

Doing Business in the Netherlands

在荷兰经商 2017





Contents

简介	4	Introduction	5
普华永道国际会计事务所	4	PwC	5
荷兰普华永道中国业务部	4	PwC NL China Business Group	5
荷兰外商投资局	6	Netherlands Foreign Investment Agency	7
荷兰外商投资局（中国）	6	Netherlands Foreign Investment Agency (China)	7
为什么要在荷兰投资？	8	Why invest in the Netherlands?	9
经济概况	8	Economic overview	9
劳动力	8	Workforce	9
基础设施	10	Infrastructure	11
激励和税收	10	Incentives and taxes	11
商业运作	12	Business operations	13
行业	14		
法律架构	18	Legal system	19
企业形式	18	Forms of business	19
设立企业	22	Setting up a business	23
荷兰税收环境	24	Taxation in the Netherlands	25
裁决和配合合规	26	Rulings and cooperative compliance	27
国际影响	30	International influence	31
荷兰税收	34	Dutch taxes	35
税务合规	62	Tax compliance	63
人力资源及劳动法	72	Human resources and employment law	73
人力资源	72	Human resources	73
劳动法的要求	74	Employment law requirements	75
入境事务	74	Immigration	75
会计和审计	78	Accounting and audit	79
会计要求	78	Accounting requirements	79
年度报告	80	The annual report	81
我们是谁	84	Who we are	85

简介

普华永道国际会计事务所

很高兴向大家介绍普华永道国际会计事务所发布的2017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、发展和利润增长，提供独特的机会。荷兰是世界上最开放的经济体之一。这里拥有完备的基础设施（例如欧洲最大的港口）、有竞争力的商业环境和强大的国际协定网等等。荷兰税务制度的特点之一就是通过对税收优惠来激励创新和业务活动。作为一个国际化的国家，荷兰拥有100多万外国工作人员 - 其中大多数受过高等教育。

在一个快速变化的世界里，无论是从经济或政治的角度来看，荷兰已充分证明其是一个保持稳定的国家。英国脱欧，美国新总统上任：两个近期的实例导致全球经济必须重新找回新的平衡。荷兰无论在金融、经济还是社会氛围方面都表现出稳定发展。也许同样重要的是：荷兰将继续是一个宜居之地。荷兰孩子是世界上快乐的孩子，这不无道理。

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，本事务所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。

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正持续增长。2016年是中国跨境并购创纪录的一年。作为欧洲中心的荷兰也清楚的看到了这一趋势。尽管某些（暂时性的）针对中国外汇储备的限制出台，我们仍然有信心荷兰的支柱产业，比如农产品，生命科学与健康，能源，高科技及信息技术，会继续吸引各方的投资。



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，该单位帮助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，本出版物将指导您了解在荷兰开展业务的所有关键方面：经济气候、大型行业和业务分类，在荷兰生活的情况以及劳动力概况。同时，它描述了荷兰最流行的企业法律形式，以及税务、人力资源、就业法以及审计和会计等事项的关键点。

然而，本出版物的主要作用是一份指南，仅可以作为一个起点。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！

Marc Diepstraten
普华永道国际会计事务所董事长



随着荷兰以及其他欧洲国家经济展望的明朗化，创建投资或与世界顶级大学合作的机会也将持续增加。

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语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

Introduction

PwC

I am pleased to present the 2017 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 is one of the most open economies in the world. It offers an outstanding infrastructure – including Europe's largest port –, a competitive business climate and a strong treaty network. The Dutch tax system features several tax incentives to stimulate innovation and business activities. And as an internationally oriented country, the Netherlands is home to more than one million – most of them highly educated - foreign workers.

In a world that is rapidly changing, whether it is from an economic or political point of view, the Netherlands has proven to stay a stable country. The Brexit, a new American president: two recent examples of developments that have caused the global economy to have to refind its balance. The Dutch financial, economic and social climate is stable. And perhaps just as important: the Netherlands continues to be a great place to live. Dutch children are ranked the happiest children in the world, and that is not without reason.

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 with us 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 guides you through all the key aspects of doing business in the Netherlands: the economic climate, big industries and business segments, what it is like to live in the Netherlands, and workforce aspects. It describes the most popular legal forms of businesses in the Netherlands and the key aspects of tax, human resources, employment law, and audit and accountancy.

However, as a guide, this publication primarily serves as 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.

Marc Diepstraten
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. The year 2016 has been a record year for China outbound M&A activity and this has been clearly noticed in the Netherlands as center of Europe. Confident that despite certain (temporally) limitations to control China's forex reserves, some of our key industries including Agrifood, Life Sciences & Health, Energy, High Tech and Information Technology will continue to attract investment.

The more positive outlook for the Dutch and European economy creates ample opportunities for Greenfield investments and/or cooperation with some of our world class universities.

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.

The Netherlands China Business Group

荷兰外商投资局

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，荷兰外商投资局都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(NFLA)是您的第一停靠港，并助您与一个广泛的商业合作伙伴网络、区域经济发展组织和政府机构进行接洽，以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。我们与荷兰的区域合作伙伴建立了密切合作网，称为荷兰投资网。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，帮助了来自世界各地数以千计的公司成功地在荷兰开展业务。

总的来说，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。而NFIA使命的一个核心方面是通过作为商业和政府之间的倡导者和联络人，将荷兰的商业环境系统地纳入国家的政治议程。

NFIA及其合作伙伴网络这样构成了一个渠道，您可以通过这个渠道与荷兰政府分享您对荷兰的商业投资环境的看法和体会。

而荷兰政府，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，不断发展！

我们在荷兰期待您的到来！

谨启，

Jeroen Nijland
NFIA专员



荷兰外商投资局（中国）

欢迎阅读普华永道2017年版《在荷兰经商》。据荷兰外商投资局统计，2016年，又有26家中国企业赴荷设立直接投资企业或在荷兰实现重大拓展。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。在过去的十二年里，荷兰外商投资局位于中国的四个办公室共协助了575余家中国企业赴荷投资，创造就业机会约11600个。

尽管2017年美国与欧洲政治与经济发展可能会为中国对外投资带来挑战和不确定性，但这并不会阻挡中国政府和消费者对中国企业国际化持续的支持。选择荷兰进入欧洲市场，中国企业将会获益于荷兰友好的“生态系统”；而在此系统之下，企业的欧洲战略将得以稳固建立，业务发展壮大。

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、投资荷兰伙伴网络建立持久关系的开端。我们与荷兰的12个区域投资局一道，为企业提供“一站式”咨询服务；与此同时，我们也会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到其符合现在和未来需求的最佳投资决策。

欢迎您与我们联系。感谢您对荷兰的关注！

施柏青
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



Netherlands Foreign Investment Agency

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 here.

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, regional economic development organizations 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. However, one of the core aspects of the NFIA's mission is to place the Dutch business climate

systematically on the country's political agenda by serving as an advocate and liaison between business and government.

In this way, the NFIA and its network of partners serve as a channel through which you can share your views and experiences concerning the business investment climate in the Netherlands with the Dutch government.

This 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 NFIA

Netherlands Foreign Investment Agency (China)

Welcome to the 2017 edition of the PwC Doing Business in the Netherlands Guide. At NFIA-China, in the past year we saw another 26 Chinese investors establish either a new operation in the Netherlands, or go through a major expansion of their existing operations. The Netherlands retains its position as the second most popular destination for Chinese investors, to make greenfield investments in Distribution Centers, Marketing & Sales operations and Headquarters in Europe. From our four offices in China, we have assisted over 575 Chinese companies in this process in the past decade creating approximately 11,600 new job opportunities.

While the environment for outbound Chinese investments in 2017 and beyond will be affected by economic and political developments in the USA and Europe, the Chinese government and the Chinese consumers positively support the continued internationalization of Chinese companies. By selecting The Netherlands as a first place of entry in Europe, Chinese greenfield investors obtain the benefits of a truly welcoming 'eco-system', in which their overseas business can grow fortuitously.

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 which is named 'Invest in Holland'. We form a 'one stop shop' collaborative network with our 12 regional investment partners. And we can seamlessly connect you with a range of external service providers such as PwC, to help you develop the optimal organization structure that meets your company's current and future needs.

Thank you for your interest in the Netherlands. We welcome your direct enquiries at all times.

Rob Schippers
Executive Director NFIA-China

为什么要在荷兰投资？

亲商的投资环境、具有竞争力的税收政策、多语言基础的劳动力和优越的基础设施只是在荷兰经商的众多优势中的一部分。在本章中，我们将向您展示为什么荷兰被认为是进入欧洲市场的最佳落脚处。

经济概况

[最佳经商国家]

荷兰在2016年福布斯“最佳经商国家”排名为世界第七位，是真正世界级的经商之地。

荷兰有欧洲大门的战略位置，为进入欧洲市场提供了完美的跳板，从阿姆斯特丹或鹿特丹24小时内就可以到达欧洲95%的利润最为丰厚的消费市场。

此外，我们提供为企业提供支持的税务结构，受过高等教育的且具有多语言能力的员工队伍，以及卓越的物流和技术基础设施，毫不奇怪，许多跨国企业 - 从中小型企业到财富500强的商业领袖 - 都选择将荷兰作为进入欧洲的门户。

除了拥有一流的商业环境外，荷兰的生活质量优越且生活成本平易近人。

劳动力

[高技能、高效率和多语言背景的劳动力]

荷兰拥有高技能、高效率、灵活性强和多语言背景的劳动力队伍。荷兰百分之九十的人口会说流利的英语 - 英语是荷兰的主要商业语言，说德语和法语的人口也比其他国家拥有更高的比例。荷兰高等教育体系在全球排名第三。

荷兰有1710万人口，期中很大一部分处于经济活跃年龄范围（15-64岁），技术劳动力的可用性超过主要竞争对手。在生产效率方面，荷兰劳动力也超过了其许多竞争对手，这主要得益于我们的高标准的教育和培训、务实的劳动法和对IT投资方面的努力工作。

服务客户的距离



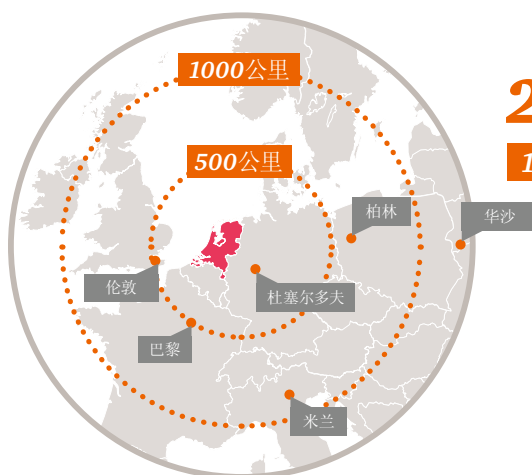
170 百万消费者

500 公里内有



244 百万消费者

1,000 公里内有



Why invest in the Netherlands?

A pro-business climate, competitive tax system, multilingual workforce and superior infrastructure are just some of the many advantages of doing business in the Netherlands. In this chapter we will show you why the Netherlands is considered the perfect steppingstone into the European market.

Economic overview

[Best country for business]

Ranked number 7 in the world by Forbes 'Best Countries for Business' 2016 ranking, the Netherlands is truly a world-class business destination.

The strategic location at Europe's front door provides the perfect springboard into the European market – with access to 95 per cent of Europe's most lucrative consumer markets within 24 hours of Amsterdam or Rotterdam.

Add to that our supportive corporate tax structure, highly educated, multilingual workforce, and superior logistics and technology infrastructure and it's no wonder so many multinational businesses – from small and mid-sized to Fortune 500 leaders – have chosen the Netherlands as their gateway to Europe.

In addition to having a stellar business climate, the Netherlands offers an affordable cost of living and an exceptional quality of life.

