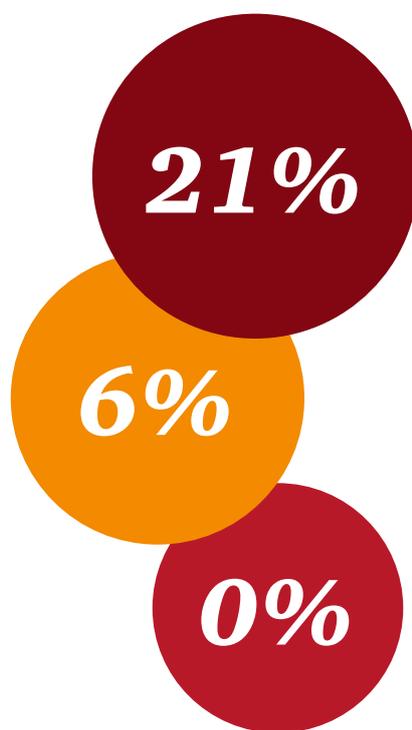
Special attention needs to be given to the VAT position of holding and/or financing companies.

Rates

Currently, the standard VAT rate in the Netherlands is 21 per cent. A lower

VAT rate of six per cent applies to certain essential goods and services, for example food and drink, passenger transport and certain labour-intensive repair and maintenance activities. The zero per cent rate applies to, for example, the export of goods.

Additionally, various types of supply are exempt from VAT, such as educational and medical services. The difference between zero per cent VAT and an exemption is that the VAT incurred on costs that are incurred for VAT exempt transactions cannot be settled with input VAT. Zero-rated transactions (zero per cent VAT) allow full deduction of input VAT.



Deferment of import VAT

In contrast to some other EU Member States, the Netherlands has implemented a system that provides for the deferment of actual payment of import VAT at the time of importation. Instead of paying import VAT when the goods are imported into the EU, the payment can be deferred to the periodic VAT return. Under this system, the import VAT should be declared but this

amount can simultaneously be deducted in the same VAT return. As a result, in principle there is no actual payment of VAT at import, thus avoiding cash flow disadvantages.

Form-free administration and e-invoicing

Contrary to some other European countries, form-free administration is allowed in the Netherlands. There are some general requirements regarding the content and readability of the administration, as well as the obligation to retain the administration for seven years (ten years when it relates to immovable property), but basically the entrepreneur is free to determine how the administration is organised, as long as data can be made available in a legible and comprehensible way upon request of the Dutch Tax Authorities. This makes it relatively easy for businesses in the Netherlands to comply with the Dutch administrative obligations compared to other EU Member States.

Another advantage is that the Netherlands has introduced legislation that allows for form-free e-invoicing. This means that, although the standard invoicing requirements have to be met, the way in which the electronic invoices are sent is up to the entrepreneur, as long as the authenticity of origin, the integrity and completeness of the content and the readability of the electronically stored invoices are guaranteed. Especially going forward, as electronic invoicing takes flight, it will be advantageous to be established in the Netherlands, where the legislation in this respect is less restrictive than in many other European countries.

VAT refund request

In addition, general VAT refund requests are processed within a couple of weeks in the Netherlands, which is advantageous from a cash flow perspective.

关税和消费税

欧盟：关税同盟

如果您的企业从欧盟以外进口货物至荷兰，则必须向海关进行申报，并可能需要缴纳关税及增值税。欧盟是一个关税联盟，这意味着从海关角度而言，欧盟被视为一个单一整体，并且原则上，各成员国适用相同的规则和费率。这意味着，一旦货物在某一成员国境内，如荷兰，处于“自由流通”状态（即支付完毕所有关税并且完成进口手续），他们可以在所有其他成员国之间自由移转，而无需另行缴纳关税或办理进一步海关手续。

不过，虽然在整个欧盟内部规则是相同的，在不同欧盟国家内，解释和/或应用程序可能会有所不同。荷兰长久以来一直是有着开放和友好的营商环境的贸易国家，因此，在海关监管方面，荷兰海关当局有着众所周知的灵活解决方案。这并不意味着更低的关税或者不进行控制，而仅仅指荷兰海关当局通常会采用对公司经营影响较小的方式，尝试执行其控制和监督。

关税

有三个决定从欧盟以外进口货物应缴关税金额的基本要素，它们是：

海关编码

关税的金额取决于货物归属于欧盟综合税则目录（用于海关目的的欧盟编码和税率目录）中的哪一条，因为这将决定货物是否适用从价关税税率（即按价值征收一定百分比值）或特定关税税率（如每单位货物量征收一定固定金额）或没有任何关税（即零税率）。

海关估值

欧盟海关估价规则依据世贸组织估价规则制定，当货物须缴纳从价关税，通常要求应用作为基本方法之一的交易价值法。这意味着海关价值会基于实际支付或应付的价格，即价值根据购销交易确定。关联方之间的交易通常可以作为交易价值的基础。然而，海关当局可能会要求提供独立交易原则价格的证明。只有当交易价值不可用或无法应用时，才会使用替代方法。

如果某些成本未包括在支付的价款中，例如运至欧盟边境的运费和保险费、协助费用、研发成本或特许权使用费。当采用购销交易为基础的海关价值时，可能需要额外包括上述成本。如果某些成本，例如内陆运输或安装费用，包括在了支付的价款中，在某些情况下则可从成本中剔除。

原产地

欧盟和许多国家之间有自由贸易协定以及特惠贸易协定。基于一系列的严格规定，如果货物被认为是来源于上述国家，就可以在进入欧盟时降低关税税率或适用零关税税率。但是，欧盟也会采用对进口货物采取贸易保护措施，如反倾销、反补贴或者通常以额外关税形式出现的其他保护措施。这些保护措施通常仅适用于原产自特别列出的国家的货物。因此，需要在任何采购或生产决策中，仔细考虑海关方面的影响。

与美国不同，欧盟并不具备针对已付关税的通用退税制度。这意味着，当货物进口并在之后重新出口时，原先缴纳的进口关税将不予退还。因此，为了避免就运往非欧盟市场的产品缴纳不必要的关税，可以

使用一些特殊安排，例如运输（海关过境）、存储（海关（保税）仓库）或加工（进料加工）。其中一些安排也可用于申请延期缴纳关税和进口环节增值税。若需要适用上述特殊安排，通常必须具备授权。该授权通常也仅能授予欧盟企业。

此外，若满足一系列条件，进口商也可以利用一些海关减免措施。



此外，在进口、过境和/或出口时，也有简化程序以便于执行海关手续。这些简化的程序以企业管理的海关监管代替了实物的海关检查/监管，并使得（物流）操作更加灵活。这些简化程序也可以涉及出口时自行出具的原产地证明以及关于发票等商业文书的来源申明（授权出口商）。基于这些原产地证书或来源声明，目的地国家的进口可适用降低后的关税税率。

消费税

消费税是对在欧洲范围内被指定的某些消费品征收的消费类税种。应税商品包括：啤酒、葡萄酒、烈酒、烟草和矿物油产品。涉及的应缴税金可能会非常巨大，并且消费税的手续规则非常复杂，因此在开始进口前，寻求咨询是非常重要的。

《欧盟海关法典》

新的《欧盟海关法典》（UCC）将于2016年5月1日生效，并将取代当前的《共同体海关法》。尽管上述一般原则将保持不变，但《欧盟海关法典》将针对很多要点，做出一些根本改变。例如，有关海关估价的规定将予以改变，此外，不再根据“首次销售原则”确定海关估价。

Customs and excise

EU: customs union

If your business imports goods into the Netherlands from outside the EU, the goods will have to be declared for customs purposes and may be subject to customs duties and VAT. The EU is a customs union, which means that the EU is treated as a single territory for customs purposes and that in principle the same rules and rates apply in each Member State. This means that, once goods are in 'free circulation' (i.e. all duties paid and import formalities completed) in one Member State, such as the Netherlands, they can move freely between all other Member States, without further payment of customs duties or further customs formalities.

However, although the rules are the same throughout the EU, the interpretation and/or application may differ in the various EU countries. As a result of the long tradition as a trading country with its open and business friendly environment, the Dutch Customs Authorities are known for their flexible solutions in terms of customs supervision. This does not mean that lower duties are levied or no controls are performed, but merely that the Dutch Customs Authorities typically try performing their controls and supervision in such a manner that it has less impact on the company's operations.

Customs duties

There are essentially three areas that determine the amount of customs duties payable on goods imported from outside the EU, these are:

Classification

The amount of customs duties depends on how the goods are classified in the EU Combined Nomenclature (the EU list of codes and duty rates for customs purposes), as this determines whether goods are subject to ad valorem customs duty rates (i.e. a set percentage of the value) or to specific customs duty rates (e.g. a set amount per volume) or no customs duties at all (i.e. a zero rate).

Valuation

Where goods are subject to ad valorem customs duties, the EU customs valuation

rules are based upon the WTO valuation rules and likewise require that as a basic rule a transaction value method is applied. This means that the price actually paid or payable is the basis for the customs value, i.e. the value is based upon a buy-sell transaction. The transactions between related parties are basically acceptable as a basis for transaction value. However, the Customs Authorities may request that the arm's length nature of the prices is demonstrated. Only where such transaction value is not available or cannot be applied, alternative methods may apply.

While using a buy-sell transaction as the basis for the customs value, certain cost elements may need to be added in case these are not included in the price paid, e.g. freight and insurance to the EU border, assists, R&D costs or royalty payments. Certain elements e.g. inland freight or inland installation may, in certain circumstances, be excluded, in case these are included in the price paid.

Origin

The EU has many free trade agreements and preferential trade arrangements in place with a large number of countries, which means that goods that on the basis of the specified strict rules, qualify as originating from such a country, can enter the EU at a reduced or zero customs duty rate. However, the EU does also apply trade defence measures upon importation of goods, such as anti-dumping, anti-subsidy (also known as countervailing) or safeguard measures, which generally take the form of additional duty. These are often applied to goods originating from specifically listed countries. Careful consideration must therefore be given to the customs implications of any sourcing or production decisions.

Unlike the US the EU does not have a general refund system for customs duties paid. This means that when goods are imported and subsequently re-exported the customs duties paid upon importation will not be refunded. Therefore, in order to avoid unnecessary payment of customs duties for products that are not destined for the EU market, various suspension arrangements can be applied, e.g. for

transportation (customs transit), for storage (customs (bonded) warehousing) or for processing (inward processing). Some of these arrangements may also be applied for postponing the payment of customs duties and import VAT. For the application of such suspension regimes typically authorisations are required, which may only be available for EU established companies.

There is a range of customs reliefs that an importer may use provided that the criteria are met.



Furthermore, simplified procedures are available for performing customs formalities for import, transit and/or exports. These simplified procedures will often allow a more flexible handling of the (logistical) operations with customs supervision being performed in the company's administration rather than with a physical customs checks/supervision. The simplifications can also relate to self-issuing certificates of origin for exports or origin statements on commercial documents such as invoices (authorised exporter). Based on such origin certificates or origin statements, the imports in the country of destination may be subject to reduced customs duty rates.

Excise duty

Excise duty is a consumption tax payable on certain consumer goods that have been specified in a European context. Excisable goods include: beer, wine, spirits, tobacco and mineral oil products. The amounts of duties payable may be substantial and the rules regarding excise formalities are complex, it is therefore important to seek advice before imports commence.

UCC

As of 1 May 2016, the new 'Union Customs Code' (UCC) will enter into effect. The UCC is going to replace the current Community Customs Code. Although the general principles as mentioned above will remain the same, the UCC will also introduce some radical changes on a number of points. For example, the provisions relating to customs value are to be changed, and furthermore, it will no longer be possible to determine customs value on the basis of a 'First Sale'.

个人所得税

荷兰居民需就其全球收入纳税；非居民仅需就来源于荷兰的收入交税（主要包括雇佣收入、董事补贴、业务收入以及产生自荷兰不动产的收入）。

居民

某个人的居民性质取决于事实和实际情况。如有任何争议，荷兰税务法庭将根据个人与荷兰的持久联系进行判断。如果某个外籍人士已婚，他/她的家人陪伴他/她到荷兰，或者，在单身情况下他或她会留在荷兰一年以上，则一般认为他/她为荷兰的居民纳税人。

非居民纳税人

非居民纳税人自2015年1月1日起，如符合条件，符合资格的非居民纳税人制度取代于2014年12月31日前及当日执行的非居民纳税人可以选择作为居民纳税人的制度。无适用过渡规定。对于符合资格的荷兰非居民纳税人（即居住于欧盟、欧洲经济体、瑞士或博内尔岛、圣尤斯特歇斯岛、萨巴岛屿的个体以及在荷兰获取其90%全球收入的个人）将符合个人或家庭税收抵扣、税收减免等资格，此前通常仅适用于荷兰税务居民。新法律的优势在于符合资格的非居民纳税人将可以在其全球收入没有在荷兰纳税的情况下从抵扣税中收益。另一个益处是，他们的税收抵扣等将全额

纳入其中，不再需要按照2014年12月31日及其之前的规定按照比例纳入。然而，在新的规定下，只有以上所规定国家的居民可以获得荷兰非居民纳税人资格。

在30%豁免制度（见第50页“额外地域成本和30%豁免”），被视为居民纳税人的员工可以选择被部分视为非居民。“部分”是指，他们在项目1下被视为居民纳税人，而在项目2和项目3下被视为非居民纳税人，并且有权进行个人扣除和税收抵扣。



Personal income tax

The Netherlands taxes its residents on their worldwide income; non-residents are subject to tax only on income derived from specific sources in the Netherlands (mainly income from employment, director's fees, business income, and income from Dutch immovable property).

