



Doing Business in the Netherlands 在荷兰经商 2022

Contents

简介	4	Introduction	5
普华永道国际会计事务所	4	PwC	5
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	10	Workforce	11
创新与激励	10	Innovation and incentives	11
基础设施	12	Infrastructure	13
商业运营	14	Business operations	15
行业	18	Industries	19
法律架构	24	Legal system	25
通过法人实体经商	24	Doing business via a legal entity	25
企业法人	24	Corporate entities	25
非企业法人	28	Non-corporate entities	29
分公司	28	Branch	29
荷兰税收环境	32	Taxation in the Netherlands	33
裁决和配合合规	34	Rulings and cooperative compliance	35
国际发展	36	International developments	37
荷兰税收	44	Dutch taxes	45
税务合规	78	Tax compliance	79
人力资源及劳动法	88	Human resources and employment law	89
人力资源	88	Human resources	89
劳动法的要求	90	Employment law requirements	91
入境事务	92	Immigration	93
会计和审计	96	Accounting and audit	97
会计要求	96	Accounting requirements	97
年度报告	98	The annual report	99
我们是谁	104	Who we are	105
联系方式和链接	110	Contacts and links	111

简介

普华永道国际会计事务所



在此我很高兴地向大家介绍普华永道国际会计事务所发布的 2022 年版《在荷兰经商》。在国际上开展业务能够开拓公司视野，并为公司能够对社会做出贡献、公司的成长、追求创新和建立信任提供独特的机会。一家公司在荷兰开展业务，就进入了世界上最开放的经济体之一。这里拥有完备的基础设施（包括欧洲最大的港口）、有竞争力的商业环境和强大的劳动力队伍。荷兰税务制度的特点之一就是多种鼓励措施来激励创新和业务活动。作为一个国际化的国家，荷兰拥有众多外籍雇员 - 其中大多数受过高等教育。

虽然世界正在不断发生变化，但全球新冠 (COVID-19) 疫情几乎对每个人来说都是前所未有的。我们意识到很幸运地是，即使是在现代世界史无前例的严重疫情蔓延期间，荷兰也已充分证明其是一个始终保持相对稳定和高复原力的国家。对比例如最近的英国脱欧、国际贸易纠纷、减缓气候变化影响、网络犯罪猖獗等其他不确定因素，这显得尤为重要。这些只是企业面临的诸多挑战的一部分。尽管面对所有不确定性，荷兰无论在金融、经济还是社会氛围方面仍保持稳定发展，政府也正竭尽全力来维持这一良性发展势头。因此，荷兰将保持为一个宜投资之地，并且肯定能被视为进入欧洲的门户，成功开展业务的坚实基础。

本篇指南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的丰富经验，在本书中对这些疑问进行了解答。

本出版物将指导您了解在荷兰开展业务的所有关键方面：经济环境、大行业和业务分类，在荷兰生活的情况以及各种劳动力概括。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、劳工法以及审计和会计等事项的关键方面。

然而，这篇指南的主要作用是一份基本概况，仅可以作为起点。如需更多信息，我们的顾问将很高兴为您提供帮助。

我在此谨代表普华永道国际会计事务所，相信这本指南对您有所助益，并祝您在荷兰开创一项可持续发展的业务一帆风顺！

Marc Diepstraten
普华永道国际会计事务所董事长

Introduction

PwC

I am pleased to present the 2022 edition of PwC's publication Doing Business in the Netherlands. Doing business internationally expands a company's horizon and offers unique opportunities for being able to contribute to society, growth, innovation and trust. When doing business in the Netherlands, a company enters 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 workforce. The Dutch tax system features several incentives to stimulate innovation and business activities. And as an internationally oriented country, the Netherlands is home to many – most of them highly educated – foreign workers.