Workforce

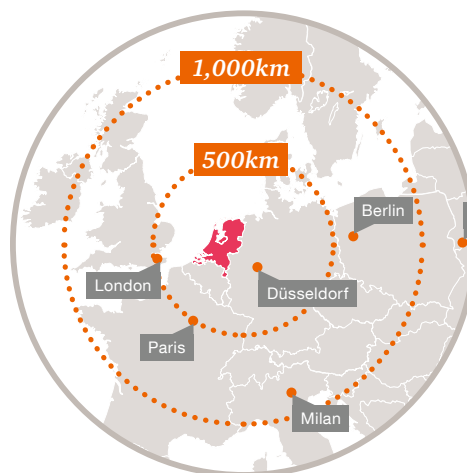
[Highly skilled, productive and multilingual workforce]

The Netherlands is home to a highly skilled, productive, flexible and multilingual workforce. Ninety per cent of the Dutch population is fluent in English – the primary business language in the Netherlands – and a higher percentage than their counterparts elsewhere also speaks German and French. The Dutch higher education system is ranked number 3 globally.

The Netherlands has a population of 17.1 million people. A large proportion of the Dutch population is in the economically 'active' age range (15-64 years) and the availability of skilled labor outpaces major competitors. The Dutch workforce also outranks many of its competitors when it comes to productivity, largely as a result of our high standard of education and training, pragmatic labor laws and commitment to IT investment.

Proximity to Clients & Customers


170 million
consumers
Within **500** kilometers




244 million
consumers
Within **1,000** kilometers



公路和铁路

荷兰广泛的现代化道路和公路网络直接与整个欧洲和中东的内陆集装箱码头和目的地相连接。



机场

荷兰有获奖的阿姆斯特丹史基浦机场和四个也提供国际服务的地区机场，拥有世界上最高等级航空运输基础设施之一。



港口

荷兰的地理优势包括，拥有彼此靠近的三个深水港口、许多河流以及经精心设计的运河系统。荷兰拥有世界上最好的港口基础设施。

作为一个国际化的国家，荷兰有超过一百万外国工作人员通过“高技术移民签证”在荷兰就业。该前置允许公司将高素质的外籍人员带到荷兰从事业务。与其他国家相比，荷兰还拥有很多兼职和临时劳动力，使劳动合同协商更便捷灵活。

因此，荷兰的企业极大的受益于这些现成可用的劳动力。

基础设施

[优越的物流和技术基础设施]

荷兰拥有世界级的港口和机场、广泛的公路和铁路网络以及100%的质量、速度和可靠性均堪称全球最佳的数字电信网络覆盖。荷兰的基础设施也是全世界最好的之一。

荷兰密集的、高品质的基础设施提供了快速连接。无论你和你的产品或服务是如何或是在哪里转运或旅行，从阿姆斯特丹或鹿特丹出发在24小时内便可以连接到1.6亿的消费者。选择在荷兰开展业务的公司拥有着进入欧洲市场的完美跳板。

荷兰拥有世界上最高的人均宽带普及率 - 99%的家庭拥有宽带网络连接，同时，我们的平均宽带速率也是世界上最快速的国家之一，荷兰确实是通向欧洲的数字门户。

激励和税收

[鼓励外国投资和创业]

荷兰有在欧洲非常具有竞争力的企业所得税率 - 税率为：前20万欧元应税利润为20%，超过20万欧元应税利润为25% - 还有一些有吸引力的激励计划。荷兰为国际公司提供了支持性的税务环境。

荷兰还拥有广泛的税收协定网络，针对高技能的外籍人员的特殊措施以及在税法解释的事先确定性 - 而这些只是帮助跨国公司在荷兰能够茁壮成长的几个例子。

荷兰积极通过有利的公司税务结构和特定的研发税收激励措施来推动研发活动，促进创新。

稍后我们将详细介绍荷兰的激励政策和税收政策。



Road and rail

Our extensive, modern network of roads and highways provide direct connections to inland container terminals and destinations across Europe and the Middle East.



Airports

Home to award-winning Amsterdam Airport Schiphol and four regional airports that also offer international service, the Netherlands has one of the highest ranking air transport infrastructures in the world.



Ports

Geographically endowed with three deep-water ports in close proximity to each other, many rivers and well-designed canal systems, the Netherlands has the best port infrastructure in the world.

As an internationally oriented country, the Netherlands is also home to more than one million foreign workers and offers a ‘Highly Skilled Migrant Visa’, which allows companies to bring highly qualified expats to their Netherlands operations. Part-time and temporary labor is also readily available and flexible contracts are easy to negotiate compared with other countries.

As a result, businesses in the Netherlands benefit from the assurance that labor is ready when they need it, for as long as they need it.

Infrastructure

[A superior logistic and technology infrastructure]

Driven by world-class seaports and airports, an extensive network of roads and rail and a 100 per cent digital telecommunications network that ranks among the world’s best for quality, speed and reliability, the Dutch infrastructure is one of the best on the planet.

The Dutch dense, high-quality infrastructure offers fast connections no matter how or where you and your products or services are traveling. And with access to 160 million consumers within 24 hours of Amsterdam or Rotterdam, companies that choose the Netherlands have the perfect springboard into the European market.

With the highest broadband penetration per capita in the world – 99 per cent of all households – as well as one of the world’s fastest average broadband speeds, the Netherlands is the digital gateway to Europe.

Incentives and taxes

[Stimulating Foreign Investment and Entrepreneurship]

With a competitive corporate income tax rate in Europe – 20 per cent on the first EUR 200,000 and 25 per cent for taxable profits exceeding EUR 200,000 – as well as a number of attractive incentive programs, the Netherlands offers a supportive fiscal climate for international companies.

The Netherlands also offers a wide tax treaty network, special measures for highly skilled expats and certainty in advance of interpretation of tax law — just a few of the features that help multinational companies to thrive in the Netherlands.

The Netherlands actively promotes engaging in R&D activities through a favourable corporate tax structure and specific R&D tax incentives to stimulate innovation.

We will elaborate on the Dutch incentives and taxes later on.

商业运作

总部



荷兰拥有作为欧洲最大市场中心的战略地位，已经成为吸引国际公司将其在欧洲或地区总部设立于此优先选择地。

市场营销与销售



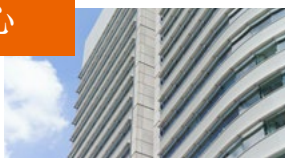
荷兰是许多大型跨国公司的营销和销售业务所在地。

服务中心



荷兰的战略位置、高度发达的电信和交通基础设施以及国际化的服务文化为建立或巩固欧洲共享服务中心提供了理想的环境。

数据中心



荷兰被认为是世界上网络最发达的国家之一，也是欧洲数据中心最先进的运营市场之一。实际上，约三分之一的欧洲数据中心位于阿姆斯特丹地区，充分利用此地世界上最大的互联网交换机构AMS-IX。

制造业



荷兰作为外国公司的欧洲制造地点，行业涉及从农产品和生命科学到化工、海运业和IT，享有举足轻重的地位。

研发



在世界级研究机构、支持性研发税收抵免以及科学、工业和政府之间的一些战略伙伴关系的推动下，荷兰也已经成为研发和创新的中心。

物流配送



荷兰在世界上的总体物流绩效排名第2位，因此，荷兰也是外资物流配送的中心。事实上，荷兰拥有的欧洲配送中心数量比其所有主要邻国加起来的总数都要多。

初创企业



荷兰以其开放的文化和强调创业和创新而闻名于世，荷兰拥有一套充满活力的合作初创的生态系统。事实上，根据2016年欧洲数字论坛的初创企业国家排行榜，荷兰在欧盟的初创企业环境排名中位列第一。

Business operations

Headquarters



Strategically located at the center of Europe's largest markets, the Netherlands has established itself as a magnet for international companies and a leading site for European or regional headquarters.

Marketing and sales



The Netherlands is home to marketing and sales operations of major multinational companies.

Service centres



The Netherlands' strategic location, highly developed telecommunications and transportation infrastructure and international service-oriented culture, provide an ideal environment to establish or consolidate a shared service centre in Europe.

Data centres



Considered one of the most wired countries in the world, the Netherlands is home to one of the most advanced markets for data center operations in Europe. In fact, about one third of all European data centers are located in the Amsterdam area and take advantage of AMS-IX – the world's largest internet exchange.

Manufacturing



The Netherlands enjoys a strong position as a European manufacturing location for foreign-owned companies, from agrifood and life sciences to chemicals, maritime industry and IT.

Research and development



Fueled by world-class research institutes, supportive R&D tax credits and a number of strategic partnerships between science, industry and government, the Netherlands is a hub for R&D and hence innovation.

Logistics and distribution



Ranked #2 in the world for overall logistics performance, the Netherlands is a hub for foreign-owned logistics and distribution operations. In fact, Holland is home to more European distribution centers than all of its major neighbors combined.

Startups



Renowned internationally for its open culture and emphasis on entrepreneurship and innovation, the Netherlands is home to a vibrant, collaborative startup ecosystem. In fact, the Netherlands ranks #1 in the EU for its startup business climate, according to the European Digital Forum's 2016 Startup Nation Scoreboard.

行业

荷兰有着悠久的发明历史，曾在世界各地的海洋航行，并与其他国家进行贸易。在我们这样一个全球、社会和经济面临挑战的时代，荷兰人找到了如何继续发扬创新和创业精神的方式。

为了在应对全球性的挑战中保持领先地位，荷兰将侧重点放在为所有行业提供帮助。我们下面详细介绍一些关键行业。

农产品



欧洲第一大出口国

— 全球第二大出口

总产值 **940** 亿欧元

641,000

个直接和间接工作岗位



每6名员工中就有1名在食品行业工作

4,150

家公司

信息技术



世界上联网最全面国家排名第一位
2016年全球DHL联网指数

使用ICT最出色国家
在欧盟排名第一位

世界经济论坛欧洲2020年竞争力报告

世界上最大的互联网交换机

— 阿姆斯特丹互联网交换机 (AMS-IX)

福布斯排行榜上共2000家在
IT业活跃的公司中有 **60%**
在荷兰设立了办事处

2012 年

265,000

IT 专家

2014 ICT 市场监视 年



欧洲最大的安全集群
海牙安全三角洲



在欧洲I第四大CT服务出口商

在荷兰的全部企业创新活动中有**70%**与IT相关



第五大化学品出口国
营业额达**470**亿欧元 (占GDP的2%)
占荷兰出口总额的**18%**

雇佣了 **56,000**
名员工

总共**25**家领先的化工公司中有**19**家位于荷兰

物流



根据世界银行2016年全球物流
绩效指数的国家排名为第四位

鹿特丹港为全球第九大,
欧洲第一大港口

基础设施质量
“2016/2017年全球竞争力报告”

港口基础设施排名第一位
运输基础设施排名第四位
公路排名第四位
铁路基础设施排名第7位

超过**1000**家美洲和亚洲公司设立了配送中心

高科技系统



2014年的研发投入为**39**
亿欧元

有**1,700**多家公司参与
材料相关的研发

位于屯特大学的 **MESA +**
- 世界上最大的纳米技术研究机构之一

艾恩德霍芬高科技园区

高科技中心和研发生态系统
100 多家公司和机构
10,000 多研发人员和企业家

代尔夫特理工大学

8 个学院和众多研究机构
19,000 多名学生和
3,300 多位科学家

霍尔斯特中心

霍尔斯特中心
位于艾恩德霍芬高科技园区
为荷兰增长最快的研究联营企业

生命科学和健康



总医疗出口额为**370**亿欧元以上，
其中**250**亿欧元为药品的出口

每年的研发投资额为**20**亿欧元

3000多家生命科学和医疗技术公司和研究机构

全球生命科学和卫生专利排名第七位

生物技术专利申请数全球排名第九位



在**120**英里半径内聚集了**375**家创新生命科学公司

2015年欧洲健康消费者指数排名第一位

创意



世界上最具多元文化的创意人才中心之一

拥有超过**1,300**个时装设计师、顶级设计学校和一些业界最具代表性的品牌

全球“广告麦加” - 广告时代杂志
全球第三大电视节目格式出口商
十大音乐唱片市场之一
世界领先的计算机游戏开发商

15,000名在无线电和电视行业工作的专业人士



能源



离岸能源、可再生和智能能源的领导者

鹿特丹港是世界上最大的炼油和化工集群之一

世界一流的研发设施

人均插电式电动车密度第二高



欧洲首个“活”智能电网社区所在地 - 格罗宁根的功率匹配城
如FOM、ECN等研究机构和多个大学在可再生能源研究方面有国际声誉。



法律架构

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（公共有限责任公司）

bv（私人有限责任公司）和nv（公共有限责任公司）都是具有法人资格和资本分成股份的实体。他们可被用于同样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20页的框图。

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，合作社是一种灵活度非常高的公司形式，没有最低资本要求，并且受到监管结构较少约束。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管理和/或代表合伙企业，否则会剥夺他们的责任有限性。

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被在荷兰征税。

Legal system

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 – which is a private limited liability company – and the nv – which is a public limited liability company – 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 21.