Residence

The facts and circumstances determine an individual's residence. In case of a dispute, the Dutch tax courts will examine the durable ties of a personal nature with the Netherlands. An expatriate is generally considered a resident of the Netherlands if, as a married person, his/her family accompanies him/her to the Netherlands, or if, as a single person, he or she stays in the Netherlands for more than one year.

Qualifying non-resident taxpayer

As of 1 January 2015 the regime for qualifying non-resident taxpayers replaces the regime under which non-resident taxpayers could opt to be treated as a resident taxpayer, which was in place up to and including 31 December 2014. No transitional rules apply. Qualifying non-resident taxpayers of the Netherlands (i.e. individuals who reside in the EU, EEA, Switzerland or the BES islands and who earn 90 per cent of their worldwide income in the Netherlands) will be eligible for personal/familial deductions, tax credits, et cetera, which are normally only available to Dutch tax residents. An advantage of the new legislation is that qualifying non-resident taxpayers will benefit from deductions without becoming liable to tax in the Netherlands on their worldwide income. The other benefit is that their deductions etcetera are taken into account

in full, and no longer pro rata as under the rules that applied up to and including 31 December 2014 if certain conditions are met. However, under the new rules, only residents of the countries indicated above can qualify as qualifying non-resident taxpayers of the Netherlands.

Under the provisions of the 30 per cent ruling (see 'Extra territorial costs and the 30 per cent ruling' on page 51), employees who are considered resident taxpayers may opt to be treated as partial non-residents. 'Partial' in this respect implies that they are treated as residents for box 1 and as non-residents for box 2 and box 3 purposes whilst they are entitled to personal deductions and tax credits.



项目

在荷兰，来自世界各地的收入被分为三种不同类型的应纳税所得。每种类型的收入根据其适用税率分别计算应纳税额，并被简称为“项目”。每个项目都有自己的税率。个人的应纳税所得额即根据这三个项目下的合计收入：

项目 1

范围

项目1包括来自工作和自住房屋所有权的应纳税所得。它包括雇佣收入以及主要居所的所有权（核定收入）。

税率

项目1为累进税率。

收入确认

对于项目1，我们将只讨论来自工作和自住房屋所有权的所得，因为这些是与在荷兰开展业务的境外企业的员工最相关的内容。

如果员工在荷兰获取工资，工资薪金税将从其工资中代扣代缴。由雇主支付的代扣代缴金额会作为员工预缴的所得税。在雇佣关系下，原则上，所有的福利都会被认定为是应纳税所得。这些福利包括住宿津贴、私人使用的公车、员工认股权证、探亲假津贴，以及雇佣前或离职后奖金。但因接受新的职位而由雇主支付的搬迁补贴并非应税项目。这也同样适用于雇主对于批准的退休金计划的投入，因为未来的养

老金收入将是应税的。基于股票的薪酬和福利通常在收益实现（股票）或行权（股票期权）时产生纳税义务。

几年前，有关“超额”薪酬的规定已开始生效，并将“获利颇丰的投资”（附带权益安排）纳入了项目1的征税范围。原则上，从一个利润丰厚的投资中取得的收入，包括收入和资本利得，将被认为是“其他业务产生的收入”，并因此落入项目1的框架内。在某些情况下，这些收入也可能会在项目2下征税（较低税率）。

用于主要居所融资、改造或维修的按揭利息可从项目1的收入中扣除。要确定扣除的净额，也需要考虑核定收入。通常，金额为不动产价值的0.75%。当不动产金额超过1,050,000欧元时，利率将提高，超过1,050,000欧元部分的利率为2.35%。对于2013年1月1日后达成的按揭贷款，只有在其贷款期限低于30年的情况下，利息才会被允许抵扣。从2014年1月1日起，针对贷款利息扣除的最高有效税率将在未来28年的时间内，每个日历年下调0.5%。也就是说，在2016年支付的按揭利息，可以按照50.5%（到2041年将达到38%）的（最高）税率予以扣除。

所得税退税

符合资格的纳税人可以享受“所得税退税”。除通常的退税外，根据纳税人的个人情况，也有其他各种退税项目（例如：单亲父母返还）。

项目2

范围

项目2包括了从某项实质利益获得的收入。

税率

项目2的税率统一为25%。

收入确认

如果一个荷兰居民持有一家公司5%或以上的股份或一种股份类型，或者拥有收购一家公司5%的权益，该居民即拥有“实质利益”。从该实质利益中获得的收入即纳入项目2。这些收益包括股息以及买卖股票或权益的利得。非居民仅在其拥有一家荷兰公司的实质利益时，才适用项目2。

项目3

范围

项目3适用于来自储蓄和投资的收入。

税率

项目3的税率统一为30%。

收入确认

一般来说来自储蓄和投资的收入并不应税。然而，每年1月1日的净资产（资产减去负债）价值被视为会产生固定的每年4%的投资利润率。项目3会对该固定回报征税。从2017年1月1日起，随着新立法的制定，投资固定回报率也可能发生变化。根据提议的新立法，投资固定回报率将根据净资产额的不同，实施不同的回报率（2.9%、4.7%和5.5%）。

对于荷兰居民，部分税基是免税的(2016: EUR 24,437)，并且也可以享受一些抵扣。非居民仅需就少量类型的荷兰资产纳税，包括未作为主要住所的不动产，以及与股份及就业无关的收益。

收入（欧元）	税率（%）	社会保险（%）	总计（%）
0 - 19,922	8.4	28.15	36.55
19,922 - 33,715	12.25	28.15	40.40
33,715 - 66,421	40.4	无	40.40
> 66,421	52	无	52

Boxes

In the Netherlands, worldwide income is divided into three different types of taxable income, and each type of income is taxed separately under its own schedule, referred to as a 'box'. Each box has its own tax rate(s). An individual's taxable income is based on the aggregate income in these three boxes:

Box 1

Scope

Box 1 refers to taxable income from work and home ownership. It includes entrepreneurial and employment income and home ownership of a principal residence (deemed income).

Rates

Box 1 has a progressive rate.

Income determination

Regarding box 1, we will only discuss income from employment and home ownership, as these are most relevant for employees of foreign companies doing business in the Netherlands.

If an employee is on a Dutch payroll, wage tax will be withheld from its salary. The amount withheld and paid by the employer is applied as a prepayment of income taxes for the employee. Within an employment relationship, all benefits in kind are, in principle, considered taxable income. Such benefits include accommodation allowances, private use of the company car, employee stock options, home-leave allowances, and pre- and post-assignment bonuses. Employer-paid reimbursement of relocation costs relating to the acceptance of new employment is not taxable. The same applies for employer contributions towards approved pension schemes, as the future pension terms will be taxed. Income and benefits from equity based remuneration is generally taxable at the

moment the benefit vests (shares) or is exercised (stock options).

The rules regarding 'excessive' remuneration, which became effective several years ago, have brought 'lucrative investments' (carried interest arrangements) under taxation in box 1. The income from a lucrative investment, both income and capital gains, will, in principle, be considered 'income arising from other activities' and, as such, be taxable in box 1. Under certain circumstances the income may be taxed in box 2 (lower tax rate).

Mortgage interest payments in relation to the financing, renovation, or maintenance of the primary residence may be deducted from box 1 income. To determine the net amount of the deduction, deemed income of, generally, 0.75 per cent of the value of the property is taken into account. An increased rate applies when the value exceeds EUR 1,050,000, for which the rate is 2.35 per cent on the portion exceeding EUR 1,050,000. The interest paid on mortgage loans concluded as of 1 January 2013 can only be deducted if the full mortgage loan is paid off on a periodical basis within 30 years. Starting from 1 January 2014, the maximum effective tax rate against which the mortgage interest is deducted is lowered by 0.5 per cent per calendar year over a period of 28 years. This implies that in the year 2016 the mortgage interest paid can be deducted against a (maximum) tax rate of 50.5 per cent (38 per cent in 2041).

Levy rebates

Qualifying taxpayers are entitled to 'levy rebates'. In addition to the general levy rebate, several other levy rebates may be claimed, depending on the personal situation of the taxpayer (e.g. the single parent rebate).

Box 2

Scope

Box 2 refers to taxable income from a substantial interest.

Rates

Box 2 income is taxed at a flat rate of 25 per cent.

Income determination

A Dutch resident who holds at least five per cent of the shares or a class of shares of a company, or who holds rights to acquire a five per cent interest in a company, has a 'substantial interest'. The benefits derived from this substantial interest are taxable in box 2. These benefits include dividends and the gain on the sale of one or more of the shares or rights. Taxation in box 2 will apply to a non-resident only if he holds a substantial interest in a Dutch-based company.

Box 3

Scope

Box 3 applies to (deemed) taxable income from savings and investment.

Rates

Box 3 income is taxed at a flat rate of 30 per cent.

Income determination

Income from savings and investments is, as such, not taxable. However, the net assets (assets minus debts) valued as at 1 January are deemed to generate a fixed return on investment of four per cent per year. This fixed return is taxed in box 3. All net assets that are not intended for daily use and that are not taxed in box 1 or box 2 classify for the box 3 taxable base. The fixed return on investment will probably change per 1 January 2017, due to new legislation. According to the proposed new legislation three different percentages (2.9 per cent, 4.7 per cent and 5.5 per cent) will apply for the fixed return on investment, depending on the amount of the net assets. For Dutch residents, part of the taxable base is exempt (2016: EUR 24,437) and several specific deductions apply. Non-residents are subject to taxation only on the net value of a limited number of Dutch

Income (EUR)	Tax rate (%)	Social security (%)	Total (%)
0 - 19,922	8.4	28.15	36.55
19,922 - 33,715	12.25	28.15	40.40
33,715 - 66,421	40.4	none	40.40
> 66,421	52	none	52

境外税减免

居民和大多数被部分视为非居民的纳税人可以有权享受税收条约或者单方减免规定带来的税收减免。

社会保障

荷兰拥有广泛的强制性社会保障体系，用人单位和员工均须缴纳一定的社会保障费用。由于荷兰社保缴费设定上限，荷兰社保体系较其他欧洲社保体系所交费用相对较低。荷兰社保体系可以划分为下列几种：

- 国民保险税：根据国民保险税条例规定，员工收入的最高金额33,715欧元应承担保险税费。目前，员工每年应缴的保险税费上限为9,490欧元，从该数额中可以扣除一些退税。员工缴纳的国民保险缴款不得从应纳税所得额中扣除。国民保险缴款和所得税均被作为一个总额纳入第一所得税级和第二所得税级中。
- 员工保险：该保险由用人单位支付，包括失业险和伤残福利金，根据行业情况和企业规模大小不同，年度最高缴款额度为6,185欧元左右。
- 健康保险：无论国际健康保险是否可用，员工应与荷兰健康保险公司单独签订一份健康保险。此外，用人单位也必须为员工支付承担一部分健康保险费用。该保险的缴款上限为3,561欧元。

额外地域成本及30%豁免

如果一些与雇员从境外雇佣/指派至荷兰相关的实际费用可以被证明是真实支付的，境外雇主可以免税报销。如果该员工没有被指派至荷兰，这些费用就不需支付，故被包括在额外地域成本范围内。符合额外地域成本的费用包括，双住所、语言课程、居留证和探亲假。除了30%豁免制度下的税基减免，雇主还可以免税报销员工子女在国际学校上学的学校费用。

如果满足某些条件，在荷兰工作的外籍员工可给予员工劳工收入30%的豁免优惠。根据该项制度，在职员工可获得的免税补偿可为其收入的30%。30%的免税补偿是为了覆盖所有的额外地域费用。如果使用了30%豁免的优惠，实际需支付的额外地域费用无法在30%豁免的基础上再进行免税补偿。如果实际地域费用超过了其员工的劳工收入30%，员工可选择不适用这豁免制度。那么实际地域费用可以免税补偿。

若需要获得30%豁免，需要符合以下几个条件：

- 外籍员工应当具有荷兰劳动市场不具备或者缺少的某些专业知识。这将基于工资标准判断：年度劳工工资总额不低于36,889欧元（即如果包括30%的免税补贴，为52,698欧元）。另一较低的金额为28,041欧元（即如果包括30%的免税补贴，为40,508欧元），这适用于拥有大学学位且年龄小于30岁的个人。
- 在接受荷兰职位之前，员工必须在24个月内超过2/3的时间居住在荷兰边境150公里的半径范围外。
- 必须在开始荷兰工作之后的4个月内提交30%豁免的申请。如果超过此期限，该优惠，如果被批准，只能在提交申请当月的次月生效。30%豁免的优惠也仅能应用于属于荷兰工资薪金税所管辖的员工。

如果不再符合以上条件或者已适用了满8年30%豁免制度，30%豁免将终止。此外，若在某工资薪金周期内荷兰就业终止，30%豁免也会在下一个周期结束时失效。30%豁免也不再能适用于离职后的收入。因此，原则上，离开荷兰以后变为应税收入的奖金及股权收入不再适用30%豁免。

30%豁免举例

雇主向某一外籍人士支付75,000欧元，该外籍人士在给定年份支付10,000欧元的额外地域成本。

	使用30%豁免	未使用30%豁免
雇主支付	€ 75,000	€ 75,000
减：额外地域成本	€ 22,500 (收入的30%)	€ 10,000 (实际成本)
应纳税所得	€ 52,500	€ 65,000
减：所得税	€ 10,951	€ 16,001
减：国家保险税	€ 9,490	€ 9,490
加：退税	€ 3,035	€ 1,932
净收入	€ 57,594	€ 51,441
有效税率	23%	31%

assets, including Dutch real estate not used as the primary residence, and profits rights unrelated to shares or an employment.