The world is experiencing constant change, and the worldwide COVID-19 pandemic is unprecedented for almost everyone. We are lucky to realise that even during the worst pandemic the modern world has ever experienced, the Netherlands has proven to remain a relatively stable and resilient country. This is even more important, considering other uncertainties such as the recent Brexit, international trade disputes, the mitigation of climate change effects and a strong rise in cybercrime. These are but a few of the challenges that businesses face and despite these uncertainties, the Dutch financial, economic and social climate remains stable and the government is keen to keep it that way. Hence, the Netherlands remains a great place to invest in and can surely be seen as a gateway to Europe and as a solid basis for a successful business on the EU internal market.

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.

You will find all the key aspects of doing business in the Netherlands in this publication: the economic climate, big industries and business segments, what it is like to live in the Netherlands and different workforce aspects. It describes the most popular legal forms of businesses in the Netherlands and the key aspects of tax, human resources, employment law, audit and accountancy.

However, as a guide, this publication primarily serves as a starting point. If you need more information, our advisors will be happy to assist you.

On behalf of PwC NL, I trust that you will find this guide useful and wish you every success in setting up a sustained business in the Netherlands.

Marc Diepstraten
Chairman of PricewaterhouseCoopers Belastingadviseurs N.V.



荷兰普华永道中国业务部

当全球经济刚显示出从新冠肺炎疫情复苏的迹象，中国经济在疫情期间就已经呈现出又一年的GDP增长。而荷兰形势的稳定，正为扩大中荷贸易奠定良好的基础。

我们倍感鼓舞的看到，数字化创新于在家工作期间已被广泛使用，这有助于在这样一个充满挑战的时期维护中荷两国深度的关系。另一方面，数字化创新也为中国公司实施海外战略，远程进入市场提供了便利；比如通过收购有市场价值的当地实体，或是在当地设立子公司，来进一步渗透进当地的市场，从而扩张公司的欧洲战略市场。中国强劲的新型电动车产业在可持续发展的全球趋势下，进入荷兰，以荷兰为门户发掘了通往欧洲市场的路。

此外，对未来展望表明，荷兰巩固了作为欧洲门户的优势地位，作为海外企业设立公司发展欧洲业务的基地，例如欧洲研究机构搬迁至荷兰（欧洲药品管理局）。

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，交易服务，税务和法律咨询。我司经验丰富的中英荷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，开展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

我谨代表荷兰普华永道中国业务部祝您业务蒸蒸日上，并期待为您提供服务。
马腾

Maarten Arends

PwC NL China Business Group

While the global economy shows signs of recovery from COVID, the Chinese economy has shown another year of GDP growth during COVID. As the Netherlands stays stable, this forms a good basis to expand the ongoing Sino-Dutch trade.

It is encouraging to see that digital innovations have been widely used during working from home which helps maintain the deepened relationship between China and the Netherlands in this challenging period. On the other hand it also facilitates market entries on distance for Chinese companies to execute their overseas strategy, e.g. expand their strategic market either by acquisitions in Europe of valuable players in the local market or setting up their own local entity to penetrate the respective local market. The global trend around sustainability fits well with China's strong new electric vehicle industry and they found their way into the Netherlands being the door to Europe.

Further outlook shows that the Netherlands strengthened its position for foreign companies to be their home basis for further growth in Europe, e.g. relocation of European Institutions (European Medicines Agency) to the Netherlands.

We offer Chinese companies a comprehensive range of professional services from audit, business and financial advisory to global human resource solutions, management consulting, deals, tax and legal services. Our experienced, Chinese, English and Dutch 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
- 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

On behalf of the Netherlands China Business Group, I wish you lots of success with your business and look forward to supporting you.