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 a minimum of two members is 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 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（至少一股）及所需的实收资本。股本及实收资本需在公司章程中加以规定。
- 不同类型的股份可能会改变股东的投票权和股息权。也可以向股东（例如银行）发行无表决权的股份。
- 可以不分配利润或者分配有限的利润给特定类别的股份。但无权获得利润或清盘所得款的这种股份必须始终拥有投票权。
- 根据公司章程的具体条款，可以对转让进行限制。
- 股份不能在证券交易所上市。

规管

- 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）均可使用。
- 通常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的性别比例。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

- 股东大会基于管理层起草的公司决算决定最后的利润分配方案。
- 基于流动资金测试的结果，如果利润分配可能影响公司的持续经营，管理层可以拒绝利润分配。
- 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/或会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（包括不记名股份）。
- 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。
- 根据公司章程的具体条款，可以对转让进行限制。

规管

- 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）均可使用。
- 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。
- 公司章程可授予股东有限的向管理层发出指示（仅一般指导）的权力。
- 必须要披露董事会成员的性别比例。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

- 股东大会基于管理层起草的公司决算决定最后的利润分配方案。
- 股东大会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 at incorporation will be laid down in the articles of association.
- Different types of shares are possible to vary the voting rights of shareholders and to vary their dividend rights. It is also possible to issue non-voting shares to shareholders (e.g. banks).
- 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) in the board) is generally 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 to 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 will be 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) in 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 to 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.

设立企业

根据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。由于外国公司最常使用bv（‘besloten vennootschap’）在荷兰开展业务，因此，我们将对此法律形式进行详细说明。



我们能为您做什么？

- 告诉你在荷兰经商所采用不同形式的利弊
- 协助成立法人实体或合伙企业
- 就公司的治理结构提供意见
- 安排必要文件的合法化
- 在荷兰商会的商业注册部为法律实体或合伙企业进行登记
- 在荷兰商会注册分公司
- 协助您实现年度合规，例如安排年度大会、通过年度账务、在荷兰商会提交年度账目

bv——权限和规则

- 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。例如食品行业，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，例如董事会成员的姓名和公司章程。
- 在满足所有要求前，“在建”BV即允许承担义务。这些义务为代表在建BV的人的风险。BV正式成立后，这些义务需要由BV批准，并且免除代表人的责任。



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 for foreign companies to do business in the Netherlands using a bv ('besloten vennootschap'), we will elaborate on this legal form.

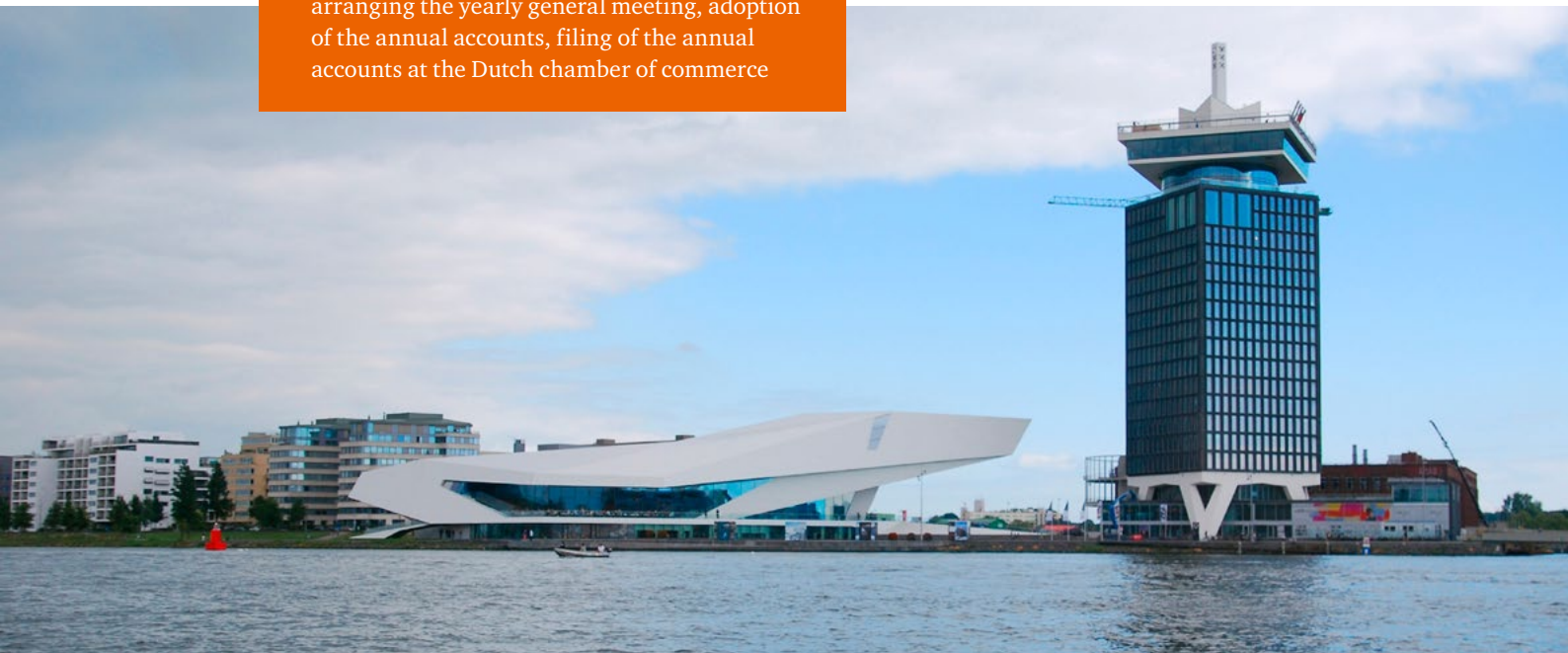


What we can do for you?

- Inform you of the pros and cons of the different forms in which you can do business in the Netherlands
- Assist with the incorporation of a legal entity or partnership
- Advise with regard to the corporate governance structure of the company
- Arrange legalisation of the necessary documents
- Register the legal entity or partnership with the commercial register of the Dutch chamber of commerce
- Register a branch with the Dutch chamber of commerce
- Assist you with your yearly compliance, such as arranging the yearly general meeting, adoption of the annual accounts, filing of the annual accounts at the Dutch chamber of commerce

The bv – rights and rules

- 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 publicly 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 ratified by the bv, and the representatives are absolved of this liability.



荷兰税收环境

与欧洲其他地区相比，荷兰企业的法定企业所得税率非常具有竞争力 – 前20万欧元的应税利润税率为20%，超过20万欧元的应税利润的税率为25% – 荷兰的税收制度对国际公司来说有许多吸引人的特点。

有竞争力的税务环境

荷兰征税实践有30年完全符合经合组织的历史。由于荷兰政府稳定，高度易用和配合性的税务管理机构，各公司可以相信，对这种做法的任何调整将以保持对外国投资者的吸引力，最大限度地减少业务障碍，保证来自税务机关的配合和透明度的方式实施。

荷兰税收制度吸引人的特点

拥有包括近100个双边税收协定的广泛网络，以避免双重征税，并在许多情况下减少或不对股息、利息和特许权使用费进行扣税。

在荷兰计划的重大投资项目有事前明确和清楚的税务后果

广泛的参与豁免（对合格股息和资本利得100%免税），这对欧洲总部至关重要

一套有效的税务统一制度，为在荷兰的企业集团内的活动提供税收整合

对付款利息和特许权使用费没有法定预扣税

非常优惠的外籍人士税务计划，为合格的技能外籍员工提供30%的个人所得税优惠



Taxation in the Netherlands

With a competitive statutory corporate income tax rate compared to the rest of Europe – 20 per cent on the first EUR 200,000 and 25 per cent for taxable profits exceeding EUR 200,000 – the Dutch tax system has a number of attractive features for international companies.

A competitive fiscal climate

The Dutch tax ruling practice has a 30-year track record of being fully in line with OECD standards. And thanks to the Netherlands' stable government and highly accessible and cooperative tax administration, companies can feel confident that any adjustments to

this practice will be implemented in such a way that it maintains attractiveness for foreign investors, minimises impediments for business and guarantees cooperation and transparency from Tax Authorities.

Attractive features of the Dutch tax system

A wide network of **nearly 100 bilateral tax treaties** to avoid double taxation and to provide, in many cases, reduced or no withholding tax on dividends, interest and royalties

Clarity and certainty in advance on the tax consequences of proposed major investments in the Netherlands

A broad participation exemption (100 per cent exemption for qualifying dividends and capital gains), which is vital for European headquarters

An **efficient fiscal unity regime**, providing tax consolidation for Dutch activities within a corporate group

No statutory withholding tax on outgoing interest and royalty payments

Favourable expat tax program with a 30 per cent personal income tax advantage for qualified, skilled foreign employees



裁决和配合合规

荷兰税收裁决实践

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许可。荷兰税务机关可签订预约定价安排（APA）以及预先税务裁决（ATR）。

APA是与荷兰税务机关达成的协议，其规定了纳税人将用于其相关公司交易的定价方法。这些计划旨在主动并配合性地帮助纳税人自愿避免或解决实际或潜在的转让定价争议。

ATR是与荷兰税务机关达成的协议，其确定了纳税人在特定情况下的税务权利和义务，用于防止或解决任何税务方面的争议。

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要求。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（例如请求税务的企业合并、增值税注册或申请（增值税）税务财政总体）。

根据欧盟法律，荷兰税务机关有义务自动与其他欧盟成员国的税务机关交换关于跨境裁定和转让定价安排的信息。荷兰税务机关使用纳税人在签订涉及跨境的裁定或转让定价安排时必须填写的标准表格。所有欧盟税务机关均有义务交换这些信息。信息交流提高了欧盟内企业税务的透明度。预计在将来也可以与非欧盟成员国的税务机关交换相同的信息。

配合合规

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”，这是配合合规的一种形式，其中企业与荷兰税务机关签订了一项横向监督协议。这提供了及时性和明确性，以防止令人不快的税收意外，避免知晓太晚时已经无法对之进行合理应对。横向监督不仅包括符合法律和规定，企业必须要展示出其通过所谓“税控框架”在税务流程和税务风险上有良好管控。

荷兰税务机关对于管控纳税人会主动修改方法和改变强度。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。



我们能为您做什么？

- 帮助您确定税务策略、使命和远景构想
- 确定税务治理和纳税角色及责任
- 过程规划和改进
- 加强税务的风险管理，例如通过明确关键的税收控制



Rulings and cooperative compliance

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 clearance can be obtained from the Dutch Tax Authorities. The Dutch Tax Authorities conclude Advance Pricing Agreements (APA) as well as Advance Tax Rulings (ATR).

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.

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.

In accordance with EU law the Dutch Tax Authorities are obliged to exchange information regarding cross border rulings and transfer pricing arrangements with the Tax Authorities of other EU member states automatically. The Dutch Tax Authorities use a standard form that taxpayers have to fill in when concluding a cross border ruling or transfer pricing arrangement. All EU Tax Authorities are obliged to exchange this information. The exchange of information increases the transparency for corporate taxation within the EU. It is expected that in the future the same information may be exchanged with the Tax Authorities of non-EU member states as well.