Foreign tax relief

Residents and most partial non-residents are entitled to relief from double taxation under tax treaties or under unilateral relief provisions.

Social security

The Netherlands has an extensive compulsory social security system, to which both the employer and the employee must contribute. As the social security contributions are capped, the Dutch social security system is relatively inexpensive in comparison to other European social security systems. The system can be classified as follows:

- **National insurance tax:** under the national insurance tax regulations, contributions are levied on an employer income up to a maximum of EUR 33,715. At present, the contributions are capped at EUR 9,490 per annum. From this amount several levy rebates may be deducted. National insurance contributions paid by an employee are not deductible from taxable income. National insurance contributions and income taxes are included as a combined amount in the first and second income tax brackets.
- **Employee's insurance:** this is paid by the employer. It includes unemployment and disability benefits. The maximum annual contribution amounts to approximately EUR 6,185 depending on the industry and size of the company.
- **Health insurance:** the employee should individually conclude a health insurance policy with a Dutch health insurance company irrespective of whether international health insurance is available. In addition, the employer is required to make a contribution as well. This contribution is capped at EUR 3,561.

Extra-territorial costs and the 30 per cent ruling

The actual costs relating to employees who are hired/assigned from abroad to the Netherlands incurred by a foreign employee may be reimbursed tax free provided that these expenses can be proven. These extra-territorial costs basically include all costs that the employee would not have incurred had he or she not been assigned to the Netherlands. Costs that qualify as extra-territorial costs include, among others, costs related to double housing, language courses, residence permits, and home leave. Apart from the base of the 30 per cent ruling the employer can reimburse the school fees for an international school for the kids of employees tax free in full.

If certain conditions are met, a foreign employee working in the Netherlands may be granted a 30 per cent ruling. Under this ruling, a tax free reimbursement amounting to 30 per cent of the income from active employment can be paid to the employee. The 30 per cent reimbursement is intended to cover all extra-territorial costs. If the 30 per cent ruling is applied, the actual extra-territorial costs may not be reimbursed tax free in addition to the 30 per cent reimbursement. If the actual extra-territorial costs are higher than the 30 per cent reimbursement, the higher costs can be reimbursed tax free.

There are several requirements to qualify for the 30 per cent ruling:

- The foreign employee should have specific expertise that is not available, or is scarce in the Dutch labour market. This is based upon a salary norm: the general gross salary has to amount to a minimum of EUR 36,889 (i.e. EUR 52,698 including tax free reimbursement of 30 per cent). A lower norm amounting to EUR 28,041 (i.e. EUR 40,058 including tax free reimbursement of 30 per cent) applies to individuals with a university degree who are younger than 30.
- The employee must have lived outside a 150 kilometre radius of the Dutch border during more than 2/3 of a 24-month period before taking up Dutch employment in order to qualify for the 30 per cent ruling.
- An application for the 30 per cent ruling must be filed within four months of starting the Dutch employment. If this period is exceeded, the ruling, if granted, will only apply as of the month following the month in which the application was filed. The 30 per cent ruling may only be applied if the employee is included in a Dutch wage tax administration.

The 30 per cent ruling will end when the conditions are no longer met or ultimately eight years from the moment the 30 per cent ruling became applicable. Furthermore, the 30 per cent ruling lapses at the end of the next wage tax period following the wage tax period in which

Example of the 30 per cent ruling

Employer pays EUR 75,000 to an expatriate who made extra-territorial costs of EUR 10,000 in a given year.

	With 30% ruling	Without 30% ruling
Paid by employer	€ 75,000	€ 75,000
Less: extra-territorial costs	€ 22,500 (30% of remuneration)	€ 10,000 (actual costs)
Wage for income tax	€ 52,500	€ 65,000
Less: Income tax	€ 10,951	€ 16,001
Less: National insurance tax	€ 9,490	€ 9,490
Plus: Levy rebates	€ 3,035	€ 1,932
Net income	€ 57,594	€ 51,441
Effective tax rate	23%	31%

以上所列条件之一是在接受荷兰职位之前，员工必须在24个月内超过2/3的时间居住在荷兰边境150公里的半径范围外，从而满足30%豁免制度。该“150公里半径”条件这一要求目前尚在讨论中。关于此要求的数例案件于2012年期间开审。之前由荷兰最高法院移交给欧洲法院的一个案件现在又转会荷兰最高法院进行（最终）裁决。

普华永道与荷兰税务机关缔结了特别协定。基于此协定，普华永道可以代表荷兰税务机关评估并给予外籍人士30%豁免。这将使得申请周期从3-4个月减少至2-3个星期。

其他税种

房地产转让税

收购荷兰不动产的经济或法律所有权需要按照其市场价值的6%缴纳转让税。部分免税情形（例如兼并、拆分、重组）可适用。目前家用住宅的房地产转让税是百分之二。

如果某一企业被视为“房地产实体”，收购该实体的股份也可能需要缴纳转让税。在收购股份之时或者上一年度，如果该企业拥有的房地产为其资产50%以上，并且至少30%的房地产为荷兰的不动产，即会被视为是“房地产实体”

股息预提税

来自荷兰公司的股息所得一般须缴纳15%的荷兰股息预提税。一般情况，在具备业务实质的架构下，这不适用于荷兰的合作社。荷兰的合作社是一种在国际控股和财务活动中被广泛使用的企业类型。荷兰个人或公司收到股息所缴纳的股息预提税可以在个人所得税中抵扣，但如果使用了参股豁免，则股息预提税不能入账。

由于欧盟的母子公司法令，支付给其他欧盟国家的企业实体的股息通常免缴预提税。此外，股息预提税也往往会在税收条约中消除或降低。

对利息和特许权使用费没有预扣税

荷兰对利息和特许权使用费没有预扣税。

车辆税和地区税

除了上述提及的税种，荷兰税务体系中也包括了其他的一些税种。其中重要的有：

- 在荷兰拥有/使用车辆的个人需要缴纳的道路税。
- 针对不动产的所有权和/或使用征收的市政税。
- 根据继承和赠与的市场公允价值征收的遗产税和赠与税。



the Dutch employment was terminated. The 30 per cent ruling can no longer be applied on post-departure income. Hence, the 30 per cent ruling can, in principle, no longer be applied on bonuses and equity income that becomes taxable after having left the Netherlands in most situations.

One of the conditions listed above is that the employee should have lived outside a 150 kilometre radius of the Dutch border during more than 2/3 of a 24-month period before taking up Dutch employment in order to qualify for the 30 per cent ruling. This '150 kilometer radius' condition is currently under discussion. Several court cases regarding this condition started during the year 2012. One case that was referred to the European Court of Justice by the Dutch Supreme Court is now back at the Dutch Supreme court for its (final) decision.

PwC has a special agreement with the Dutch Tax Authorities, based on which PwC can assess and grant expatriates the beneficiary 30 per cent ruling on behalf of the Dutch Tax Authorities. This reduces the application period from 3-4 months to 2-3 weeks.

Other taxes

Transfer tax

Acquisition of economic or legal ownership of immovable property in the Netherlands is subject to a six per cent transfer tax on market value. Some exemptions are available, e.g. for mergers, split ups, reorganisations. The real estate transfer tax on homes is two per cent.

The acquisition of shares in an entity that owns real estate may also be subject to transfer tax if that entity is characterised as a 'real estate entity'. The threshold for qualifying as a real estate entity is met if at the time of acquisition of the shares or in the preceding year more than 50 per cent of the assets of the entity consist of or has consisted of real estate and at least 30 per cent consist of Dutch immovable property.

Dividend withholding tax

Dividends from Dutch corporations are generally subject to a fifteen per cent Dutch dividend withholding tax. In general, in a business-driven structure this does not apply to a Dutch cooperative, a widely used vehicle for international holding and financing activities. Dividend withholding tax on dividend received by Dutch individuals or corporate entities is

creditable against the personal income tax and the corporate income tax. However, if the participation exemption applies the dividend withholding tax can not be credited.

Dividends paid to corporate entities in other EU countries are often exempt from dividend tax due to the EU Parent/Subsidiary Directive. Moreover, dividend tax is often eliminated or lowered by one of the many bilateral tax treaties.

No withholding tax on interest and royalties

There is no Dutch withholding tax on royalties and interest.

Car taxes and regional taxes

Apart from the taxes already mentioned, some other taxes complete the Dutch tax system. The most important are:

- An individual who owns/uses a car in the Netherlands may become liable to Dutch road tax.
- A municipal tax applies to the ownership and/or use of immovable property.
- Inheritance and gift tax is imposed on the fair market value of the gift or inheritance.



税收优惠

荷兰是一个对研发工作和投资企业非常具有吸引力的国家。荷兰税务制度的特点之一就是具备刺激创新业务活动的一些税收优惠。

研发活动激励

除创新激励外（参见第38页“创新激励”），荷兰税务制度通过减少参与科技型新产品研发过程的员工的工资税激励研发活动。

研发费用

公司可用通过利用降低工资税和国民保险缴费的制度，即《促进研究开发条例》（简称WBSO），来降低研发活动费用。该《条例》能够减免研发的工资成本和其他与研发相关的成本和费用。当雇员按照正常水平计提工资薪金税后，补贴会计入雇主账上。截至2016年，工资薪金税和社会保障投入的减免金额为研发工资支出350,000欧元以下部分的32%（第1分项）以及多余研发成本的16%。退税总额将限制在工资税的总额。

为了获得研发激励项目的补贴，纳税人必须向RVO.nl，经济事务部下的一个部门，提交电子/在线申请。纳税人随后将获得一份研发认证。这一补贴的预算是固定的，所以补贴金额取决于预算情况。需要注意的是，根据特定的条件，自行开发和使用的软件在研发激励的范围之内。

从2012年1月1日到2015年12月31日这段期间，额外的研发津贴鼓励企业投资于研发工作。除了用于缴纳工资税的研发工资成本的研发设施外，与纳税人从事的研发活动直接相关的成本（工资成本除外）和费用，所减免的税费最高达60%（2014年60%、2013年54%、2012年40%）。企业100万欧元的费用在5年分配计算，每年平均20%。要获得这一额外免税，纳税人需要向荷兰企业局提交一份电子/网上申请文件，和一份研发申报文件。2016年1月1日，研发津贴被纳入《促进研究开发条例》中。

投资激励

某些商业资产中的投资可获得在计算税基时获得额外扣除的优惠。不是所有的商业资产都能有此优惠，有一些被明确排除在外。

节能和环境改善资产

如果在某一节能资产中的投资额超过2,500欧元，并且该资产符合2016能源清单（Energy List）的要求，该投资即可以获得额外抵扣（该优惠简称为EIA）。EIA可以达到符合条件的投资额的58%。另外如果投资额超过2,500欧元并且该资

产符合“2016环保清单”（Environment List），也有一项针对环境改善资产的类似税收优惠（该优惠简称为MIA）。MIA为符合条件的投资额的36%、27%或13.5%

（取决于其资格）。纳税人必须在三个月内向RVO.nl. 内报告符合条件的投资。一项投资可以按阶段进行上报，但是最低上报金额为2,500欧元。可以使用电子申请表格申请。无论是EIA和MIA，都设置了优惠上限。

可选折旧

对于有益于荷兰环境保护的符合条件的资产投资，可以选择折旧方法。如果满足一定条件，可以选择对最高不超过投资成本75%的部分应用加速（或者减速）折旧。其他25%的成本根据良好的商业实践进行折旧。

加速折旧也可用于某些特定的投资，例如在2009、2010、2011年或者在2013年7月1日至2013年12月31日间新创企业投资或新的资产投资。但也需要满足一些条件。



Tax incentives

The Netherlands is a very attractive place for performing research and development R&D work and for investment. The Dutch tax system features several tax incentives to stimulate innovation and business activities.