Maarten Arends

为什么要在荷兰投资？

友好的营商环境、占据商业战略高地、稳定的法律制度、受教育程度高并且具备多种语言能力的劳动力资源，以及优越的基础设施，这些仅仅是在荷兰经商的众多优势中的一部分。

以我们之见，凭借这些要素，荷兰被视为进入欧洲的（数字）门户。

经济概况

最佳经商国家和优越的居住地

在洛桑国际管理学院（IMD）发布的 2021 年版《世界竞争力排名》中，荷兰名列第四。荷兰打造了一个极具竞争力的国际化营商环境，是个不折不扣的世界一流经商目的地。依据IMD排名，荷兰在经济表现（第二名）和商业效率（第四名）特别亮眼。在基础设施方面，荷兰排名第七，政府效率排名第十二。

在《世界经济论坛：2020 年全球竞争力报告 – 特别版》中，重点关注与新冠肺炎疫情危机有关的复苏与复兴优先事项，荷兰在总体经济转型准备方面名列第四，仅次于芬兰、瑞典和丹麦。荷兰在基础设施和数字网络以及面向未来劳动力市场的技能和培训等转型准备工作优先事项方面得分特别高。此外，在可靠的公共机构、社会保护和新经济的劳动改革、医疗保健基础设施的扩展、未来市场的公私合伙关系以及公司的多元化和包容性促进等方面，荷兰的得分也相对较高。在经历新冠疫情两年后，荷兰经济展现出非常强劲的复原力。荷兰中央银行2021年12月预测，虽然在2020年下滑3.8%，但荷兰经济在2021年将实现4.5%的增长。

荷兰有作为欧洲大门的战略位置优势，提供打入欧洲市场的最佳跳板，从阿姆斯特丹或鹿特丹出发24小时内就可以到达欧洲95%利润最为丰厚的消费市场。

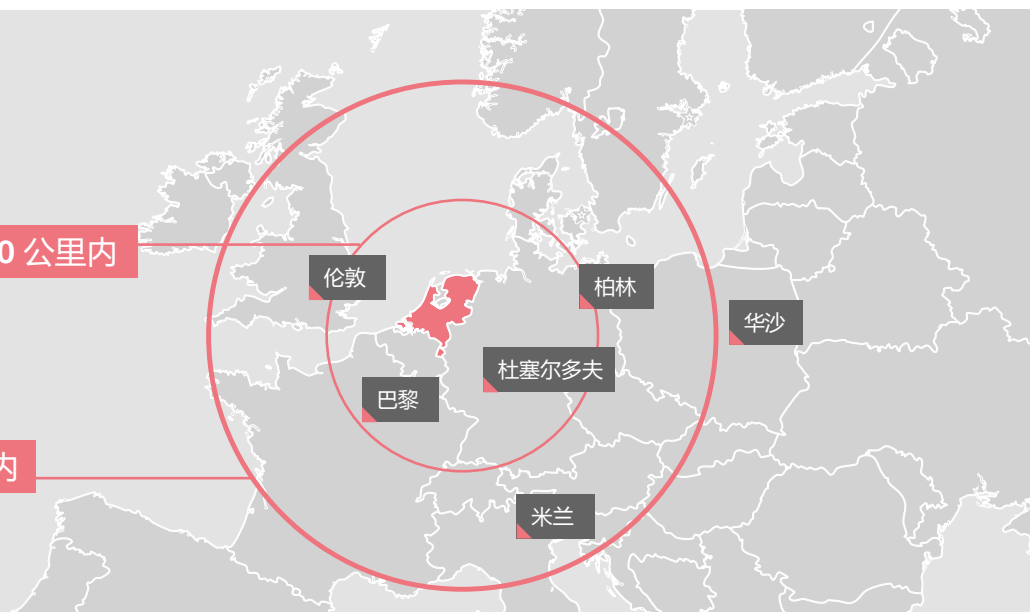
靠近客户和顾客

1.7
亿消费者

在 500 公里内

2.44
亿消费者

在 1,000 公里内



Why invest in the Netherlands?

A pro-business climate, its strategic location, a stable legislative system, a highly educated multilingual workforce and superior infrastructure are just some of the many advantages of doing business in the Netherlands. These elements show, in our view, that the Netherlands serves as the (digital) gateway to Europe.

Economic overview

Best country for business and a great place to live

Ranked number 4 in the world by the World Competitiveness Ranking 2021 of the Institute for Management Development (IMD), the Netherlands, is a truly world-class destination for business activity and has a very competitive international climate. According to the IMD ranking, the Netherlands scores particularly strong on economic performance (2nd) and business efficiency (4th). On infrastructure the Netherlands ranked 7th and on government efficiency 12th.