Cooperative compliance

Another specific feature of 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 in which the organisation signs a Horizontal Monitoring covenant with the Dutch Tax Authorities. It provides a timing benefit and certainty: it prevents unpleasant tax surprises when it is too late to do something about them. But 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



What we can do for you?

- Help you to determine your tax strategy, mission and vision
- Define tax governance and roles and responsibilities for tax
- Process mapping and improvement
- Enhance tax risk management, e.g. by means of defining clear key tax controls



这一模式的主要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，这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人情况。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”。我们强烈反对这一看法，因为一般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，为了能够降低有关各方的期待值，我们建议企业仅在设立了明确写清了目的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。T3M的灵感来自于一般和财务风险管理的共同标准，如COSO，并符合经合组织关于“建立更好的税控框架”的最新报告。



我们能为您做什么？

- 与荷兰税务机关进行快速、顺利的沟通
- 在横向监控方面与税务机关的讨论中向您的组织提供协助
- 评估税务职能和税务控制框架的当前和预期状态（通过T3M评估）
- 作为监督税务控制框架的一部分，按照税务机关的方法进行统计抽样
- 帮助您清楚地将税务控制框架的成熟度传达给内部和外部利益相关者

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 main benefit of the 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, that 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 program 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. T3M is inspired by the common standards on general and financial risk management, such as COSO, and in line with the latest report of the OECD on ‘Building better Tax Control Frameworks’.



What we can do for you?

- Quick and smooth communication with the Dutch Tax Authorities
- Assisting your organisation in its discussions with the Tax Authorities towards horizontal monitoring
- Assessing the current and desired state of the tax function and the Tax Control Framework (by means of T3M assessment)
- Performing statistical sampling in line with the approach of the Tax Authorities, as part of monitoring the Tax Control Framework
- Help you to clearly communicate the maturity of your Tax Control Framework to internal and external stakeholders



国际影响

BEPS

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，在与经合组织成员就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。荷兰对该项目支持的一个例子是2017年1月1日荷兰税法的应用创新激励制度。

国别报告

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它国家的税务机构分享这些信息。

此外，经一致同意的经合组织报告规定，该集团内的每个公司都有义务在其管理文件中提供一份主文件和一份本地文件。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。

荷兰通过了执行经合组织国家报告一揽子方案的法律，这与本报告一揽子方案所规定的制度和符合。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。如上所述，只有一个跨国集团的最终母公司必须提交一份国别报告。营业额至少为7.5亿欧元的一个跨国集团的位于荷兰境内的实体必须通知税务机关，其最终母公司或代理母公司是否提交了所述的国别报告。如果未提交，必须通知税务机关将由哪个集团公司和公司的纳税居民提交所述报告。此通知应最迟在财政年度的最后一天作出。然而，2016年是需要进行此通知的第一年，财政年度与日历年度相同的公司将获得延期至2017年9月1日进行首次通知。

此外，必须提交所述国别报告的荷兰公司，必须在财政年度结束后的12个月内提交此报告。公司管理机构必须与提交纳税申报单相同的截止期限内持有主文件和本地文件。



International influence

BEPS

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 supports its goals. As a consequence, the Netherlands will enact legislation when an agreement is reached within the OECD on the BEPS project and when all parties have agreed to implement this. An example of the Dutch support of this project is the renewed innovation box in Dutch tax legislation as per 1 January 2017.

Country-by-country reporting

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 to which the information is relevant and that have agreed to mutually exchange these reports.

Besides, the agreed OECD report prescribes that each individual company within such group 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 this 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.

As mentioned in the above only the ultimate parent company of a multinational group has to file a country-by-country report. A Dutch group entity of a multinational group with a turnover of at least EUR 750 million must notify the Tax Authorities whether the ultimate parent company or surrogate parent company will file the country-by-country report. If not it must notify the tax authorities which group company and its tax residence will file the report. This notification should be made at the latest on the final day of the financial year. However, 2016 being the first year for the notification, companies with a financial year equal to the calendar year are granted an extension to 1 September 2017 for the first notification.

ATAD I和ATAD II

2015年6月，欧盟正式通过了“反避税指令”（ATAD I）。本指令包括打击避税的几项措施。ATAD包括关于限制扣除利息、离境税、一般反滥用规则、CFC（受控外国公司）规则和处理由于使用混合工具或实体而引起的欧盟成员国之间不匹配规则的措施。这些规则必须从2018年12月31日起纳入所有欧盟成员国的法律，并从2019年1月1日起生效。离境退税规则为例外情况，应从2019年12月31日起转为国家法律，从2020年1月1日起实施。荷兰作为欧盟成员国，也必须实施这项法律。作为对包括在ATAD中的法律的扩展，欧洲委员会还在欧盟税务改革建议（ATAD II）中提出了针对欧盟成员国和第三国的不匹配情形的规则。这些规则尚未获得通过，如果欧盟议会批准，这些规则如何实际应用仍然不确定。

到2019/2021年时的CCTB和CCCTB

在欧盟税务改革的建议中，欧盟委员会为欧盟成员国提出了到2021年要实施强制性的统一所得税税基制度（CCCTB）。这个建议与2011年欧洲委员会关于采用CCCTB的建议类似。通过这些规则，欧洲委员会旨在协调欧洲内部的公司税务，并向欧洲成员国提供如何在成员国之间分配公司收入的公式。作为这种方法的第一步，欧洲委员会提议于2019年引入统一所得税税基制度（CCTB）。通过CCTB，欧盟委员会旨在调整欧盟成员国之间的公司税基计算方法。这些建议是否会通过，以及欧盟将如何通过这些建议，和都将导致荷兰的这方面的法律变化，仍然非常不确定。然而，对于欧洲税收来说，这是一个重要的讨论议题。

国家援助最

近，欧盟委员会开始调查公司和地方当局之间的某些单项的税务裁定是否违反欧盟国家援助规则。在其中一些情况下，欧洲委员会已作出最终裁决，认为这些税收裁定实际上是非法的国家援助。这些国家援助最终决定中有一项涉及荷兰的税务裁决。荷兰政府已向欧洲法院就此决定提出上诉。

预计欧盟委员会也可以调查其他的税收裁定。然而，欧盟委员会明确表示，它预期在荷兰税务裁决方面不会碰上系统性的违规行为。荷兰政府也采取了这样的立场，即考虑到荷兰税收裁定实践一般没有允许国家援助，荷兰税收裁定没有偏离荷兰税法。荷兰税收裁定的主要目的是提前获得确定性。



我们能为您做什么？

- 评估BEPS的效果和未来可能的立法
- 确定是否需要提交国别报告
- 帮助您编制和提交国别报告
- 帮助您建立本地文件和主文件
- 评估拟议的ATAD I和II法规会如何影响您的业务
- 告知您国家援助的发展情况
- 讨论CCTB和CCCTB（若实施）对您的业务可能产生的后果

Further, a Dutch company that must file a country-by-country report, must file this report within 12 months after the end of the financial year. The master file and local file must be in the companies administration within the same deadline that holds for filing the tax return.

ATAD I and ATAD II

In June 2016 the EU formally adopted the Anti-Tax Avoidance Directive (ATAD I). In this directive several measures are included which combat tax avoidance. The ATAD includes measures regarding the limitation of interest deductibility, exit taxation, a general anti-abuse rule, a CFC (Controlled Foreign Company) rule and rules addressing mismatches between EU member states arising from the use of hybrid instruments or entities. These rules must be transposed into all EU member states laws as from 31 December 2018 and apply as from 1 January 2019. An exception applies to the rule for exit taxation which should be transposed into national law as from 31 December 2019 and apply as from 1 January 2020. The Netherlands, as an EU member state, must also implement this legislation. As an expansion to the legislation included in the ATAD, the European Commission has also proposed rules addressing mismatches between EU member states and third countries in the proposal for an EU tax reform (ATAD II). These rules have not yet been adopted and it remains uncertain how the rules will actually apply if approved by the EU parliament.

CCTB and CCCTB per 2019/2021

In the proposal for an EU tax reform the European Commission proposed a mandatory Common Consolidated Corporate Tax Base (CCCTB) for EU member states per 2021. This proposal is similar to a proposal of the European Commission from 2011 regarding the introduction of a CCCTB. With these rules the European Commission aims to harmonise corporate taxation within Europe and provide European member states with a formula of how to allocate corporate income between member states. As a first step to this approach the European Commission proposed the introduction of a Common Corporate Tax Base (CCTB) per 2019. With the CCTB the European Commission aims to align corporate tax base calculations between EU member states. Whether or not these proposals will be adopted and how they will be adopted by the EU and

thus lead to Dutch legislation remains highly uncertain. However, it is an important matter of discussion with regards to European taxation.

State aid

Recently the European Commission started investigating whether certain individual tax rulings between companies and local Authorities are in breach of EU state aid rules. In some of these cases the European Commission has already made final decisions concluding that these tax rulings are in fact unlawful state aid. One of these final state aid decisions concerns a Dutch tax ruling. The Dutch government has appealed this decision with the European Court of Justice.

It is expected that the European Commission may also investigate other tax rulings. However, the European Commission has explicitly stated that it does not expect to encounter systematic irregularities with Dutch tax rulings. The Dutch government has also taken the position that the Dutch tax ruling practice in general does not allow for state aid, considering that Dutch tax rulings do not deviate from Dutch tax law. The main goal of Dutch tax rulings is to obtain certainty in advance.



What we can do for you?

- Assess the effects of BEPS and possible future legislation
- Determine the need to file a country-by-country report
- Assist you in preparing and filing the country-by-country report
- Help you set up a local file and a master file
- Assess how the proposed ATAD I and II legislation may affect your business
- Inform you on state aid developments
- Discuss the possible consequences of the CCTB and the CCCTB for your business (if enacted)

荷兰税收

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。非居民企业有有限的纳税义务。非居民企业仅就荷兰来源的收入承担纳税义务。对于这些公司而言，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

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，有效保证了该企业的实际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页中进行讨论。

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活动的投资可享受到税务激励政策。有关详细信息，请参阅第60页上的税收优惠。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。对此必须满足某些条件。

对于所开展活动的报酬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文档以证明所使用的转让价格。“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，关于转移定价文档，有更加详细的立法规范。转让定价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。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。

Dutch taxes

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 these 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 are 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 may 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. For more information see Tax incentives on page 61. The Netherlands also provides for an optional favourable regime for the calculation of profits from qualifying activities of seagoing vessels. Certain conditions have to be met.

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 transfer pricing documentation. The new standards for transfer pricing 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 using 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

另一方面，该法律规定了若干特定资产的加速和随机折旧。加速折旧适用于符合荷兰环境保护的资产投资（加速折旧的允许百分比为75%，投资的剩余25%部分按正常折旧规则）。加速折旧也适用于其他特定的资产，例如，创立企业以及航船的投资。在一定条件下，无形资产的生产成本可即刻纳入其中。

功能货币

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的新财务年度开始前提交。所得税款必须始终以欧元支付。

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的情况。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所述的“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，例如，至少10%的有效税收率（“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，外国税款能使用间接的税收抵税制度而不是免税制度。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。

执行母-子公司指令

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。此项实施仅导致荷兰公司税制发生微小变化。参与免税制度和股息税制度等类似制度将大体保持不变。

像所有欧盟成员国一样，荷兰不得将一项具体条款纳入免税制度中，避免由于税收资格评定不匹配而造成双重不征税。

自2016年1月1日起，公司纳税人不能对所得到的分配利润获得参与豁免或参与抵税，但分配利润可在子公司扣除。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。做出这些变更后，欧盟母子公司指令的一些调整条款得以实施，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。

此外，目前的最低实质要求的范围扩大到包括某些中间公司。然而，总体来讲，现行惯例预计不会发生显著改变。

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。

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 and seagoing vessels. 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.

Participation exemption

The Dutch participation exemption regime aims to eliminate 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 so-called 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. 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.