Research and development incentives

Apart from the innovation box (see 'Innovation box regime' on page 39), the Dutch tax system stimulates R&D activities by providing for a reduction of wage tax due on the wages of employees engaged in R&D of technologically new products.

R&D costs

A company can reduce the costs of its R&D activities by making use of the scheme for reducing the payroll tax and national insurance contributions to be remitted (WBSO). The WBSO rebate for R&D covers salary costs and other costs and expenses related to R&D. The subsidy accrues to the employer when the employee is credited for the normal amount of wage tax. For the year 2016, the reduction of the payroll tax and social security contributions amounts to 32 per cent of the first EUR 350,000 in R&D costs (first bracket) and sixteen per cent of the excess R&D costs. The rebate is limited at the total amount of wage tax due.

To obtain the relief under the R&D incentive programme, taxpayers must file an electronic/online application with RVO.nl, a department of the Ministry of Economic Affairs. The taxpayer will receive an R&D declaration. The budget for this subsidy is fixed, so the amount of the subsidy is dependent on budget availability. Note that, subject to certain conditions, self-developed and utilised software falls within the scope of the R&D incentive.

Between 1 January 2012 and 31 December 2015 the additional Research and Development Allowance (R&D allowance) encouraged businesses to invest in their research and development work. In addition to R&D facilities for R&D wage costs in the wage tax, the R&D-deduction amounted to 60 per cent (60 per cent in 2014, 54 per cent in 2013, 40 per cent in 2012) of the costs (other than wage costs) and expenses directly related to R&D activities performed by the taxpayer. An expense of EUR 1 million was taken into account over a period of five years, 20 per cent each year. To receive this additional deduction, taxpayers needed to file an electronic/online application with the Netherlands Enterprise Agency together with the application for the R&D declaration. As of 1 January 2016, the R&D allowance is integrated in the WBSO.

Investment incentives

Investments in certain business assets may qualify for an additional deduction for tax base calculating purposes. Not all business assets are eligible, some are explicitly excluded.

Energy-efficient and environment-improving assets

An investment in a new energy-efficient asset may qualify for an additional deduction (EIA) if the amount exceeds EUR 2,500 and the asset satisfies the requirements on the Energy List 2016. The EIA amounts to 58 per cent of the

qualifying investments. A similar tax incentive is available for investments in new environment-improving assets. Such an investment may qualify for an additional deduction (MIA) if the amount exceeds EUR 2,500 and the asset satisfies the requirements on the Environment List 2016. The MIA is set at 36, 27 and 13.5 per cent (dependent upon eligibility) of the amount of the qualifying investments. The taxpayer must report the qualifying investment within three months to RVO.nl. An investment can be reported in phases, but the minimum amount for notification is EUR 2,500. An electronic application form is available for this purpose. Both for EIA and MIA, limitations to the maximum amount of benefit apply.

Arbitrary depreciation

Arbitrary depreciation is available to investments in business assets that are in the interest of the protection of the Dutch environment and that meet certain requirements. If the conditions are satisfied, accelerated (or decelerated) depreciation up to 75 per cent of the investment costs is possible. The other 25 per cent of the costs are depreciated in accordance with sound business practice.

Accelerated depreciation is also available for certain designated investments, such as investments by starting entrepreneurs and certain investments made in new business assets in 2009, 2010 or 2011 and between 1 July 2013 and 31 December 2013. Certain conditions apply.



人力资源及劳动法

人力资源

几乎任何企业最重要的长期资产都是它的人才。正如前面提到的，荷兰具有国际闻名的高素质劳动力市场。此外，荷兰员工有很好的适应性，并有很好的职业道德。

荷兰工会通常比较温和，倾向于在协商一致的前提下运作。工会会员通常不多，当确实发生劳资纠纷时，通常都能迅速和有效地解决。雇主和雇员可以通过联合产业劳动局（Joint Industrial Labour Council）、社会和经济理事会（Social and Economic Council）、荷兰劳工委员会（Dutch works councils）和欧洲劳工委员会（European works councils），以各种方式合作。这种合作也有助于稳定的劳动关系。因此，工资成本的增长一直保持在温和水平，而生产力水平仍然很高。在荷兰，在高素质人才就业协议中包括奖金方案已成为普遍的做法。在特定行业奖金依据特定的法定要求而定。这些方案的措辞是极其重要的，因为正确的设计可以有税收优势，可以节省在终止雇佣时雇主的意外成本。此外，提供福利（而不是支付更高的薪水）可以同时为雇主和雇员带来税收优势。



虽然工资成本适中，但也需要注意，如社会保障和退休金等的社会福利投入是强制性的。他们由雇主和雇员共同承担。最近，许多荷兰的雇主已开始采用更灵活的方式雇用员工。总的来说，这些员工

即会因此成为自我雇佣人员。

在这方面，可采用临时的和具备灵活性的合同，并可能会改变雇主的社会保障和养老金义务。

此外，这些合同也有助于更方便地终止雇佣。然而，用人单位应注意，荷兰税务机关不会将与独立

经营的个人建立的劳动关系，视作雇佣关系。有关就税收和社会保障的目的，从荷兰税务机关获得合同人资格的澄清的相关规定，比如，声明独立合同人资格（雇佣关系声明（VAR））的规定，拟在2016年予以废除。但是，通过向荷兰税务机关报批与独立经营的个人签订的合同，或使用标准化的预批准合同，以确保劳动关系，仍现行有效。

劳动法的要求

荷兰法律为员工提供了一些保护措施，使得雇主需要承担一定责任和潜在风险。这些措施包括：

- 要求每家超过50名员工的公司建立一个员工委员会。成员由雇员选择。员工委员会旨在促进管理层与员工之间的沟通，并且在法律上，有权提出



建议或审批董事会的某些决定。重要的是，众所周知的一点是荷兰的员工委员会善于合作；

- 应当提供安全的工作场所、安全的出入口和安全的工作系统，并需要履行相关责任，例如就健康和安全问题向员工或其代表咨询，以及为员工提供健康和信息安全信息；
- 不得在肤色、国籍、种族、年龄、性别（包括性骚扰）、婚姻状况、宗教或种族信仰、性取向、残疾、以及兼职还是固定期限雇佣等方面歧视员工，包括求职者；
- 一个企业的营业活动可能会属于用人单位组织和员工组织签订的行业集体劳动协议（CLA）的范围。在荷兰就业和社会事业部宣布强制试用的期间，行业内的所有企业均应使用此集体劳动协议；
- 向员工支付至少最低工资的义务。最低工资是一笔每月固定的费用，并会每年增加（自2016年1月1日起对于23岁及以上员工的最低标准为1,524.60欧元）；
- 与生育、收养及其他家庭情况相关的各种福利（其中包括最短为十六星期产假，其中一部分是带薪的，以及为处理家庭紧急情况而休假的权利）；

Human resources and employment law

Human resources

The most important long-term asset of almost any business is its qualified personnel. As mentioned before, the Netherlands is internationally renowned for its high-quality labour market. In addition, Dutch employees are flexible and have an excellent work ethic.

Trade unions in the Netherlands have a moderate demeanor in character and tend to operate on the premise of consensus. Union membership is generally low and where industrial disputes do occur, they are resolved quickly and pragmatically. Employers and employees cooperate in various ways through the Joint Industrial Labour Council, the Social and Economic Council, Dutch works councils and European works councils. This cooperation also contributes to stable labour relations. As a result, growth in wage costs has been kept to moderate levels, while productivity levels remain high.

It has become common practice in the Netherlands to include a bonus scheme in the employment agreement of highly qualified personnel. In certain sectors bonus schemes are subject to specific statutory requirements. The wording of these schemes is of utmost importance, as the right design can have tax advantages and may save the employer unexpected costs when the employment is terminated. In addition, providing benefits (rather than paying a higher salary) can have tax advantages for both the employer and the employee.

While wage costs are moderate, it is important to notice that premiums for

benefits such as social security and pensions are compulsory. They are paid by both the employer and the employee.

Recently, many Dutch employers have been hiring people on a flexible basis, such that in principle they qualify as self-employed. In this regard temporary and flexible contracts are possible and may alter the social security and pension obligations for employers. In addition, these contracts prove helpful for easier termination of the employment. However, the employer should take care that the Dutch Tax Authorities cannot consider the relationship with the self-employed person as an employment. The regulations under which it was possible for tax and social security purposes to obtain clarification from the Dutch Tax Authorities about the contractor's status, i.e. de Declaration of Independent Contractor status ('Verklaring Arbeidsrelatie / VAR'), is planned to be abolished in the course of 2016. However, it remains possible to retain security about the labour relationship by submitting the contract with the self-employed person to the Tax Authorities for approval, or by using a standardised pre-approved contract.

Employment law requirements

Dutch law grants employees a range of protections that create obligations and potential risks for employers. These include:

- The requirement to establish a works council for every company with 50 employees or more. The employees elect the members. The works council

facilitates the communication between management and staff and has a legal right to advise on, or approve, certain decisions of the company.

- A general duty to provide a safe place of work, safe access and safe work systems, supported by related obligations such as consulting with employees or their representatives on health and safety issues and providing staff with certain health and safety information.
- An obligation not to discriminate against employees, including job applicants, on a range of grounds, including race, colour, nationality, ethnic origin, age, gender (this includes sexual harassment), marital status, religion or religious belief, sexual orientation, disability and part-time or fixed-term status.
- It is possible that the activities of an enterprise fall within the scope of an industry collective labour agreement (CLA) concluded by employers' and employees' organisations. Such CLA will have to be applied by all enterprises in the branch during periods that the CLA will have been declared mandatory applicable by the Ministry of employment and social affairs.
- An obligation to pay employees at least the minimum wage, which is a fixed monthly rate and is increased annually (as of 1 January 2016 EUR 1,524.60 for those aged 23 and over).
- Various benefits for the employee in connection with childbirth, adoption and other family situations (including the right to at least sixteen weeks of pregnancy and maternity leave, and a right to time off to deal with personal emergencies).



- 在未获同意的情况下，不得让员工的工作时间超过每天十二小时以及每周60小时（对于工作时间也有其他的额外限制，包括每日和每周的休息时间，以及与青年员工和夜班员工有关的特定限制）全职工作时间一般不超过每周40小时；
- 需要给予每个员工带薪休假，天数至少为每周平均工作天数的四倍；
- 一个要求，观察对雇主的自由的限制来处理获得有关其雇员和求职者的个人资料，包括将有关资料提供给第三方（这些限制对有关“敏感的”个人资料更为严格而且这些数据可能会在欧盟以外转移到与隐私保护程度较低的国家）；
- 可以与一位员工签订临时雇佣合约的数量限制。连续签订三次临时劳动合同后，第四次签订的雇佣合同将自动视为长期劳动合同。连续签订的两个临时合同的总合同时间不得超过两年。超过这段时间后，所签订的劳动合同也将视为长期劳动合同。如果两个临时合同的签订时间间隔为至少半年，则可再次连续签订三次临时劳动合同。
- 保护雇员在雇佣合约终止时的各种权利。有时，这可能让人很难解雇员工。有一个最短通知权利从一个月（受雇不少于五年的员工）到长达四个月（受雇超过十五年的员工）不等。
- 如员工在用人单位工作满2年的，合同期满后，用人单位终止劳动合同或不延长劳动合同期限的，员工有权获得法定的遣散费，即所谓的“过渡津贴”。过渡津贴公式规定为，首个十年期服务的每个服务年计为总月薪的1/3，其后每服务年计为总月薪的1/2。到2020年，在超过50岁之后的服务年以及服务超过10年以上的情况下，可获得1个月月薪奖励，取代1/2月薪。此过渡津贴的总上限为75,000欧元，如果1年年薪超过75,000欧元，则上限为1年年薪。

对雇主而言，和每个员工签署一份内容全面的雇佣合同是有利的。合同可以包括与雇佣有关的所有条款和条件，覆盖上述提及的权利，并且也可以通过让员工承担一定的义务，来保护雇主的商业利益（例如，对于商业秘密的保密义务或雇佣关系结束后对于一些竞争活动的限制）。



- A requirement not to allow a worker to work beyond twelve hours per day and 60 hours per week without express consent (there are additional limits on working time, including daily and weekly time off and specific limits related to young workers and night workers). A full-time work week normally contains not more than 40 hours per week.
- A duty to give each employee paid holiday leave at a minimum of four times the average number of days worked per week.
- An employer is limited in its freedom to process personal data obtained about its employees and job applicants, including transferring such data to third parties (these limitations are more stringent in relation to personal data which is 'sensitive' and where the data may be transferred outside the EU to countries with low levels of privacy protection).
- The limitation of the number of temporary employment contracts that can be offered to an employee. After three consecutive temporary employment contracts, the fourth employment contract automatically

becomes a permanent one. The total duration of two or more consecutive temporary employment contracts may not exceed two years. After that time the employment contract will also be deemed a permanent contract. If an interval of at least six months has occurred between two temporary employment contracts, a new 'chain' of three fixed term contracts may be concluded.