In the World Economic Forum Global Competitiveness Report Special Edition 2020, which focuses on priorities for recovery and revival in relation to the COVID-19

crisis, the Netherlands ranks fourth on general economic transformation readiness, after Finland, Sweden and Denmark. The Netherlands scores particularly high on transformation readiness priorities like infrastructure and digital networks and skills and training for the future labour market. Also on priorities like reliable public institutions, social protection and labour reforms for the new economy, expansion of care infrastructure, public-private partnerships for future markets and the stimulation by companies of diversity and inclusion, the Netherlands scores relatively well. Two years after the COVID-19 pandemic started, the Dutch economy has proven to be very resilient. De Nederlandsche Bank, the central bank of the Netherlands, in December 2021 expected the Dutch economy to have grown by 4.5 per cent in 2021, after a decline of 3.8 per cent in 2020.

The Netherlands' 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.

Proximity to Clients & Customers

170

million consumers
within **500km**

244

million consumers
within **1,000km**



此外，荷兰具备为企业落地提供支持的法律和税务结构，受过高等教育的且具有多语言能力的劳动力资源，以及卓越的物流和技术基础设施，因此，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。

除了拥有卓越的商业环境外，荷兰的生活质量优越且生活成本适宜。根据 2021 年世界幸福指数报告，荷兰在世界上最幸福的地方排名榜中位列第五，并且根据联合国儿童基金会的一项调查，在儿童康乐方面名列第一，生活水平很高。荷兰在经合组织的美好生活指数中排名第七，在工作与生活平衡方面的排名中占据冠军之位，在工作和收入、住房、教育和技能、主观幸福感、社交关系、环境质量、个人安全、公民参与和健康状况方面的得分均高于平均水平。

根据世界银行数据统计，荷兰政府是世界上最高效的政府之一，在政府效率指数排名世界第六。此外，荷兰也是世界上政治最稳定的国家之一，这为企业作出中长期决策提供了有利条件。

荷兰还提供广泛的税收协定网络，针对高技能移民采取特殊措施，并且通常在解释税法之前做好确定性工作 - 这只是帮助跨国公司在荷兰蓬勃发展的部分特征。

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、灵活性强和多语言能力的劳动力资源。在 2021 年英孚英语能力指标排名中，荷兰在 100 个国家中名列第一。除了英语，荷兰同其他国家相比有更多人会说德语和法语。根据 2019 年经合组织技能展望数据统计，荷兰和其他几个国家，在工作场所的数字化转型中走在了前列，大多数工人在工作中大量使用技术，主要执行非重复性工作。报告还提到，荷兰是拥有全面认知（读写、计算和解决问题）技能的人比例最高的国家之一。

荷兰曾被誉为世界上最佳的人才竞争力国家之一。在一年一度的《2021 年全球人才竞争力指数》(INSEAD 2021) 中，荷兰名列第六。根据针对荷兰做出的具体 GTCI 国家报告：“在六大人才竞争力方面，荷兰在以下三个主题中均跻身前十（第六）：成长（第四）、赋能（第五）以及人才保留（第八）。该国在成长和启用分支商业和劳动环境（第三）和获得成长机会（第二）的排名，尤其令人印象深刻。

荷兰有 1765 万人口，其中很大一部分处于经济活跃年龄范围（15-67 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，荷兰劳动力素质超过了许多竞争对手，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 的持续投入。得益于荷兰政府的稳定状态和务实的工作作风，相较欧洲其他国家而言，在荷兰劳资争端或劳资关系问题导致的劳动时间损失更少。

作为一个国际化的国家，荷兰有众多外国工作人员通过“高技术移民签证”在荷兰就业。该签证允许公司将高素质外籍人员带到荷兰从事业务。

创新与激励

荷兰的传统基因

根据 2021 年的全球创新指数排名（世界知识产权组织 2021），荷兰位居全球创新领导者前六名。荷兰在创新投入 ICT 基础设施（第四）和知识吸收（第二）的次级排名中得分很高。荷兰凭借其在线创造力（第三）和知识创造（第六）和传播（第八）方面的优势，在创新产出方面继续排名高位（第三）。在 IP 支付方面保持名列第一。