Implementation Parent-Subsidiary Directive

As per 1 January 2016, the participation exemption regime was amended to implement the recent changes to the EU's Parent-Subsidiary Directive. The implementation 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. Like all EU Member States, the Netherlands had to include a specific clause to prevent double non-taxation as a result of mismatches in tax qualification.

Since 1 January 2016 a corporate taxpayer is not 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. With these changes the adjustments of the EU's Parent-Subsidiary Directive are implemented, something which all EU Member States were obliged to do. The Netherlands has chosen a practical and business friendly implementation in this respect.

In addition, the scope of the current minimal substance requirements is broadened to include certain intermediate companies. In general however, no significant changes in the existing practice were intended.

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 tax rate on taxable profits derived from these intangible assets. The effective tax rate of the

创新激励制度于2017年1月1日已经修订，以将“nexus方法” – 一个附加物质标准，以及更严格的准入要求包括进来。所述创新激励制度主要适用于在荷兰进行的创新活动的利润。这些修正是OECD/G20 BEPS行动计划的直接结果。最可能的是，所有具有专利激励制度或创新激励制度的经合组织成员国将在可预见的未来实施类似措施。

创新激励制度可以成为一个非常重要的政策。与其他激励措施相结合（见第60页上的“税收优惠”），令荷兰成为研发公司的首选地点。

税务财政总体

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”来选择作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，母子公司间的交易被消除，总体所包含的业务收入总和用于荷兰企业所得税的计算。荷兰的居民公司在荷兰税法 and 税务条约的考量可以有资格选择此制度。在一定条件下，居住在海外的纳税人也可以纳入荷兰税务财政总体中，只要他们通过常设机构在荷兰经营业务。

使用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。
- 财政总体存在期间的损失抵消。
- 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时效（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，荷兰议会已经拓宽了合并纳税制度的范围。荷兰母公司与其子公司之间也能实现合并纳税，但属于居于欧盟/欧洲经济区且符合其他相关条件的一些中介控股公司，不需进行合并纳税。此外，两个荷兰姊妹公司之间也能进行合并纳税，而不包含其母公司，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。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。

然而，当一家企业的最终控制权发生30%或以上的变化时，有一些复杂法规可能会禁止利用经营净亏损工具。此外，也有限制控股/财务公司利用经营净亏损工具的法规。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可以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。外国损失不能抵消荷兰的利润。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。

innovation box is five per cent, by means of a reduction of the tax base.

As of 1 January 2017, the innovation box regime has been amended to include the ‘nexus approach’ – an additional substance criterion – and more strict access requirements. The innovation box regime applies mostly to profits from innovative activities that take place in the Netherlands. The amendments are a direct result of the OECD/G20 BEPS Action Plan. Most likely, all OECD member states with a patent box or an innovation box regime will implement similar measures within the foreseeable future.

The innovation box can be a very important facility. In combination with other facilities (see ‘Tax incentives’ on page 61), 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, taxpayers 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 holds 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 can have maximum retroactive effect of three months (provided that the conditions have been met during this term). Disadvantages 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 broadened the scope of the fiscal unity regime. It is now 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 however 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. Foreign source losses cannot 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.

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为此提供国际双重征税减免的政策。荷兰已经签署了将近100个避免国际上进行双重征税（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，纳税人可享受到欧盟法令和欧盟法律的有利条款。

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，并随后减去等同于每个国家“来源于境外的正和负收入”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，而构成企业的真正开支。但是，如果一家荷兰公司重新分配这种股息，可授予其外国预扣税的减免，抵扣因分配应付的荷兰红利预扣税。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

如果因任何原因，你想将企业移出荷兰，则会对已实现及未实现（隐藏储备及商誉）的利润征收退出税。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。



我们能为您做什么？

- 对您的企业在申报企业所得税和股息预扣税方面提供建议
- 在遵守正式和行政规则方面向您提供协助
- 向您通报母子公司指令的影响，以及您业务的变更
- 为您的业务应用创新激励制度，向您提供建议和协助。
- 为您的业务应用财税统一制度和参与豁免方面提供建议



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 has concluded almost 100 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 the participation exemption), interest, and royalties is relieved by a tax 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, if a Dutch company re-distributes such dividends, a credit of the foreign withholding tax may be granted against Dutch dividend withholding tax due on the distribution. 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.



What we can do for you?

- Advise you on the application of the CIT and dividend withholding tax to your business
- Assist you in complying with the formal and administrative rules
- Inform you on the impact of the Parent-Subsidiary Directive, and the changes to your business
- Advise and assist you on the application of the innovation box regime to your business.
- Advise you on the application of the fiscal unity regime and participation exemption to your business





增值税

欧盟框架

荷兰的增值税系统基于欧盟法规，与欧盟其他地区所使用的系统本质上相同。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

增值税最终是对消费者的支出征税。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有增值税应税的业务，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。

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。增值税应纳税人是在任何在荷兰进行商务活动的企业或个人。此外，在社区内部（即欧盟内部）由纳税人或不纳税的法人在荷兰进行的收购，欧共体内部任何人购买新的运输工具和进口货物也被认为应纳税事件。

所有上述事件如果在荷兰进行，即使是由非居民实施，也应对其征税。

荷兰还允许通过金融、经济和组织联系彼此密切联系的具有独立企业被视为单一纳税者（财政统一/增值税集团）。

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。

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。



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 VAT rates, formal VAT requirements and the applicable business context.

The VAT system

VAT is effectively a tax on consumer expenditure. So, in theory, the final burden of the tax should not be 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 total 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.

VAT is charged on the supply of goods and services created in the Netherlands 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. Furthermore, the intra-Community (i.e. within the EU) acquisition in the Netherlands by taxable persons or non-taxable legal persons, the intra-Community acquisition of a new means of transport by any person, and the importation of goods are also considered taxable events.

All the above-mentioned events are taxable if performed in the Netherlands, even when they are carried out by non-residents.

The Netherlands furthermore allows legally independent businesses that are closely bound to one another by financial, economic and organisational links to be treated as a single taxable person (fiscal unity/VAT group).

If the business is liable for VAT on its transactions in the Netherlands, it will have to register for VAT.

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 drinks, passenger transport and certain labour-intensive repair and maintenance activities. The zero per cent rate applies to, for example, the export of goods.



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。原则上零税率交易允许全额扣除增值税进项。

进口增值税递延

与一些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。

增值税退税申请

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。



我们能为您做什么？

- 制定增值税控制框架
- 调整用于增值税目的的ERP系统（会计系统）
- 规划用于增值税目的的潜在风险和机会



Additionally, various types of supplies are exempt from VAT, such as educational and medical services. The difference between zero per cent VAT (zero rate) 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 in principle allow for a 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.

VAT refund request

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



What we can do for you?

- Developing a VAT Control Framework
- Adjusting the ERP system (accounting system) for VAT purposes
- Mapping the potential risks and opportunities for VAT purposes

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力图采用对公司经营影响较小的方式，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：

分类

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）。

申报后，荷兰海关当局将对产品分类做出决定。绑定关税信息（BTI）为分类提供了保证，因为它对BTI持有人以及每个欧盟成员国的海关当局都有约束力。我们可以帮助确定您货物的分类，并在随后帮助编制和为BTI申请提供支持。

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获得或无法应用时，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，在某些情况下则须从成本中剔除。

来源

欧盟与许多国家签订了许多自由贸易协定和优惠贸易安排。允许来自这样国家的货物根据指定的严格规则以减少关税税率或以零关税税率进入欧盟。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。

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 of being a trading country with an 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 it does mean that the Dutch Customs Authorities typically try performing their controls and supervision in such a manner that it has little 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).

Upon application, the Dutch Customs Authorities will issue a decision on the classification of the product. A Binding Tariff Information (BTI) provides security on the classification as it binds both the holder of the BTI as well as the Customs Authorities in each EU member state. We can assist with determining the classification

of your goods and subsequently with the preparation and substantiation of the BTI application.

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.

When 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. These allow goods that, on the basis of the specified strict rules, qualify as originating from such a country to 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

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。应缴税额可能很大，消费税手续的规则也很复杂。因此，在进口之前寻求咨询非常重要。

《欧盟海关法典》

自2016年5月1日起，新的“联盟海关法”（UCC）已生效并取代了“共同体海关法”。虽然上面提到的一般原则保持不变，但UCC中有一些根本性的变化。例如，有关海关估价的规定发生了改变，此外，不再根据“首次销售原则”确定海关估价。



我们能为您做什么？

- 帮助您了解您的产品分类（以及相应的税率）
- 申请绑定关税信息（BTI）
- 确定正确的海关估价；评估哪些元素应包括或排除在您的海关价值之外
- 从原产地角度调查哪些风险或机会可能适用于您的业务
- 协助您确定您在欧盟生产并随后出口到某些第三方国家的货物是否符合欧盟原产货物标准
- 协助您申请出口商授权
- 评估您将货物进口到欧盟国家的关税影响。从有自由贸易协定的国家进口和/或避免从适用反倾销税的国家进口货物可能更为有利
- 审查贵公司的供应链，并评估是否适用任何海关暂停和/或简化制度
- 协助您应用海关授权和/或与荷兰海关当局进行沟通
- 帮助获得相关授权（如税务仓库授权），以便能够在暂停消费税的情况下存储和运输消费税货物
- 在确定货物是否属于消费税货物的过程中提供协助

(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 customs formalities upon import, transit and/or export. 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 check/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) has entered into effect and has replaced the Community Customs Code. Although the general principles as mentioned above remain the same, the UCC has introduced some radical changes. For example, the provisions relating to customs value have changed, and furthermore, it is no longer possible to determine customs value on the basis of a 'First Sale'.



What we can do for you?

- Assist you with getting insight in the classification of your products (and the corresponding duty rate)
- Apply for a Binding Tariff Information (BTI)
- Determining a correct customs value; evaluate which elements should be included or excluded from your customs value
- Investigate which risks or opportunities could apply to your business from an origin perspective
- Assist you with determining whether the goods you produce in the EU and subsequently export to certain third countries, would qualify as goods with EU origin
- Assist you with the application of the authorised exporter authorisation
- Evaluate the customs duties impact in the countries from which you are importing your goods into the EU. It may be more beneficial to import from countries with a free trade agreement in place and/or avoid importing goods from countries for which antidumping duties apply
- Review the supply chain of your company and assess whether any customs suspension regimes and/or simplifications may be applicable
- Assist you with the application of customs authorisations and/or communication with Dutch Customs Authorities
- Help with getting the relevant authorisations (such as a tax warehouse authorisation) to be able to store and transport excise goods under suspension of excise duties
- Assist with the process of determining whether goods would qualify as excise goods

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/她留在荷兰一年以上，则一般认为他/她为荷兰的居民纳税人。

非居民纳税人

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，此项通常仅适用于荷兰税务居民。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，而且其税收抵扣等将全额纳入。

在30%豁免制度（见第xx页“外域费用和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。

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：



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, directors' 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

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) are also

eligible for personal/familial deductions, tax credits, et cetera, which are normally only available to Dutch tax residents. Qualifying non-resident taxpayers will benefit from deductions without becoming liable to tax in the Netherlands on their worldwide income and their deductions etcetera are taken into account in full.

Under the provisions of the 30 per cent ruling (see 'Extraterritorial costs and the 30 per cent ruling' on page 33), 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.

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 scheme, 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:



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 (欧元)	税率 (%)	社会保险 (%)	总计 (%)
0 – 19,982	8.9	27.65	36.55
19,983 – 33,791	13.15	27.65	40.80
33,792 – 67,072	40.8	无	40.80
> 67,073	52	无	52

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。基于股票的收入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（享受25%的较低税率）。

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%。当价值超过1,060,000欧元时，适用增加税率：超过106万欧元的部分，税率为2.35%。对2013年1月1日后达成的按揭贷款，只有在其定期还贷并且贷款在30年内定期还清的情况下，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2017年支付的按揭利息，可以按照50%（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。

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 (EUR)	Tax rate (%)	Social security (%)	Total (%)
0 - 19,982	8.9	27.65	36.55
19,983 - 33,791	13.15	27.65	40.80
33,792 - 67,072	40.8	None	40.80
> 67,073	52	None	52

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 of 25 per cent).