- Various rights that protect employees in the event of termination of employment. At times, this may make it difficult to dismiss employees. There is a minimum notice entitlement varying from one month (for workers employed less than five years) up to four months (for workers employed more than fifteen years). Under certain circumstances deviation of the notice period is possible.
- If the employer terminates or does not extend an employment contract after its fixed term, the employee is entitled to a statutory severance payment, the so-called 'transition allowance' if the employee has worked for the employer for at least two years. The calculation

formula for the transition allowance, stipulates that an amount equal to 1/3 of the gross monthly salary per service year for the first ten years of service and an amount equal to 1/2 of the gross monthly salary for further service years, is due. Up to the year 2020, years of service after the age of 50 and situations of more than ten years of service are rewarded with one gross monthly salary instead of the 1/2 month salary. The transition allowance is capped at EUR 75,000 gross, or one gross annual salary if this exceeds the amount of EUR 75,000.

It is advised for an employer to have a comprehensive employment contract in place, to be used for each employee. This can include all the terms and conditions of employment and in addition protect the employer's business interests by imposing obligations on the employee (e.g. about confidentiality of business secrets or restrictions of certain competitive activities after the employment ends).



入境事务

对于希望在荷兰工作和居住的外国公民，必须办理一些入境手续。在过去的几年里，对于满足一定条件的跨国公司的高技术人才，荷兰已经引进了更为宽松的准入政策。

欧洲经济体国家公民

欧洲经济体国家的公民无需办理入境手续。如果该公民的逗留时间超过4个月，她/他需要在所居住城市市政当局注册（参见“非欧洲经济体国家”的“市政注册”）。

非欧洲经济体国家

根据荷兰的境外雇佣法，对于非欧洲经济体国家（包括克罗地亚）公民，其雇主必须持有工作许可证，方能在荷兰就业。



如果停留时间少于3个月，非欧洲经济体国家的公民需要具备申根签证（商务或旅游目的）方能进入荷兰。申根签证不允许非欧洲经济体国家的公民在荷兰工作。

若计划停留时间超过三个月（但在六个月内），需具备居留证，方能合法停留在荷兰。除此之外，对于大部分国家的公民（除了来自美国、加拿大、澳大利亚、韩国、梵蒂冈、新西兰、摩纳哥和日本的公民），在进入荷兰前也需要有长期入境签证（MVV）。如果外国公民的公司已注册为认可的赞助商，且该外国人士拥有其他申根国家签发的有效居留许可证，则该人士不需要长期入境签证（MVV）。此项豁免适用于后述高技术移民程序。允许日本国民，在未获得工作许可证的情况下，在荷兰工作，但是如果预计居留时间超过90天（180天之内），则需要居留许可证。

具体适用何种移民程序，要看具体事实和情况。工作许可程序和高技术移民程序是最常见的。

工作许可程序

有各种类型的荷兰工作许可（例如公司内部转岗和培训生）。可申请工作许可的类型取决于具体事实和情况。对于一些非欧洲经济体公民，若其计划在荷兰工作和居留至少三个月，可以提交一份工作和居留许可的组合许可申请（GVVA程序）。该程序并不总是适用，存在一些例外。如果GVVA程序不适用，除工作许可申请外，可以再另行申请一份单独的MVV签证和居留许可。

对于分派到属于同一集团内的荷兰企业的非欧洲经济体国家公民，可以适用关键人员公司内部转岗工作许可证。集团的全球营业额必须至少为5,000万。此外，员工必须拥有学士学位，是管理人员或占据关键职位，并且月薪总额不少于4,579.20欧元（包括节假日薪资，2016年数据）。

在一般情况下，工作许可（包括MVV和/或居留证）的申请周期是七到八个星期。

高技术移民程序

高技术移民的居留证允许非欧洲经济体国家公民在荷兰居住以及合法工作（无需单独的工作许可）。此程序通常适用于雇员在180天内停留时间超过90天的情况。及必须满足下列要求：

- 公司必须在荷兰移民和归化局（Dutch Immigration and Naturalisation Service）注册和认可。
- 员工必须拥有每月4,579.20欧元（包括节假日薪资，2016年数据）的市场水平的月薪，或者3,356.64欧元（包括节假日薪资，2016年数据）（如果员工年龄小于30岁）。

如果根据国籍，需要一份MVV签证，签证的申请和居留许可的申请可以在所谓的TEV程序下同时进行。该居留许可（无论是否包括MVV签证）的申请周期是两到四个星期。

请注意，这一类员工可能适用30%豁免（参见第50页上的“个人所得税”）。

市政注册

若在荷兰的停留时间不超过四个月，可自愿选择是否在市政人口数据库登记，但如果出于税收和工资的目的，需要获得一个荷兰市民服务码，则必须进行登记。此外，如果停留时间在六个月内超过四个月，也必须在市政人口数据库登记。

Immigration

Immigration procedure(s) must be started for foreign nationals who want to work and stay in the Netherlands. Over the past few years the Netherlands has introduced a less restrictive admittance policy for highly skilled workers of multinational companies who meet specific (salary) criteria.

EEA national

No immigration requirements are applicable to EEA nationals (excluding Croatian nationals, for whom a work permit is required in the first year of their employment). In case the stay of an EEA national exceeds four months he/she needs to register with the local municipality in the city of residence (see 'Registration municipality' under 'Non-EEA national').

Non-EEA national

According to the Dutch Foreign



Employment Act an employer needs to be in possession of a work permit for a non-EEA national (including Croatian nationals) who will perform work activities in the Netherlands.

For stays shorter than three months the non-EEA national may need a Schengen visa (for business or tourist purposes) to enter the Netherlands. A (business) Schengen visa does not allow the non-EEA national to work in the Netherlands.

In case the intended stay will exceed 90 days (within a period of 180 days) a residence permit is required to legally stay in the Netherlands. Besides that a long term entry visa (MVV) is required before entering the Netherlands for most nationals (except for nationals from the US, Canada, Australia, South Korea, Vatican City, New Zealand, Monaco and Japan). In case the company of the foreign national is registered as a recognised sponsor and the foreign national is in possession of a valid residence permit issued by another Schengen country, no long term entry visa (MVV) is required.

This exemption applies to the highly skilled migrant procedure see below.

Japanese nationals are allowed to work without a work permit in the Netherlands. However, a residence permit is required in case the intended stay will exceed 90 days (within a period of 180 days).

Which immigration procedure has to be initiated, depends on the specific facts and circumstances. The work permit procedure and the highly skilled migrant procedure are the most common.

Work permit procedure

There are various types of Dutch work permits (e.g. for intra-company transfers and trainees). It depends on the specific facts and circumstances which type of work permit can be applied for. For some non-EEA nationals a single application for a combined permit for work and stay (GVVA procedure) needs to be applied for in case they plan to work and stay in the Netherlands for at least three months. This procedure does not always apply; a number of exceptions exist. If the GVVA procedure does not apply, a separate MVV visa and residence permit should be applied for in addition to the work permit.

For a non-EEA national assigned to a Dutch entity within the same group the intra-company work permit procedure for key personnel might be applicable. The worldwide turnover of the group needs to be at least 50 million. Further, the employee must be in the possession of at least a bachelor's degree, have a management or key position and earn a gross monthly salary of at least EUR 4,579.20 (including holiday pay, figure 2016).

In general, the decision period for a work permit (including MVV and/or residence permit) is six to eight weeks.

Highly skilled migrant procedure

A residence permit for a highly skilled migrant allows a non-EEA national to reside and work legally in the Netherlands (without a separate work permit). This

procedure is, in general, applicable in case the employee stays longer than 90 days within a period of 180 days. The following requirements have to be met:

- The company must be registered as a recognised sponsor with the Dutch Immigration and Naturalisation Service ('IND').
- The employee should have a gross monthly market conform salary of EUR 4,579.20 (including holiday pay, figure 2016 or EUR 3.356.64 (including holiday pay, figure 2016) if the employee is younger than 30 years.

If a MVV visa is required on the basis of nationality, the visa and residence permit can be applied for simultaneously under the so-called TEV procedure. The decision period for this residence permit (including or excluding MVV visa) is two to four weeks.

Please note that a 30 per cent tax allowance for this category of employees might be applicable (see 'Personal income tax' on page 51).

Registration municipality

In case the stay in the Netherlands is less than four months, registration as a non-resident with the Municipal Population Database is voluntary with one of the eighteen designated offices, but required in order to obtain a Dutch citizen service number, needed for tax and payroll purposes.

Further, for a stay of at least four months within a period of six months, registration with the Municipal Population Database is required.

审计与会计

会计要求

公司需要保持足够充分的会计记录，以在任何时间确认公司的财务状况。包括民事和税收法规在内的各种法规，规定了记录应当保存的期限。作为一般规则，会计记录必须保存至少七年。

没有专门的法规规定了会计记录保存的地点。会计活动可以在任何国家进行（尽管在一些情况下，为符合税收居民的标准，会计活动应当在荷兰进行），但根据要求记录必须能够在合理的时间

内提供。企业可以决定不以欧元保留记录，而使用其自身的本位币。这同样适用于财务报表。原则上，所有在荷兰的居民企业必须编制年度财务报表，然后再由企业股东采用。接着，通常会再通过

在商会（Chamber of Commerce）中申报归档的形式发布财务报表。如果外国企业只是在荷兰设立了一个分公司，它通常只需要提交其母国的年度财务报表的副本。企业没有必要以荷兰语准备和提交年度报告。年度报告的编写可以使用英语、德语或法语。



年度报告

企业规模

对于所有企业来说，除其他一些因素外，准备并提交年度报告和进行审计的要求取决于企业的规模。公司依据四个标准被划分为“微型”、“小型”，“中型”或“大型”，这四个标准即依据历史成本计量的财政年度中的（合并）总资产，净营业额和平均雇员人数。下表中概括了上述标准。这些标准已根据新的荷兰法律在2015年修改，并将从2016年1月起的财政年度适用。

如果一家企业连续两年（或新企业成立的第一年）满足了某一规模的三个标准中的至少两个，它将被归类该类型的公司。

内容

对财务报表的主要要求是其编制必须符合公认会计准则并使得使用者能够对该实体的资产、负债和经营成果，以及，在财务报表能够允许的范围内，对其偿付能力和流动性，进行真实、公正和有根据的判断。

财务报表的编制可以根据荷兰会计准则或欧盟所采纳的国际财务报告准则。上市公司的合并财务报表必须遵循国际财务报告准则要求。在过去，荷兰会计准则委员会修订和更新了许多荷兰会计准则，将它们

调整至国际财务报告准则。

然而，荷兰会计准则和国际财务报告准则之间仍存在差异。例如国际财务报告准则中的员工福利标准从根本上不同于荷兰会计准则。



一般情况下，年度报告应包含以下文件：

- 公允反映财务状况、业绩和公司未来计划的董事会报告；
- 财务报表，包括：（一）资产负债表，（二）利润表，（三）现金流量表，及（四）资产负债表和利润表附注；
- 其它信息，包括审计报告。

审计报告必须包括以下几点：（一）财务报表的所有重大方面是否按照适用的会计原则编制，并且能够真实、公平地反映年度财务状况和经营成果；（二）董事会报告是否符合法律规定，并且不含有重大错误；及（三）是否已提供其他额外信息。由于审计员还需要在这些公司的审计意见中包含审计重要性、组织范围和核心审计事项，因此审计员的所谓00B（公共利益实体）报告将与2014财年相区别。

微型与小型公司可以不包括董事会报告，且没有审计要求。它们可以只向商会提交一份简明资产负债表，对于小型公司而言，其需要提供一份商会的解释性附注。尽管有一般性要求，微型公司或小公司也可以自主基于税务会计原则准备财务报表。

	微型公司	小型公司	中型公司	大型公司
净营业额 (百万欧元)	< 0.7	> 0.7 并且 < 12	> 12 并且 < 40	> 40
总资产 (百万欧元)	< 0.35	> 0.35 并且 < 6	> 6 并且 < 20	> 20
雇员人数	< 10	> 10 并且 < 50	> 50 并且 < 250	> 250

Accounting and audit

Accounting requirements

A company is required to maintain accounting records that are sufficiently adequate to determine the financial position of the company at any time. There are various regulations, including civil and tax regulations, stipulating the period for which the records should be retained. As a general rule, the records must be kept for a period of seven years.