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 1,060,000: 2.35 per cent on the portion exceeding EUR 1,060,000. The interest paid on mortgage loans concluded on or after 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 2017 the mortgage interest paid can be deducted against a (maximum) tax rate of 50 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 that holds at least five per cent of the shares or a class of shares of a company, or that 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.

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%。（固定投资回报率见下表）。

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投资利润率。固定投资回报率取决于净资产的金额。该固定回报按项目3征税。不是日常使用并且没有归入项目1和项目2的净资产为项目3税基。

对于居民和非居民，应税基础的一部分免税（2017年：每位成人25,000欧元），外加几项特定扣项。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，以及在荷兰与股份及就业无关的收益。

资产	名义利润	有效税率
不超过25,000欧元	免税	0.00%
25,000欧元 - 100,000欧元	2.87%	0.86%
100,001欧元 - 1,000,000欧元	4.60%	1.38%
1,000,001欧元及以上	5.39%	1.62%

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33,791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9,343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，年度平均最高缴款额度为6,347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3,571欧元。

外域费用及30%豁免规定

从国外雇用/分配的员工所发生的实际且可以证明的费用可免税。这些费用包括如果该员工没有被指派至荷兰，就不需支付的费用。符合外域费用的费用包括，双住所、语言课程、居留证和探亲假。

如果满足某些特定条件，在荷兰工作的外籍员工可准许使用30%豁免规定。根据该项制度，在职员工可获得的免税补偿可为其工作收入的30%。除了30%豁免制度下的税基减免，雇主还可以全部免税报销员工子女在国际学校上学的学校费用。

30%的免税补偿是为了覆盖所有的外域费用。如果使用了30%豁免规定，实际需支付的外域费用无法在30%豁免的基础上再进行免税补偿。但是，如果实际的外域费用高于30%的豁免额，如果可以证明这些费用属实，您可以选择豁免这些较高的实际费用的税。

Box 3

Scope

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

Rates

Box 3 income is taxed at a flat rate of 30 per cent (see table below for fixed return on investment).

Income determination

Income from savings and investments is, as such, not taxable. However, the net assets (assets minus debts) valued at 1 January are deemed to generate a fixed return on investment per year. The fixed return on investment depends on the amount of the net assets. 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.

For residents and non-residents, part of the taxable base is exempt (2017: EUR 25,000 per adult) and several specific deductions apply. Non-residents are subject to taxation only on the net value of a limited number of Dutch assets, including Dutch real estate not used as the primary residence, and Dutch profits rights unrelated to shares or an employment.

Assets	Notional yield	Effective tax rate
Up to €25,000	Tax free	0.00%
€25,000 - €100,000	2.87%	0.86%
€100,001 - €1,000,000	4.60%	1.38%
€1,000,001 and more	5.39%	1.62%

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 33,791. At present, the contributions are capped at EUR 9,343 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 average maximum annual contribution amounts to approximately EUR 6,347 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 3,571.

Extra-territorial costs and the 30 per cent ruling

The actual costs incurred by employees who are hired/assigned from abroad 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.

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. 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.

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 can not be reimbursed tax free in addition to the 30 per cent reimbursement.

若需要获得30%豁免规定，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37,000欧元（即如果包括30%的免税补贴，为52,858欧元）。另一较低金额为28,125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%豁免规定的申请。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%豁免规定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%豁免规定，30%豁免将终止。此外，若在某一工资薪金税周期内荷兰就业终止，30%豁免规定也会在下个税周期结束时失效。30%豁免规定也不再能适用于离职后的收入。因此，原则上在多数情况下，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%豁免规定。

30%豁免规定举例
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欧元的外域费用。

	使用30%豁免	未使用30%豁免
雇主支付	€75,000	€75,000
减: 外域费用	€ 22,500 (收入的30%)	€10,000 (实际费用) -/-
所得税工资	€52,500	€65,000
减: 所得税	€11,226	€16,326 -/-
减: 国家保险税	€9,343	€9,343 -/-
加: 所得税退税	€3,198	€2,149 +
净收入	€57,629	€51,480
有效税率	23%	31%



我们能为您做什么？

- 帮助您了解和管理您的全球人才部署风险及合规性（编制所得税申报单、有效地申请社会保障单和30%豁免申请）
- 在合适的时间，以合理的成本和有效的方式将合适的人员安排在合理的职位上（利用我们的技术帮您管理全球员工，并从适用的税收、养老金和社会保障福利中获益）
- 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。这样可以使得申请的周期从3-4个月缩短至2-3星期。



However, if the actual extra-territorial costs are higher than the 30 per cent reimbursement, you can choose to reimburse these higher actual costs tax free if proof of the costs is available.

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 37,000 (i.e. EUR 52,858 including tax free reimbursement of 30 per cent). A lower norm amounting to EUR 28,125 (i.e. EUR 40,179 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 kilometer 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 after 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 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.

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	€ 11,226	€ 16,326 -/-
Less: National insurance tax	€ 9,343	€ 9,343 -/-
Plus: Levy rebates	€ 3,198	€ 2,149 +
Net income	€ 57,692	€ 51,480
Effective tax rate	23%	31%



What we can do for you?

- Assist you to understand and manage the risk and compliance of your global talent deployments (preparation of income tax returns, most efficient application for your social security statements and 30% ruling applications)
- Putting the right people in the right locations, at the right times, in a cost effective and efficient way (manage your global workforce with our technology and benefit from the applicable tax, pension and social security benefits)
- 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



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。

如果某一企业拥有不动产，被视为“房地产实体”，收购该实体的股份也可能会需要缴纳转让税。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

荷兰公司的股息通常需要缴纳15%的荷兰股息预提税。一般来说，在业务驱动的结构中，这并不适用于荷兰企业。纳税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或企业所得税中抵扣。

根据要求和在一定条件下（主要是欧盟/欧洲经济区），在荷兰不支付个人所得税或企业所得税的某些有资格作为收入受益人的非居民股东，他们可以获得预扣股息税的退款。在这种情况下，征税高于作为荷兰居民或公司总部设在荷兰时的个人所得税或企业所得税。

一个新的可选股息预扣税免除规则将适用于（部分）不需缴纳企业所得税的某些收入受益实体（包括类似的外国实体）。在分配股息时必须满足相关条件。该规则的生效日期尚未确定。

由于欧盟的母子公司法令或欧盟/欧洲经济区法律，支付给其他欧盟/欧洲经济区国家的企业实体的股息通常免缴股息税。此外，股息预提税也往往会通过大约100个荷兰双边税收条约而消除或降低。荷兰政府最近提出了一项计划，如果向条约合作伙伴付款，则在业务结构中适用股息预扣税的零税率。

无预提利息和特许权费所得税

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。
- 各种环境税，如能源税和自来水税。



我们能为您做什么？

- 评估是否需要预扣股息税。
- 帮助您确定您的税务责任，包括预扣税和所得税。
- 告知您双边税务条约的条件和适用性。
- 就国家法律和国际法的适用问题向您提供建议。
- 协助您遵守正式的管理规则，如通知期限、申请格式、异议和上诉。

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 consists of or has consisted of real estate and at least 30 per cent consists of Dutch immovable property.

Dividend withholding tax

Dividends from Dutch corporations are generally subject to a 15 per cent Dutch dividend withholding tax. In general, in a business-driven structure this does not apply to a Dutch cooperative. Dividend withholding tax on dividend received by taxpayers or corporate entities is creditable against the due personal income tax and the corporate income tax.

On request and under conditions – mostly EU/EEA - certain non-resident shareholders who qualify as beneficial owner of revenues with regard to which they do not pay personal income tax or corporate income tax in the Netherlands can receive a refund of withheld dividend tax. This is the case insofar as this levy is higher than the personal income tax or corporate income tax they would owe if they would have resided or been based in the Netherlands.

A new optional exemption from dividend withholding tax will apply to certain income beneficiary bodies which are (in part) not subject to corporate income tax (including comparable foreign entities). The relevant conditions must be satisfied at the time of distribution. This rule will enter into force on a date yet to be determined.

Dividends paid to corporate entities in other EU/EEA countries are often exempt from dividend tax due to

the EU Parent/Subsidiary Directive or EU/EEA law. Moreover, dividend tax is often eliminated or lowered by one of the almost 100 Dutch bilateral tax treaties. The Dutch government has recently presented a plan to apply zero per cent dividend withholding tax in business structures if payments are made to treaty partners.

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 are part of 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.
- A variety of environmental taxes, such as energy tax and tax on mains water.



What we can do for you?

- Assess whether an obligation to withhold dividend tax exists.
- Help you to determine your tax liability, both for withholding tax and income tax purposes.
- Inform you about the conditions and application of a bilateral tax treaty.
- Advise you on the application of national and international law.
- Assist you in complying with the formal and administrative rules such as notification deadlines, application forms, objection and appeal.

税收激励优惠

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激励创新和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36页“创新激励制度”），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2017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收的总额以内。对于初创公司，减少额可能达到第一分项的40%。

为了获得研发激励项目的补贴，纳税人必须向RV0.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。

投资激励

某些商业资产中的投资在计算税基时可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%。一个类似的税收激励措施可用于新的环境改善型资产的投资。如果这种投资额超过2,500欧元并且该资产符合“2016环保清单”（Environment List），还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向RV0.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申请。无论是EIA和MIA，都设置了优惠上限。

可选折旧

如果条件得到满足，企业家可以适用自选折旧计划。与常规计划不同，每年可以选择更高或更低的折旧率，具体取决于当时最适合的情形。

对于有益于荷兰环境保护的符合条件的资产投资，可以用自选折旧方法。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。对于无形资产的生产成本，可以允许一次性折旧。并且，自选折旧可用于其他指定的商业资产，用于初创企业和海船。



我们能为您做什么？

- 告知您税收优惠的条件
- 就您的企业应用税收优惠政策方面向您提供建议
- 协助您遵守正式的管理规则，如通知期限、申请格式、异议和上诉。

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 37), 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 (Wet bevordering speur- en ontwikkelingswerk: 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 2017, the regular 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. For start-ups, the reduction may amount to 40 per cent of the first bracket.

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.

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

If conditions are met, entrepreneurs are permitted to apply an arbitrary depreciation scheme. In contrast to a regular scheme, a higher or lower depreciation rate may be selected annually depending on which would be the most suitable at the time.

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. For the production costs of intangible assets, a one-off depreciation may be allowed. And, arbitrary depreciation is available to other designated business assets for starting entrepreneurs and seagoing vessels.



What we can do for you?

- Inform you about the conditions for tax incentives
- Advise you on the application of the tax incentives to your business
- Assist you in complying with the formal and administrative rules such as notification deadlines, application forms, objection and appeal

税务合规

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步退税申报。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）。

如果对初步评估结果有异议，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，纳税人仍然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，之后便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（如果财年与日历年度相同，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制作。在特定条件下，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2016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2018年5月1日。这该财年结束后十六个月的最长延期时间，也适用于财年与日历年度不相同的公司。

当完成纳税申报后，税务机关往往会发出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，即会发出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。如果对最终的企业所得税纳税评估有异议，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后六个月起开始计算，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，应付税款更低的情况下，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，确保初步评估尽量与预期的最终评估结果相近，这对企业来讲非常重要。



我们能为您做什么？

- 编制企业所得税申报表
- 编制年度账务的税务会计问题（荷兰GAAP、IFRS或US GAAP）
- 针对税务（合规）流程设置提供建议
- 建议和提供税务技术解决方案（会计、监测、国别报告、工作流程）



Tax compliance

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 corporate income tax (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).

An objection against a preliminary assessment must be filed within six weeks after the date of the assessment. Please note that at any time after this the taxpayer still has the possibility to 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 a 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 2016, an extension for filing the CIT return may be granted up to May 2018. The maximum extension 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. An objection against the final CIT assessment 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 is calculated 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



What we can do for you?

- Prepare corporate income tax returns
- Prepare tax accounting positions for annual accounts (Dutch GAAP, IFRS or US GAAP)
- Advise on tax (compliance) process set-up
- Advise on and delivery of tax technology solutions (accounting, monitoring, country-by-country reporting, workflow)





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。

请注意，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

从2016年1月1日起，跨国集团的合并营业额达到至少7.5亿欧元并且其终属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，对于母公司不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，不论其终属母公司属于哪个税收管辖国。在荷兰税务机关确定的税务申报时间范围内，荷兰公司须保留这些文件。



high level of tax interest payable of at least 8 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 make sure the preliminary assessments are 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.

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

As per 1 January 2016 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 parent 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. These need to be in the administration of the Dutch companies in the timeframe set for filing the tax return.

营业额至少为7.5亿欧元的一个跨国集团的位于荷兰境内的实体必须通知税务机关其最终母公司或代理母公司是否将提交所述的国别报告。如果不是，必须通知税务机关将由哪个集团公司和公司的纳税居民提交所述报告。此通知应最迟在财政年度的最后一天作出。然而，2016年是需要进行此通知的第一年，财政年度与日历年度相同的公司将获得延期至2017年9月1日进行首次通知。

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、视同股息的分配以及某些利润参与贷款的利息，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；或
- 支付方和收取方均为为荷兰税务构成的财政总体的一部分；或
- 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应付荷兰股息的预提税，可降低（荷兰的实体所作分配的）三个百分点。

在纳税义务发生或者股息预提税退税日历年度后的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。



我们能为您做什么？

- 评估股息预扣要求
- 编制股息预扣申报单



A Dutch group entity of a multinational group with a turnover of at least EUR 750 million must notify the Tax Authorities whether the ultimate parent company or surrogate parent company will file the country-by-country report. If not it must notify the Tax Authorities which group company and its tax residence will file the report. This notification should be made at the latest on the final day of the financial year. However, 2016 being the first year for the notification, companies with a financial year equal to the calendar year are granted an extension to 1 September 2017 for the first notification.

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 and that 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 in 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.



What we can do for you?

- Assess the dividend withholding position
- Prepare dividend withholding returns



增值税

增值税申报

纳税周期通常为一个日历季度。但是，纳税人可以要求向荷兰税务机关提交增值税月度申报。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，增值税申报应当在相应一税收期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，申报应当在相应一税收期之后的第二个月的最后一天前完成。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3月31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。必须在递交增值税申报单时最终支付税务期间的应付增值税。

可以在提交增值税申报后六个星期内（在大多数情况下是在应缴增值税的最终付款日期后六周内）提出反对，对提交的增值税申报表进行调整。此外，在提交增值税申报后五年之内，可提交额外增值税申报。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。如果向税务机关的应付增值税超过1000欧元，则需要使用特殊表格。

概括性报表

如果纳税人向另一个欧盟国家的企业家提供货物或服务，并且在货物供应的情况下，这些货物从荷兰发运，则需要提交概括性报表。将自己的货物运输到另一个欧盟国家的纳税人也必须提交这些报表。应纳税人必须提交概括性报表的期限取决于实际情况（供应量和/或收购量以及交易类型）。提交有以下几种情况：月度、双月度、季度和年度。

在荷兰，欧共体内货物供应的每月限值（即所谓的“Opgaaf ICP”）为5万欧元。用于服务的“Opgaaf ICP”可以按季度提交。如果允许纳税人提交年度增值税申报表，只要符合某些条件，就可申请每年一次提交报表。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（分开计算）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。



我们能为您做什么？

- 编制和提交增值税申报表，概括性申报表，欧盟内部表申报和退款申请
- 匹配一般分类帐和增值税申报单



Value added tax

VAT return

The tax period is usually a calendar quarter. However, the taxpayer can 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 can 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 tax period to which they relate. Taxable persons filing an annual return are automatically allowed to defer filing until 31 March of the following year. This applies even if no business has been conducted in the Netherlands during that period or if 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. The VAT payable regarding a tax period ultimately has to be paid when the VAT return has to be filed.

Adjustments can be made to a submitted VAT return by lodging an objection within six weeks after filing the VAT return (in most cases within six weeks after the ultimate date of payment of the VAT due). Furthermore, an additional VAT return can be submitted within five years after filing the VAT return. However, in the latter case, no formal appeal is allowed if the changes are

rejected by the Tax Authorities. A special electronical form exists for filing additional VAT returns. A special form is required if the correction of VAT payable to the Tax Authorities is more than EUR 1, 000.

Recapulative Statement

A Recapulative Statement needs to be submitted if the taxpayer supplied goods or services to an entrepreneur in another EU country and, in the case of the supply of goods, these goods are dispatched from the Netherlands. Taxpayers transporting their own goods to another EU country must also submit these statements. The period for which the taxable person must submit a Recapulative Statement depends on the actual situation (the amount of supplies and/or acquisitions and the type of transactions). The following situations are possible: monthly, bimonthly, quarterly and annually.

In the Netherlands the threshold for monthly listing of intra-community supplies of goods (the so-called 'Opgaaf ICP') is EUR 50,000. The 'Opgaaf ICP' for services can be filed on a quarterly basis. If a taxable person is allowed to file annual VAT returns, it is possible, provided certain conditions are met, to apply for annual submission of the statements. 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 year and (separately) for arrivals of goods from other EU countries if these exceed EUR 1,500,000 per year. 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.



What we can do for you?

- Prepare and file the VAT returns, Recapulative Statements, Intrastat declarations and refund requests
- Matching general ledger and VAT return



个人所得税

个人所得税申报

原则上，纳税申报必须在每个日历年后的5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，以便在每个日历年度中要求月收入退税。

工资税

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（根据工作相关费用或者特定减免）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（主要涉及雇主部分的信息）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。

每个工资税报税单上的应付金额必须在税务机关规定的期限内支付。

向职工提供补偿或实物福利的用人单位，必须评估工资税的后果。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，（如果符合特定的条件）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定的免税福利，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80%的最终税费。



我们能为您做什么？

- 工资税合规审查
- 雇佣税重组服务
- 准备荷兰个人所得税申报表
- 提交初步评估请求
- 设置和运行荷兰工资核算流程
- 关于高效工资税支付和工作相关费用计划的建议

Personal income tax

PIT return

Tax returns must be filed after each calendar year, in principle before 1 May. 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.

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.

The amount due on each payroll tax return has to be paid within the deadline 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.



What we can do for you?

- Payroll tax compliance review
- Employment tax reorganisation services
- Prepare Dutch personal income tax returns
- File requests for preliminary assessments
- Set up and run Dutch payroll processes
- Advisory with respect to tax efficient wage tax payments and the work-related cost scheme

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，并有良好的职业道德。

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。

荷兰雇主也可以雇用“个体经营者”。个体经营者不属于雇员。个体经营者的地位主要由“确定劳动关系放宽管制法”（“Wet DBA”）管理而不是由荷兰劳动法管理。

在实践中，有时很难区分雇员和个体经营者。然而，用人单位应确保荷兰税务机关不会将与个体经营者所建立的劳动关系视作雇佣关系。用人单位可以通过向荷兰税务机关报批与个体经营者间签订的合同，或使用标准化的预批准合同，以确保劳动关系的安全有效性。如果2018年之前，荷兰税务机关认为这种关系属于就业，则双方可能会被罚款。然而，由于财政部和荷兰劳动力市场之间的最近讨论，预计个体经营者的地位很快就会改变。



我们能为您做什么？

- 有关荷兰劳动力市场发展的最新信息
- 关于就业条款和条件的建议
- 关于个体经营者的地位的建议

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 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 is 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.

Dutch employers can also hire 'self-employed persons'. A self-employed person is not an employee. The position of the self-employed person is mainly regulated by the 'Wet Deregulerend Beoordeling Arbeidsrelatie' ('Wet DBA') and not by Dutch labour law.

In practice it is sometimes hard to make a distinction between an employee and a self-employed person. The employer should make sure that the Dutch Tax Authorities cannot consider the relationship with the self-employed person as an employment. It is possible to obtain security about the labour relationship by submitting the contract with the self-employed person to the Tax Authorities for approval, or by using a standardized pre-approved contract. In case the Dutch Tax Authorities consider the relationship as an employment, as of 2018 both parties can be fined. However due to recent discussions between the Ministry of Finance and the Dutch labour market, it is expected that the position of the self-employed person will be changed in its favour very soon.



What we can do for you?

- Up-to-date information about the developments in the Dutch labour market
- Advice about employment terms and conditions
- Advice about the position of a self-employed person

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：

- 要求为拥有50名或50名以上员工的每个公司建立工作委员会。由员工选举委员会的成员。工作委员会促进管理层和员工之间的沟通，并有合法权利就公司的某些决定提出建议或批准。
- 有责任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。
- 不得基于一系列理由歧视包括求职者在内的所有员工。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。
- 有义务向员工至少支付最低工资。最低工资是一笔每月固定的金额，并会每年增加（自2017年1月1日起对于23岁及以上员工的最低标准为1,551.60欧元）。
- 雇员在分娩、领养和其他家庭状况（包括享有至少十六周的孕假和产假的权利）方面的各种福利。
- 每周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。
- 限制雇主处理其从雇员和求职者处所获得的个人资料的自由。
- 可以与一位员工签订临时雇佣合约的数量限制。

建议雇主为每位员工制定全面的就业合同，合同中包括所有雇佣条款和条件。此外，还可通过对雇员强加义务来保护雇主的商业利益（例如关于商业秘密的保护或某些就业结束后的竞争性活动）。

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。荷兰对满足特定（薪金）标准的跨国公司的高技能工人实行具有较少限制的准入政策。

欧洲经济体国家公民

对于欧洲经济区国民没有相应的移民要求（不包括克罗地亚国民，该国国民在就业的第一年需要工作许可证）。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90天（但不超过180天），需具备居留证，方能合法在荷兰停留。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被认可的担保人，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。

Employment law requirements Immigration

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. 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.
- An obligation to pay employees at least the minimum wage, which is a fixed monthly rate and is increased annually (as of 1 January 2017 EUR 1,551.60 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).
- A full-time work week that 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.
- A limitation of the employer's freedom to process personal data obtained about its employees and job applicants.
- The limitation of the number of temporary employment contracts that can be offered to an employee.

It is recommended that employers have a comprehensive employment contract in place for every employee, which includes all the terms and conditions of employment and in addition protects 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).

Immigration procedures must be started for foreign nationals who want to work and stay in the Netherlands. The Netherlands has 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 be allowed 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).

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停留至少三个月，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。

对于分配到同一集团内的荷兰公司的非欧洲经济区国民，可能适用对关键人员的公司内部工作许可程序。该集团的全球营业额至少需要达到5000万欧元。此外，员工必须至少拥有学士学位，拥有管理或关键职位，并且每月月薪至少为4,669.92欧元（包括假日工资，2017年数字）。

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

高技能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。必须满足下列要求：

- 公司必须在荷兰移民和归化局（IND）注册和认可。
- 员工必须拥有每月4,324欧元（4,669.20欧元，包括节假日薪资，2017年数据）或如果员工年龄小于30岁时为3,170欧元（3,423.60欧元，包括节假日薪资，2017年数据）的市场水平的月薪。

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%的税收豁免（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的十八个指定办公室中的一个办公室进行非居民登记，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。

如果停留时间在六个月内但超过四个月，则必须在市政人口数据库登记。



我们能为您做什么？

- 从零起步设立工作委员会，例如起草工作委员会规例、举办工作委员会选举、制定时间规划等。
- 指导创建安全健康的工作环境
- 分析贵公司的活动是否属于强制性CLA的范围
- 关于荷兰劳动法的咨询，如各种最低休假要求、（起草）就业合同和如何终止雇佣合同（的策略）
- 关于如何处理员工的个人数据的建议
- 申请工作居留证

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. Furthermore, 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 4,669.92 (including holiday pay, figure 2017).