With regard to the location of where the accounting records are kept, there are no special regulations. The accounting can be done in any country (although for tax residency purposes, in certain situations accounting should take place in the Netherlands), but the records must be made available within a reasonable time upon request. A company may decide not to keep records in euros, but to maintain its own functional currency. The same applies to the financial statements. In principle, all companies residing in the Netherlands must prepare annual financial statements, which are then adopted by the shareholders of the company. Subsequently, the financial statements are published, most often by filing them with the Chamber of Commerce. If a foreign company only has a branch in the Netherlands, it normally suffices to file a copy of the annual financial statements of its home country.

It is not necessary for a company to prepare and file the annual report in Dutch.

Preparation of the annual report in the English, German or French language is also allowed.

The annual report

Size of the company

For all companies, the requirements to prepare and file annual reports and the requirement for an audit are determined, inter alia, by the size of that company. Companies are classified as 'micro', 'small', 'medium-sized' or 'large' on the basis of three criteria, being (consolidated) total assets on historical cost basis, net turnover and the average number of employees during the financial year. The criteria are in the table below. These criteria have been amended in 2015 and are applicable for financial years starting on or after 1 January 2016, following new Dutch legislation.



A company will be classified as micro, small, medium-sized or large where it satisfies at least two out of the three criteria for that size for two consecutive years (or the first year for newly formed companies).

Content

The principal requirement for financial statements is that they must be prepared in accordance with generally accepted accounting principles (GAAP) and provide a true and fair view enabling a well-founded opinion of the entity's assets, liabilities and results and, as far as the financial statements permit, of its solvency and liquidity.

The financial statements can be prepared either under Dutch GAAP or IFRS as adopted by the EU. IFRS is required for the consolidated financial statements of listed companies. In the past the Dutch Accounting Standards Board amended and updated many of its Dutch Accounting



Standards to align them to IFRS. However, many differences remain between Dutch GAAP and IFRS. A standard in which IFRS fundamentally differs from Dutch GAAP is for example employee benefits.

In general, the annual report contains the following documents:

- A directors' report presenting a fair view of the financial position, results and future plans of the company.
- Financial statements comprising (I) a balance sheet, (II) a profit and loss account, (III) a cash flow statement, and (IV) notes to the balance sheet and profit and loss account.
- Other information, including the auditor's report.

The auditor's report must include the following points: (a) whether the financial statements have been prepared, in all material respects, in accordance with the applicable accounting principles and provide a true and fair view of the financial position and result for the year, (b) whether the directors' report meets the legal requirements and does not contain material inaccuracies; and (c) whether the other information has been provided. The auditor's report for so-called OOBs (Public Interest Entities) has changed since financial year 2014, as the auditor also needs to include information on materiality, group scoping and key audit matters in the opinion for these companies. Micro-sized and small companies do not have to include a directors' report and have no audit requirement. They may file an

	Micro-sized company	Small company	Medium-sized company	Large company
Net turnover (in EUR millions)	< 0.7	> 0.7 and < 12	> 12 and < 40	> 40
Total assets (in EUR millions)	< 0.35	> 0.35 and < 6	> 6 and < 20	> 20
Employees	< 10	> 10 and < 50	> 50 and < 250	> 250

因此，财务报表的权益及利润与企业纳税申报中的权益和利润是相同的。荷兰法律已经引入了这项措施，以减少小型企业的行政负担。

中等规模的公司必须经过审计，但可以允许仅提交简明利润表作为财务报表的组成部分，并可以免于提供资产负债表的一些附注。

合并报表

集团财务报表是影响荷兰的众多境外投资者的一个重要因素，特别是当一家荷兰公司被用作集团架构中的中间控股公司。通常的规则要求拥有子公司的企业必须编制合并财务报表，但也有重要的合并豁免。这些豁免意味着，在实践中，大多数中间控股公司无须编制合并报表(荷兰民法典第408条)，并且可以根据它们落入的小型公司的集团性质，将规模原则应用到其自己的公司财务报表中。然而，为了能够使用这项合并豁免，中间控股公司符合第408条中的所有条件是十分必要的。(也见下一段落)。

一般情况下，荷兰的小型公司可无须制作和提交合并财务报表。如果控股公司总体符合这项针对小型公司制定的财务报表标准，则该控股公司也无须制作和提交综合账目。此外，中间控股公司和集团公司，

在适用第408条规定的情况下，可无须制作合并财务报表，但前提是，除适用该规定外，该公司应将这些本应另行合并的财务信息，包括在其(终属)母公司的财务报表中，并且，这些财务报表应按照欧洲议会制定的2013/34欧盟指令的规定，欧洲理事会于2013年6月26日就年度财务报表、合并财务报表和特定公司的相关报告所做出的相关规定，欧洲议会和欧洲理事会制定的修订后2006/43 / EG指令的规定，和欧洲理事会通过的废除78/660/EEG指令和83/349/EEG指令的规定制作，并且应在许可的时间范围内，将这些财务报表递交荷兰商会。

时间表

下述时间表并不适用于上市公司。对于上市公司而言，财务报表必须在年度结束后四个月内准备好并可供使用。也必须在年度结束后6个月内通过。

请注意，从2016年1月1日起，非上市公司制作该类财务报表的许可延期时间，已从6个月降低至5个月，如下表所示。该规定将适用于2016年1月1日之后的财年，除非于该日期生效的《荷兰民法典》第2卷第9篇的修订，该规定适用于该日期前的财年。

违规处罚

如果未能满足编制和提交财务报表的法定要求，这将构成董事方的经济犯罪。对董事就其违规行为可判处的最高刑罚是罚款以及监禁6个月。

如果企业破产，违反法定要求会有显著影响。如果未能满足编制和提交财务报表的法定要求，在企业进入清算时，董事会被视为未能适当履行其监管职责，并可能须对清算亏损承担个人责任。

更多信息

有关荷兰财务报告框架的更多信息，请参考普华永道出版的2016年版荷兰财务报告概论。

需要进行的活动	时间	可能的延期
保存会计资料	每年持续进行	
准备财务报表	年度结束后5个月内	最多为5个月(使得最长的准备周期为年度结束后10个月)
董事会会议采纳财务报表	准备完成后2个月内	如果应用了上述延期，报表采纳应在年度结束后12个月内
财务报表归档	采纳后的8天之内，但不得晚于准备完成后2个月内(无论财务报表是否已被采纳)	如果应用了上述延期，报表归档应在年度结束后12个月内

abbreviated balance sheet and, for small companies only, explanatory notes with the Chamber of Commerce. Notwithstanding the general requirements, a micro-sized or small company may at its discretion prepare financial statements based on tax accounting principles. As a result, the equity and the profit according to the financial statements are equal to the equity and profit according to the corporate tax return. This facility was introduced in Dutch law in order to reduce the administrative burden for small entities.

A medium-sized company must be audited, but is permitted to file an abbreviated profit and loss account as part of the financial statements and is exempt from including certain notes to the balance sheet.

Consolidation

The important issue of group financial statements is one that affects most foreign investors in the Netherlands, particularly in cases where a Dutch company is being used as an intermediate holding company in the group structure. While, as a general rule, a company with subsidiaries must prepare consolidated financial statements, there are significant exemptions available. The availability of these exemptions means that, in practice, most intermediate holding companies are not required to prepare consolidated accounts (Article 408 of the Dutch Civil Code) and can apply the size criteria only to their company accounts, due to which they will generally fall under the regime for small companies. Though, it is very important that the intermediate holding meets all the conditions stipulated

in Article 408 in order to be able to use this exemption, also see the next paragraph.

As a general rule, small companies in the Netherlands are exempt from preparing and filing consolidated financial statements. If the holding company meets the small company criteria on a consolidated basis, there is no need to prepare and file consolidated accounts. Moreover, intermediate holding companies and group companies may be exempt from preparing consolidated financial statements when applying Article 408 provided, among other things, that the financial information which the company should otherwise consolidate has been included in the financial statements of its (ultimate) parent company and that these statements have been prepared in accordance with the provisions of Directive 2013/34/EU of the European Parliament and Council of 26 June 2013 with regard to yearly financial statements, consolidated financial statements and related reports of certain companies, amending Directive 2006/43/EG of the European Parliament and Council and repealing Directives 78/660/EEG and 83/349/EEG of the Council (PbEU 2013, L 182), and have been filed with the Chamber of Commerce within the allowed timeframe.

Time table

The timetable below does not apply to listed companies. For those companies, the financial statements must be prepared and made generally available within four months after year-end. They must be adopted within six months after year-end.

Please note that for non-listed companies, the possible extension for preparation of the financial statements has been reduced from six to five months as of 1 January 2016, as reflected in the table below. This applies to financial years starting on or after that date, unless all changes to the Dutch Civil Code Book 2 Title 9 effective from that date are early applied to preceding financial years.

Penalties for non-compliance

In the event that the statutory requirements for preparing and filing financial statements have not been met, this will constitute an economic offence on the part of the directors. The maximum penalty that may be imposed on a director for non-compliance is a fine, as well as six months of imprisonment.

Non-compliance with the statutory requirements could have significant repercussions if the company goes bankrupt. Where the statutory requirements for preparing and filing financial statements have not been met, and the company goes into liquidation, the directors will be deemed not to have properly fulfilled their fiduciary duties and could be held personally liable for any deficit upon liquidation.

Further information

For further information with respect to the financial reporting framework within the Netherlands, reference is made to PwC's publication *An overview of financial reporting in the Netherlands, 2016 edition*.

Required action	Time frame	Possible extension
Maintaining accounting records	On-going during the year	
Preparation of financial statements	5 months after year-end	Up to 5 months (making the maximum preparation time 10 months after year-end)
Adoption of the financial statements by the general meeting	Within 2 months of the date of preparation	If the above extension is applied, adoption should take place ultimately 12 months after year-end
Filing of the financial statements	Within 8 days of adoption, but in no event later than two months after the date of preparation (whether the financial statements have been adopted or not)	If the above extension is applied, filing should take place ultimately 12 months after year-end.

税务合规概览

企业所得税

企业所得税申报

根据荷兰法律在荷兰注册成立的企业或在荷兰构成居民企业的外国公司，需要每年进行企业所得税申报。

荷兰税务机关会在每个财政年度开始时，出具一份企业所得税初步评估。对于财政年度与日历年度不符合的情况，也有其他不同的期限要求。

第一份企业所得税初步评估通常在相应年份的一月份进行。一般来说，第一份评估中的应纳税所得额会基于前两个年度的应纳税所得额的平均值，或者纳税人提交的初始退税。评估中会提及付款日期。通常情况下，评估的应纳税额必须在评估出具后的6个星期内支付，或分11期支付（即2月至12月）。

如果需要反对初步评估结果，必须在评估日后的6个星期内提出。请注意，在这之后的任何时间，纳税人可以要求荷兰税务机关出具修订的企业所得税初步评估。该要求可以用电子方式提交，并且通常会被接受，之后即会出具修订的初步评估。

一个财年的结束时，企业应在五个月内，加上可以延期的五个月，递交企业所得税申报（如果财年与日历年相同，即在下一个财年的6月1日前，或相应延期后的11月1日前）。如果企业所得税申报由普华永道等专业税务事务所在特定条件下制作，则

可以申请将提交企业所得税申报的延期时间延长，最长延期时间可延长至一个财年结束后十六个月。这意味着，对于到2015年12月31日为止的这一财年，提交企业所得税申报的延期时间可最晚延长至2017年5月1日。这该财年结束后十六个月的最高延期时间，也适用于财年与日历年不相等的公司。

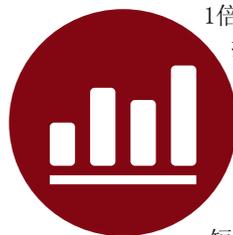
当完成纳税申报后，往往已经出具了修订的初步纳税评估。当荷兰税务机关检查了企业所得税申报后，即会出具最终的企业所得税评估。最终的评估结果应当在年度结束加上给予的申报延期之后的三年内出具。如果需要反对最终的企业所得税纳税评估，必须在评估日后6个星期内提交。

支付

税款应当在评估日起六个星期内支付，并需要就最终评估和初步评估之间的差额支付利息。利息从下个财政年度的六个月起开始计算，一直到最终评估日期结束。考虑到应交税款的利率高达至少8%，我们建议确保初步纳税评估的准确性。请注意，在最终评估与初步评估相比，到期应付税款较低的情况下，遇到这种情况的纳税主体，不予退回任何利息。鉴于上述情况，将初步评估做到尽量与预期的最终评估结果相近，这对企业来讲非常重要。

额外评估

如果有税务检查人员在进行最终评估时无法合理了解到的信息出现，在最终评估结束之后，荷兰财务当局可以在财年结束的5年之内进行额外的税务评估。对于境外收入，可以允许在12年内进行此等额外评估。额外评估可能涉及到最高为评估结果1倍的利息及罚款。该罚款不能税前抵扣。为了完整起见，我们注意到，批准延期的实际期限以及荷兰税务机关在评估中所使用的实际日期/时间段/期限，在各案中可能并不相同。取决于客户和/或普华永道的申报记录，荷兰税务机关也可能缩短延长申报期限。



国别报告

当跨国集团的营业额达到7.5亿欧元并且其最终母公司为荷兰公司时，需要向荷兰税务机关提交一份国别报告。此外，对于母公司在荷兰的跨国集团构成的荷兰集团公司，如荷兰税务机关不能获得其类似报告，则该公司也需在荷兰递交一份国别报告。该国别报告应在一个财年结束后十二个月内，递交荷兰税务机关。此外，综合营业额满5000万欧元且属于一个跨国集团的荷兰公司，须保留一份主文件和一份本地文件用于公司管理，不论其最终母公司属于哪个税收管辖国。

Tax compliance overview

Corporate income tax

CIT return

A company incorporated under Dutch law or a foreign company tax resident in the Netherlands is required to file a CIT return annually.