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 4,324 (EUR 4,669.20 including holiday pay, figure 2017) or EUR 3,170 (EUR 3,423.60 including holiday pay, figure 2017) 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 in the Municipal Population Database at one of the eighteen designated offices is voluntary, but required in order to obtain a Dutch citizen service number needed for tax and payroll purposes.

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



What we can do for you?

- Setting up a works council from scratch such as drafting works council regulations, organising works council elections, time-planning etc.
- Give guidance in creating a safe and healthy work environment
- Analyse whether the activities of your company fall under the scope of a mandatory CLA
- Advice about Dutch labour law such as the various minimum leave requirements, (drafting) employment contracts and (strategies on) how to terminate an employment contract
- Advice on how to deal with personal data of employees
- Apply for work and residence permits

会计和审计

会计要求

公司需要保持足够充分的会计记录，以在任何时间可以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。通常，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），但必要时，会计记录必须能够在一个合理的时间提供。企业可以决定不以欧元保留记录，而使用其自身的功能货币。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，然后再由企业股东通过。接着，通常会通过在商会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，通常

只需要提交在其母国提交的年度财务报表的副本。

企业没有必要以荷兰语编写和提交年度报告。年度报告的编写可以使用英语、德语或法语。



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 filed in 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.



年度报告

企业规模

对于所有公司，除按照欧盟在编制财务报表时采用的国际财务报告准则（IFRS）外，制定和提交年度报告的要求以及审计要求取决于公司规模。公司依据三个标准被划分为“微型”、“小型”，“中型”或“大型”。这三个标准分别是依据历史成本计量的（合并）总资产，财政年度中的净营业额和平均雇员人数。下表概括了上述标准。

	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 且 < 12	> 12 且 < 40	> 40
总资产 (百万欧元)	<0.35	> 0.35 且 < 6	> 6 且 < 20	> 20
雇员人数	<10	> 10 且 < 50	> 50 且 < 250	> 250

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。请注意，微型、小型和中型优惠制度不适用于采用国际财务报告准则（IFRS）的公司，因为此类公司自动地属于大公司体系的范围。

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（GAAP），并让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。

财务报表可以按照荷兰GAAP或国际财务报告准则（IFRS）进行编制。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。

其中审计报告必须包括以下几点：（一）财务报表的所有主要事项是否按照适用的会计原则编制，是否能够真实、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，且不含有重大错误；及（三）是否已提供其他额外信息。在审计员00B（公共利益实体）报告中，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等信息。

微型与小型公司可以发布董事会报告，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。除了一般性要求外，微型公司或小型公司也可以自主基于税务会计原则准备财务报表。结果是财务报表的权益及利润与企业纳税申报中的权益和利润应是相同的。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。

The annual report

Size of the company

For all companies, except those applying the International Financial Reporting Standards (IFRS) as adopted by the EU in the preparation of their financial statements, 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.

	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

A company will be classified as micro, small, medium-sized or large when 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). Please note that the reliefs of the micro, small and medium-sized regimes cannot be used by companies applying IFRS in the preparation of their financial statements, as these automatically fall under the large company regime.

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. 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, among other things, 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. In the auditor's report for so-called OOBs (Public Interest Entities), 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 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.

合并报表

集团财务报表是对荷兰的众多境外投资者有影响的一个重要问题，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。尽管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，但也有相关的合并豁免。

荷兰的小型公司无须制作和提交合并财务报表。如果（中间）控股公司在合并财务报表方面符合小公司标准，则无需编制和提交合并帐目（《荷兰民法》第407条第2款）。不符合小公司标准的中间控股公司，也可根据第408条款得到编制合并财务报表的豁免。当应用此豁免时，公司可以仅将此规模标准应用于其公司帐户。通常公司帐户适用于针对小公司的制度。

非常重要的一点是，为了能够使用此豁免规则，中间控股公司须符合第408条规定的所有条件。其中一个条件是，公司应该合并的财务信息已包括在其（最终）母公司的财务报表中，这些财务报表是根据欧盟法律的规定编制的，并已在允许的提交时间内提交商会，且附有董事会报告和审计报告。

时间表

下面的时间表显示了与财务报表流程相关的时间框架和可能的延期。请注意，这不适用于上市公司。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。

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。未遵守规定的董事可能会被罚款 - 和处以 六个月监禁（此为最重处罚）。

一旦企业破产，违反以上法定要求将对企业产生极大影响。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，并可能对清算亏损承担个人责任。

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	
编制财务报表	年度结束后5个月内	最多为5个月（使得最长的准备时间为年度结束后10个月）
股东大会通过财务报表	编制完成后2个月内	如果应用了上述延期，报表通过应在年度结束后12个月内
财务报表归档	通过后的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通过）	如果应用了上述延期，报表归档应在年度结束后12个月内

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.

Small companies in the Netherlands are exempt from preparing and filing consolidated financial statements. If the (intermediate) holding company meets the small company criteria on a consolidated basis, there is no need to prepare and file consolidated accounts (Article 407 section 2 of the Dutch Civil Code). Moreover, intermediate holding companies that do not meet the small company criteria on a consolidated basis, may be exempt from preparing consolidated financial statements when applying Article 408. When applying this exemption, the company can apply the size criteria only to its company accounts, due to which it will generally fall under the regime for small companies.

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. One of the conditions is 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 financial statements have been prepared

in accordance with the provisions of EU legislation and have been filed with the Chamber of Commerce within the allowed timeframe, accompanied by a directors' report and auditor's report.

Timetable

The timetable below shows the timeframes and possible extensions relating to the financial statements process. Please note that this 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.

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. Penalties that may be imposed on a director for non-compliance are fines and – this is the maximum penalty – 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.

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.

我们是谁

在荷兰的普华永道公司，约有4,762名员工在12个办公室共同工作。为我们的客户、我们的员工和我们生活和工作的社区创造价值是普华永道的核心任务。将我们联合在一起的是一个共同的目标 - 建立对社会的信任和解决重要的问题。我们是位于157个国家超过223,468人的普华永道公司全球网络的一员。

我们的宗旨是为客户提供高质量的保证、税务与咨询服务。



普华永道在全球拥有

审计及鉴证部分

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）信息保证和针对一些会计问题给出的建议。

税务部分

税务部分：为企业、个人和组织提供税务策略、纳税筹划和税收合规等帮助，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。

咨询部分

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。咨询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以及濒临破产问题的客户，提供危机管理服务。

Client satisfaction mostly improved

	客户满意度		推荐意向	
	2015/2016	2014/2015	2015/2016	2014/2015
审计及鉴证服务	8.0	7.9	8.0	7.7
税务服务	8.4	8.3	8.2	8.2
咨询服务	8.2	8.3	8.4	7.8

员工

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状况。

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、提交文件以及疑问快速畅通地进行沟通。



全球拥有
223,468
名员工



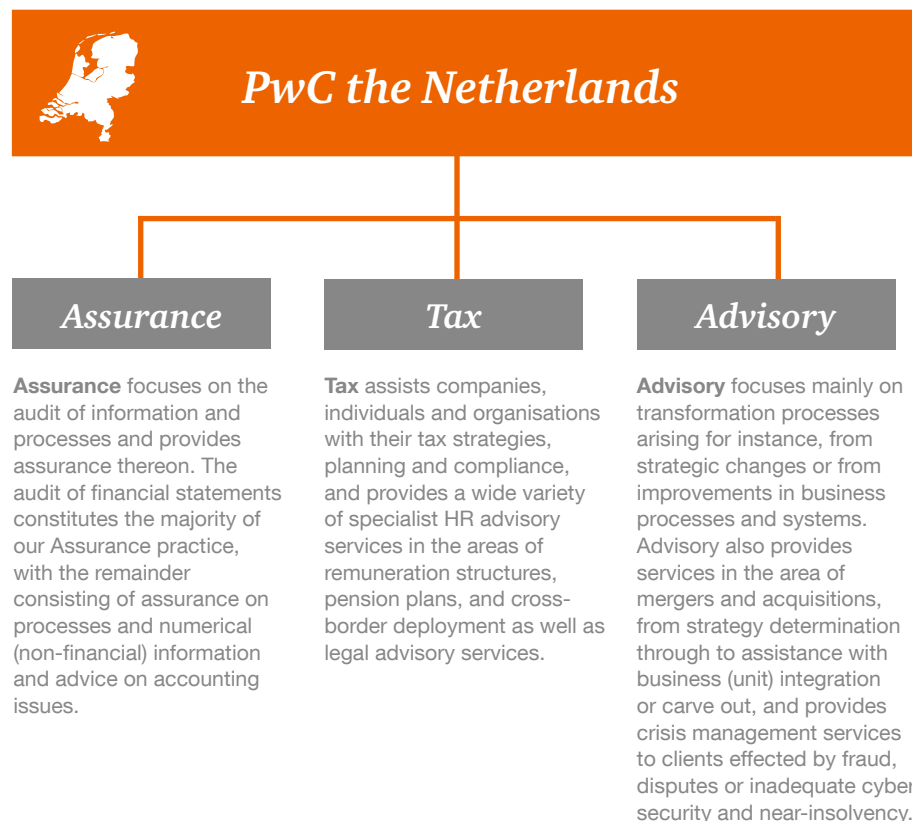
荷兰拥有
4,762
名员工

12
个办事处



Who we are

At PwC in the Netherlands, about 4,762 people work together from twelve offices. Creating value for our clients, our people and the communities we live and work in is at the heart of PwC. And what binds us is one common purpose – to build trust in society and solve important problems. We are a member of the PwC network of firms in 157 countries with more than 223,468 people. We're committed to delivering quality in assurance, tax and advisory services.



Client satisfaction mostly improved

	Client satisfaction		Recommendation	
	2015/2016	2014/2015	2015/2016	2014/2015
Assurance	8.0	7.9	8.0	7.7
Tax	8.4	8.3	8.2	8.2
Advisory	8.2	8.3	8.4	7.8


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.

 **223,468**
people worldwide

 **4,762**
people in
the Netherlands

12
Offices 

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我公司的知识中心：

知识中心

Fascinatia Boulevard 350

3065 WB Rotterdam

P.O.Box 8800

3009 AV Rotterdam

 knowledge.centre@nl.pwc.com

更多信息，请点击：

税务相关：

 <http://www.taxsummaries.pwc.com>

普华永道荷兰：

 <http://www.pwc.nl>

NFIA：

 <http://nfia.nl>

荷兰外商投资局中文网站

 www.nfia-china.com
<http://weibo.com/nfia>

本文件于2017年1月1日编制完成。后续修订内容并未包括在内。本次发行以英文和中文出版。中文版本为英文版的非官方译文。如理解出现差异，请以英文版为准。

普华永道致力于构建社会诚信体系和解决重要问题。我们的公司网络遍布157个国家，拥有223,000多名员工。仅在荷兰普华永道，就有超过4,700名员工在一起工作。我们的宗旨是为客户提供高质量的保证、税务与咨询服务。您可以访问我们的网站www.pwc.nl 进行更多了解，或者将您需要解决的问题告诉我们。

本文件内容仅为一般类信息，并不构成专业意见，因此不可作为专业顾问咨询的替代方式。对于您或其他任何人依赖本出版物所含信息采取或不采取行动，或者据此做出的任何决定，PricewaterhouseCoopers Belastingadviseurs N.V. 不接受或承担任何义务、责任或职责。

Contacts and links

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

Knowledge Centre
Fascinatio Boulevard 350
3065 WB Rotterdam
P.O.Box 8800
3009 AV Rotterdam
 knowledge.centre@nl.pwc.com

Links for more information:

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

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

NFIA:
 <http://nfia.nl>

This document was concluded on 1 January 2017. Subsequent developments have not been included.

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 157 countries with more than 223,000 people. At PwC in the Netherlands over 4,700 people work together. We're committed to delivering quality in assurance, tax and advisory services. Tell us what matters to you and find out more by visiting us at www.pwc.nl.

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details.

This content is for general information purposes only, does not constitute professional advice and should therefore not be used as a substitute for consultation with professional advisors. PricewaterhouseCoopers Belastingadviseurs N.V. does not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.