The Dutch Tax Authorities will issue a preliminary CIT assessment at the start of a financial year. For financial years that do not coincide with the calendar year, other timing considerations than those discussed below are relevant.

A first preliminary CIT assessment is normally issued in January of the relevant year. Generally, the taxable amount in this first assessment is based on either the average of the two preceding years' taxable income or on a preliminary tax return submitted by the taxpayer. The payment date is mentioned in the assessment. Normally, these assessments must be paid within six weeks after the issue date of the assessment or in eleven instalments (i.e. February to December).

If an objection against the preliminary assessment is warranted, it must be filed within six weeks after the date of the assessment. Please note that at any time after this the taxpayer may request the Dutch Tax Authorities to issue a revised preliminary CIT assessment. Such a request can be filed electronically and is normally accepted, after which a revised preliminary assessment will follow.

Following the end of a financial year, a CIT return should be filed within five months with possible extension of five months (before 1 June respectively 1 November of the subsequent financial year in case of a financial year equal to the calendar year). If the CIT return is prepared by a professional tax firm like PwC, under certain conditions a longer extension for filing the CIT return

can be obtained, up to a total of sixteen months after the end of a financial year. This means that for financial years that end on 31 December 2015, an extension for filing the CIT return may be granted up to May 2017. The maximum extension of a total of sixteen months after the end of the financial year also applies to companies with a financial year that is not equal to the calendar year.

After the tax return has been filed, a revised preliminary tax assessment is often issued. Once the Dutch Tax Authorities have examined the CIT return, the final CIT assessment will be issued. The final assessment should be issued within a period of three years as from year end plus the period of the extension granted for filing the tax return. If an objection against the final CIT assessment is warranted, it must be filed within six weeks after the date of the assessment.

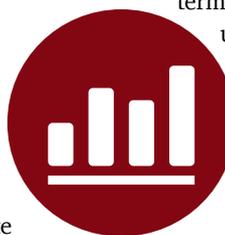
Payment

Tax is payable within six weeks of the date of assessment. Interest is payable on any difference between the final assessment and the preliminary assessments. The interest calculation is made as from six months following the financial year up until the date of the final assessment. It is advisable to ensure that a correct preliminary tax assessment is imposed, given the high level of tax interest payable of at least eight per cent. In situations where the final assessment shows a lower amount of tax due than the preliminary assessment, please note that ordinarily, no interest is refunded to the taxable entity. In light of the above, it is important to keep the preliminary assessments as close to the expected final assessments as possible.

Additional assessments

The Dutch Tax Authorities can raise an additional assessment after the final assessment is raised within five years after the fiscal year has ended, if new data becomes available of which the tax inspector could not reasonably have been aware at the time the final assessment was made. With regard to income from abroad, such additional assessments are allowed within twelve years. An additional assessment may involve interest and a penalty of up to 100 per cent of that assessment. This penalty is not tax deductible. For completeness' sake we note that the actual term of the granted extensions and the actual date/period/terms that the Dutch Tax Authorities will

use to issue assessments may vary from case to case. Also depending on the filing history of the client and/or PwC, the Dutch Tax Authorities may reduce the extension for filing deadlines.



Country-by-country reporting

Multinational groups with a consolidated turnover of at least EUR 750 million and with a Dutch company as ultimate parent company need to submit a country-by-country report to the Dutch Tax Authorities. A Dutch group company of non-Dutch parented multinational groups may also be required to file a country-by-country report in the Netherlands in case a similar report is not available to the Dutch Tax Authorities. The country-by-country report needs to be submitted to the Dutch Tax Authorities within twelve months after the end of the financial year. Furthermore, Dutch companies forming part of a multinational group with a consolidated turnover of at least EUR 50 million must retain a master file and a local file as part of the administration, irrespective of the tax jurisdiction of its ultimate parent company.

这些文件均需在荷兰税务机关针对荷兰公司制定的税务申报时间范围内，予以提交。

2015年12月30日，荷兰颁布了一项法令，就国别报告的格式和内容以及主文件和本地文件的编写给出了指导。该法令给出了主文件和本地文件的范本，以及国别报告中须包含表格的模板。

股息预提税

由居民企业向居民或非居民企业支付的股息、视同股息以及某些利润分享贷款的利息，需要缴纳股息预提税。该预提税通常由支付方实际支付时代扣代缴。支付方必须提交一份税收自评文件，并在支付后的一个月内向税务机关缴纳预提税。

如果出现以下情形，则没有代扣代缴和税收自评的义务：

- 适用荷兰的参股豁免政策；
- 支付方和收取方均为税务财政总体的一部分；或者
- 股息支付给符合条件的欧盟母公司。

请注意，如果是根据适用的双边税收条约，而无需缴纳荷兰股息预提税，那么尽管无需缴纳股息预提税，但是，与上述情况略有不同，纳税人仍必须提交股息预提税自评文件。

在某些情况中且符合一些条件的情况下，如果一个荷兰实体从居留荷兰或其他与荷兰签订税收条约的国家的子公司中收取了股息，且符合该管辖区的预提税规定，荷兰的实体向其股东分配的后期股息利润所应收取的到期应付荷兰股息的预提税，可降低三个百分点（荷兰的实体所作分配的税款降低三个百分点）。

在纳税义务发生后或者股息预提税退税后的5年内，税务检查人员也可以要求额外的评估。如果未提交税收自评文件，或者未缴纳预提税，或者未在规定时间内缴纳，则有可能会有惩罚措施。



These need to be in the administration of the Dutch companies in the timeframe set for filing the tax return.

On 30 December 2015 a Decree was published which provides guidance on the format and contents of the country-by-country report, the master file and the local file. The Decree provides for model templates of the tables that need to be included in the country-by country report and models for the master and local file.

Dividend withholding tax

Dividend payments, distributions treated as dividends and interest on certain profit participating loans paid by resident companies to residents or non-residents are subject to dividend withholding tax. The tax is withheld by the distributing

company at the moment the dividends are put at the disposal of the recipient. The distributing company must file a self-tax assessment and pay the tax withheld to the Tax Authorities within one month of the distribution.

There is no withholding obligation and no self-tax assessment filing obligation if:

- the Dutch participation exemption regime applies; or
- both the distributor and the recipient are part of a fiscal unity for Dutch tax purposes; or
- the dividends are paid to a qualifying EU parent company.

Please note that in case no Dutch dividend withholding tax is due based on an applicable double tax treaty concluded with the Netherlands, the taxpayer is – contrary to the above – obliged to file the dividend withholding self-tax assessment even though no dividend withholding tax is due.

In some situations and subject to several conditions, if a Dutch entity has received a dividend from a subsidiary that is resident within the Netherlands or a country that has concluded a tax treaty with the Netherlands, which was subject to withholding tax in that jurisdiction, it is possible that Dutch dividend withholding tax due on subsequent dividend distributions by the Dutch entity to its shareholders is lowered by three per cent (of the distribution by the Dutch entity).

Additional assessments can be imposed by the tax inspector within five years after the calendar year in which the tax liability incurred or the dividend withholding tax refund was made. In case of an omission with regard to the self-tax assessment or in case the dividend withholding tax is not paid or not paid within the stipulated period, a penalty may be imposed.



增值税

增值税申报

纳税周期通常为一个日历季度。但是，纳税人可以向荷兰税务机关要求完成增值税月度申报。如果纳税人可获得退税，这会有现金流的优势。若满足某些特定的条件，纳税人也可以要求增值税年度申报。这些条件之一是应交增值税余额不超过每年1,883欧元。

对于在荷兰注册成立的公司，增值税申报应当在某一税收期间之后的第一个月的最后一天前完成。对于仅在荷兰进行了增值税登记的境外企业而言，申报应当在某一税收期间之后的第二个月的第一天前完成。进行年度申报的企业申报期限会被自动允许延迟至次年的4月1日。即使在该段时间内，在荷兰未能达成任何交易，或企业无权获得荷兰增值税的退税，该规定也适用。鉴于一般情况下，增值税申报必须以电子方式提交，如遇周末或节假日，这类增值税申报日期无需重新安排。增值税申报可在该期限内随时进行申报。公司

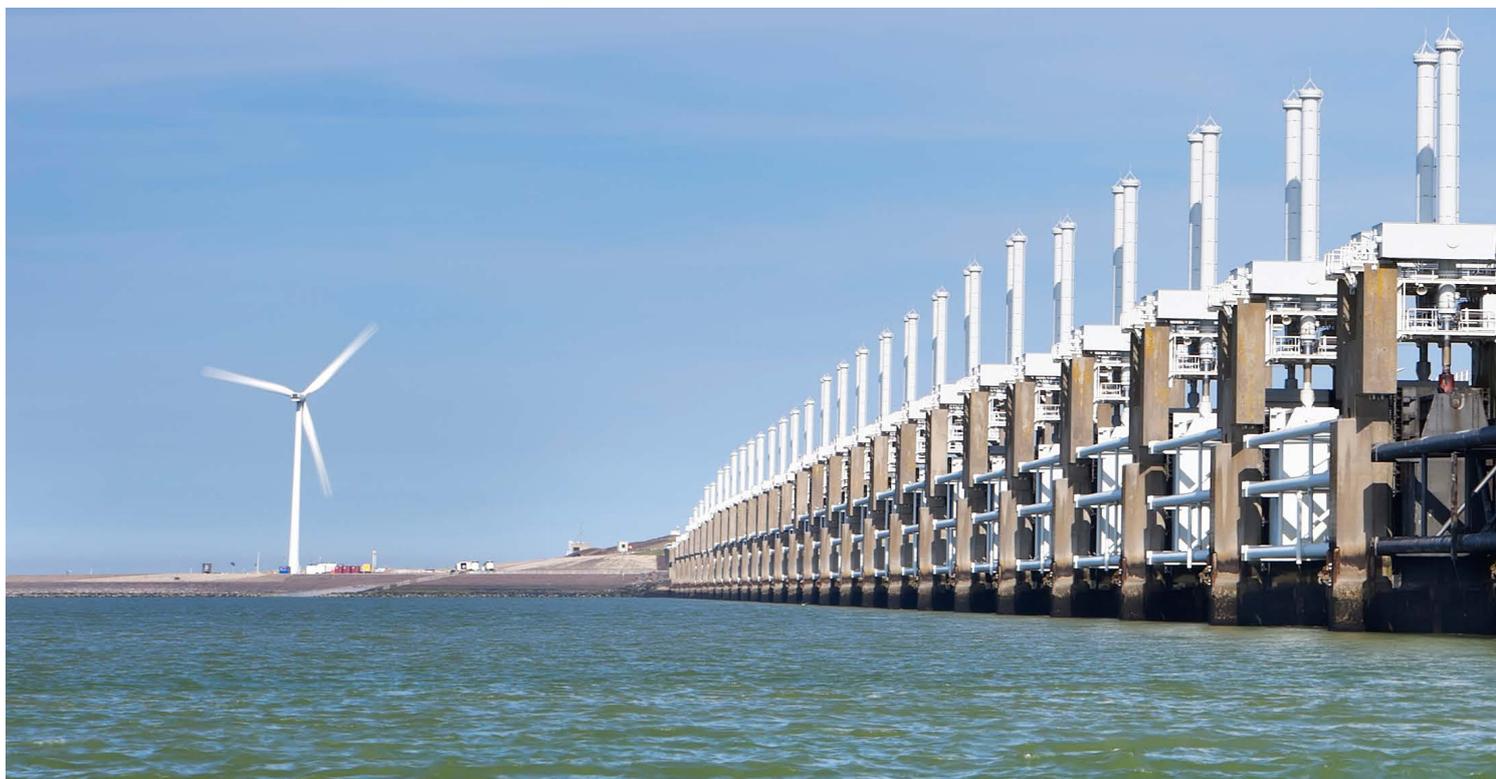
可在提交增值税申报后六周之内，通过提出异议，对增值税申报进行调整。此外，在提交增值税申报后五年之内，可提交额外申报。但是，在后一种情况下，如果税务机关拒绝了这些变更，则不得提出上诉。提交额外增值税申报，需要使用特殊的电子表格。

欧洲共同体内部交易文件

如果纳税人向另一个欧盟国家内的企业提供货物或服务，在货物供应的情形下，纳税人将其自有货物运输至另一欧盟国家内，均需要提交一份欧洲共同体内部交易文件。有纳税义务的企业需要提交该文件的期限则视具体情况而定（供应和/或获取数量以及交易类型）。有以下几种情况：月度、双月度、季度和年度。从2016年1月1日起，荷兰开始降低欧盟内部成员国提供货物的月度报告门槛（所谓的“Opgaaf ICP”），从营业额10万欧元降至5万欧元。这一改变将只对货物供应产生影响，而对所提供服务的Opgaaf ICP仍可按季度提交报告。此类报告的提交到期日为适用报告期过后之月份的最后一天。

欧盟内部申报

如果向欧盟其他国家发出的货物超过每年1,500,000欧元或者从欧盟其他国家收取的货物超过每年1,500,000欧元，则必须提交欧盟内部申报（Intrastat declaration）。欧盟内部申报必须每月提交，并且需要在下一个日历月的第十天之前完成。



Value added tax

VAT return

The tax period is usually a calendar quarter. However, the taxpayer may request the Dutch Tax Authorities to file a monthly VAT return. If the taxpayer is in a refund position, this could lead to a cash flow advantage. The taxpayer may also request filing a yearly VAT return provided that some specific conditions are met. One of these conditions is that the balance of payable and deductible VAT does not exceed EUR 1,883 per year.

VAT returns are due by the last day of the month following the tax period to which they relate for companies established in the Netherlands. For foreign companies with only a VAT registration in the Netherlands, the returns are due by the last day of the second month following the relevant tax period to which they relate. Taxable persons filing an annual return are automatically allowed to defer filing until 1 April of the following year. This applies even if no business has been conducted in the Netherlands during that period or there is no right to refund of Dutch VAT. As VAT returns must in general be

filed electronically there is no need for rescheduling these dates because of weekend or bank holidays. VAT returns can be filed 24/7.

Adjustments can be made to a VAT return by lodging an objection within six weeks after filing the return. Furthermore, an additional return can be submitted within five years after filing the VAT return. However, in the latter case, no appeal is allowed if these changes are rejected by the Tax Authorities. A special electronic form exists for filing additional VAT returns.

Intra-Community Transactions Statement

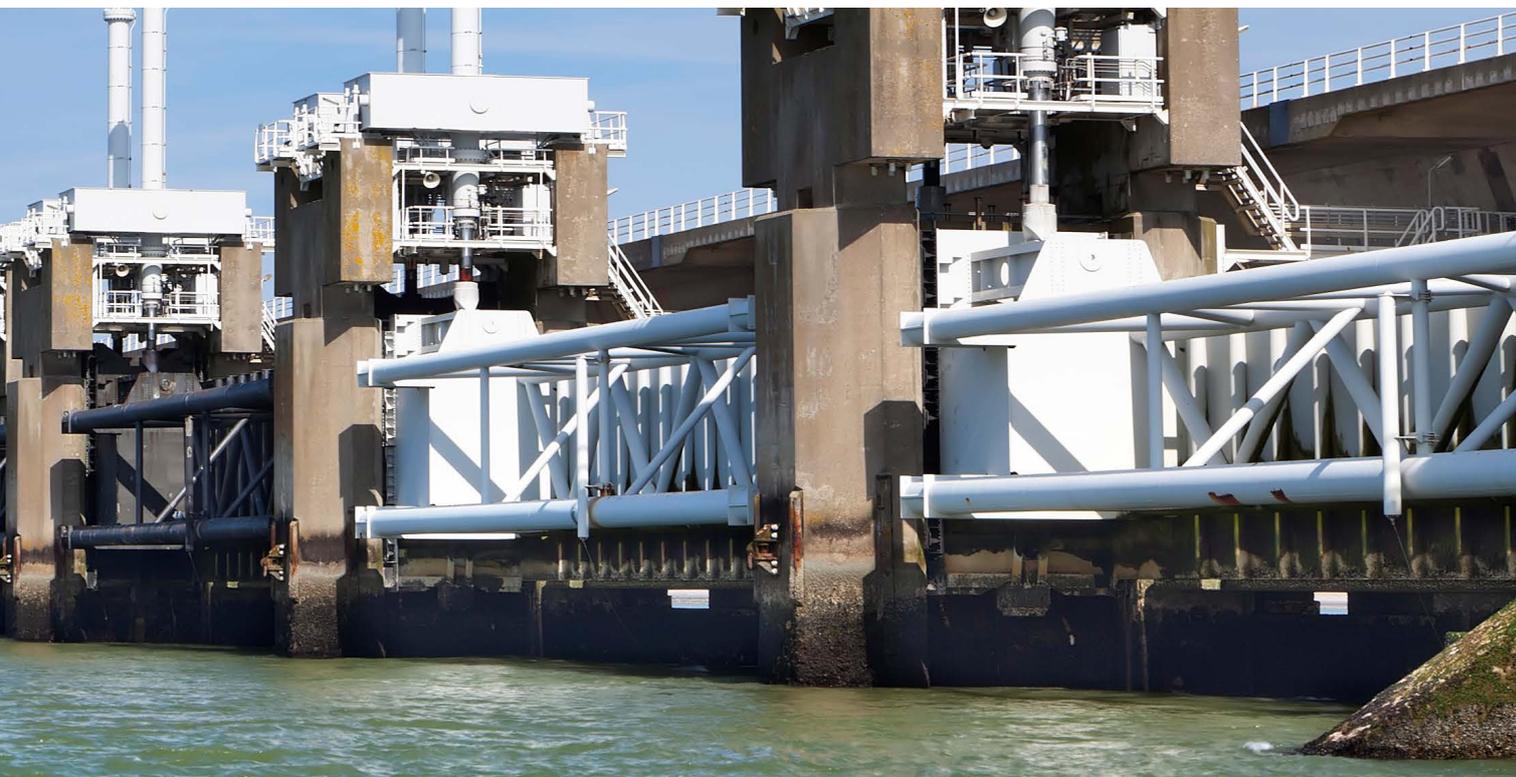
An Intra-Community Transactions Statement needs to be submitted if the taxpayer supplied goods or provided services to an entrepreneur in another EU country and where, in the case of the supply of goods, these goods are transported to another EU country. Taxpayers transporting their own goods to another EU country must also submit these Statements. The period for which the taxable person must submit an Intra-Community Transaction Statement depends on the actual situation (the

amount of supplies and/or acquisitions and the type of transactions). The following options are possible: monthly, bimonthly, quarterly and annually.

The Netherlands has, effective per 1 January 2016, reduced the threshold for monthly reporting of intra-community supplies of goods (the so-called 'Opgaaf ICP') from EUR 100,000 to EUR 50,000. This change will only affect supplies of goods and the 'Opgaaf ICP' for services can still be filed on a quarterly basis. The statements are due by the last day of the month following the applicable reporting period.

Intrastat declaration

Intrastat declarations have to be filed for dispatches of goods to other EU countries if these dispatches exceed EUR 1,500,000 per annum and for arrivals of goods from other EU countries if these exceed EUR 1,500,000 per annum. The Intrastat declarations must be filed monthly and are due on the tenth day of the calendar month following the period to which they relate.



个人所得税

个人所得税申报

原则上，纳税申报必须在下一个日历年后的4月1日之前提交。但可以要求延期。

预付或预退税

一般来说，如果纳税人有无需缴纳工资薪金税的可观收入，他们可能会被要求就预估的额外所得税进行预缴。如果员工有未在荷兰薪金内考虑的所得税扣除项（如按揭利息扣除），也可以提交一份初步的退税申报，以便在每个日历年中要求月收入退税。



工资薪金税

在荷兰雇佣员工的企业需要在员工的工资中代扣代缴工资薪金税以及社会保险投入，并且根据医疗保险法案（Health Care Insurance Act）承担雇主部分的保险投入以及其他与收入挂钩的投入（合称：工资薪金税）。员工根据雇佣合同获得的全部收入都被认为是工资薪金，尽管（根据工作相关成本或者特定减免）某些项目是免税的。

工资薪金税根据工资周期计算，即员工收到其工资的周期（通常为每月或每四周）。雇主应当在每个工资周期内及时并正确地进行工资薪金税申报。工资薪金税申报包括集体部分（主要涉及雇主的一半信息）和雇员部分（每个员工的详细信息）。

基于包括福利以及所得税申报预完成在内的种种目的，税务机关会使用这些详细信息。因此，保证这些细节是最新的、正确的、完整的，是非常重要的。由于这个原因，雇主必须随时调整或补充工资薪金税申报中的任何错误陈述或缺陷。

每份工资薪金申报都必须在税务机关给出的期限内完成支付，并且引用税务机关给出的付款参考。

向职工提供补偿或实物福利的用人单位，必须评估工资税的影响。在与工作有关的费用计划内，用人单位可向职工提供的免税补偿和实物福利，最多为该职工一个日历年所得含税总工资的1.2%。此外，用人单位还可向职工提供很多特殊的免税福利，且这类福利不包括在前述的1.2%预算之内。如1.2%的预算被超过了，用人单位须支付超出部分所征收最终税费的80%。



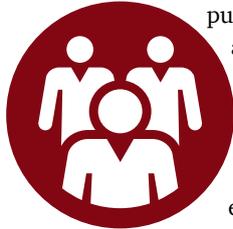
Personal income tax

PIT return

Tax returns must be filed after each calendar year, in principle before 1 April. Extensions may be possible.

Advance payment or preliminary tax refund

Generally speaking, if taxpayers have sizeable income that is not subject to wage tax withholding, they may be required to make advance payments of estimated additional income tax. If the employee has income tax deductions that are not considered in the Dutch payroll (e.g. the mortgage interest deduction), it is also possible to file a preliminary tax refund form in order to claim monthly income tax refunds during the calendar year.



Tax Compliance Payroll taxes

Entrepreneurs who employ personnel in the Netherlands withhold wage tax and the national insurance contributions from the employee's wage and bear the cost of the employee's insurance contributions and the income-related contribution pursuant to the Health Care Insurance Act (jointly: payroll taxes). The wages are understood to mean everything the employee receives pursuant to the employment contract although some items may be tax exempt (under the general work related cost scheme or specific exemptions).

Payroll taxes are calculated for each wage period, i.e. the period for which the employee receives his/her wage (usually monthly or four-weekly). The employer is required to timely and correctly file the payroll tax returns per wage period. The payroll tax return consists of a collective section (general information concerning the employer) and an employee's section (detailed information concerning each employee).

The Tax Authorities use the detailed information for purposes including the award of benefits and the pre-completed income tax returns. Consequently, it is extremely important that the details are up to date, correct and complete. For this reason the employer must always adjust or supplement any misstatements or shortcomings in payroll tax returns.

Each payroll tax return has to be paid within the deadline given by the Tax Authorities and quoting the payment reference also given by the Tax Authorities.

Employers who provide reimbursements or benefits in kind to employees will have to assess the wage tax implications. Under the work-related cost scheme, the employer can provide reimbursements and benefits in kind tax-free (if certain conditions are met), up to 1.2 per cent of the total fiscal wages of its employees per calendar year. In addition, a number of specific benefits can be provided tax-free, without being included in the 1.2 per cent budget. In case the 1.2 per cent budget is exceeded, the employer has to pay a final levy of 80 per cent on the amount in excess.



联系方式和链接

如需获得更多信息，并为您的企业寻求更多机遇，请联络您的普华永道顾问或者：

Knowledge Centre Tax
Fascinatio Boulevard 350
3065 WB Rotterdam
P.O. Box 8800
3009 AV Rotterdam
电子邮件 E-mail: knowledge.centre.taxhrs@nl.pwc.com

更多信息，请点击：

税务相关：
<http://taxsummaries.pwc.com>

普华永道荷兰
<http://www.pwc.nl>

荷兰外商投资局
<http://www.nfia.nl>

荷兰外商投资局中文网站
www.nfia-china.com
<http://weibo.com/nfia>

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Contacts and links

For more information and to find out the opportunities for your company, please contact your own PwC contact or:

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Links for more information:

Tax specific:
<http://taxsummaries.pwc.com>

PwC the Netherlands:
<http://www.pwc.nl>

NFIA:
<http://www.nfia.nl>

NFIA (China):
www.nifa-china.com
<http://weibo.com/nfia>

This document was concluded on 1 January 2016. Subsequent developments have not been included. This publication is duplicated in English and Chinese. The Chinese version is an unofficial translation of the English version. In case of divergence in interpretation, the English text shall prevail.

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