荷兰各行业包含有众多的创新型和知识密集型企业，它们在世界范围内均享有很高的声誉，并且开展了大量的研究和项目开发。荷兰拥有许多非常成功、高度创新的集群，如农业食品、生命科学与健康、高科技系统、化学品、清洁能源、IT 和创意产业。

Add to that its supportive legal and tax structure to set up operational business, highly educated, multilingual workforce and superior logistics and technology infrastructure and it is 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 an outstanding business climate, the Netherlands offers an affordable cost of living and an exceptional quality of life. Ranked as the 5th happiest place on earth by the World Happiness Report 2021 and ranked 1st in the area of children's well-being according to a survey by UNICEF, the Netherlands has a high standard of living. The Netherlands occupies a 7th position in the OECD Better Life Index. The Netherlands has a top position in work-life balance and scores above average in jobs and earnings, housing, education and skills, subjective well-being, social connections, environmental quality, personal security, civic engagement, and health status.

According to the World Bank, the government of the Netherlands is one of the most effective in the world, ranking 6th worldwide in the government effectiveness index. To add, the Netherlands is one of the most politically stable nations in the world, thus making it easier for companies to make medium and long-term decisions.

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

Workforce

Highly skilled, productive and multilingual workforce

The Netherlands is home to a highly skilled, productive, flexible and multilingual workforce. The country ranks 1st out of 100 countries on the EF English Proficiency Index 2021. In addition to English, a higher percentage of the Dutch population than their counterparts elsewhere also speaks German and French. According to the OECD Skills Outlook 2019, the Netherlands, together with a few other countries, is ahead in the digital transformation of the workplace, with most of its workers intensively using technology in their job and predominantly performing non-routine tasks. It also mentions the Netherlands as being among the countries with the highest share of individuals with well-rounded cognitive (literacy,

numeracy and problem-solving) skills.

The Netherlands has been named as one of the world's best countries for talent competitiveness. The annual Global Talent Competitiveness Index 2021 (INSEAD, 2021) ranks the Netherlands 6th. According to the specific GTCI Country Report on the Netherlands: The Netherlands (6th) is ranked in the top 10 in three of the six talent competitiveness pillars: Grow (4th), Enable (5th), and Retain (8th). Its scores on the Grow and Enable sub-pillars Business and Labour Landscape (3rd) and Access to Growth Opportunities (2nd) are particularly impressive.

The Netherlands has a population of 17.65 million people. A large proportion of the Dutch population is in the economically 'active' age range (15-67 years) and the availability of skilled labour outpaces major competitors. The Dutch workforce 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. Thanks to the stability of the Dutch government and its pragmatic approach to business, very little time is lost to labor disputes or labor relations compared to Europe as a whole.

As an internationally oriented country, the Netherlands is home to many foreign workers and offers a 'Highly Skilled Migrant Visa', which allows companies to bring highly qualified expats to their Dutch operations.

Innovation and incentives

Part of the Dutch DNA

The Netherlands ranks 6th on the Global Innovation Index 2021 (World Intellectual Property Organization 2021). The Netherlands scores highly for the innovation inputs sub-rankings in ICT infrastructure (4th) and knowledge absorption (2nd). Dutch innovation outputs continue to rank highly (3rd) due to the Netherlands' strengths in online creativity (3rd) and knowledge creation (6th) and diffusion (8th). The country remains in the 1st position for IP payments.

Dutch industry includes a large number of innovative and knowledge-intensive companies that enjoy a worldwide high reputation and that carry out a great deal of R&D. The Netherlands houses a number of highly successful and innovative clusters like agrifood, life sciences & health, hightech systems, chemicals, clean energy, IT and creative industries.

刺激外国投资和创业

凭借在欧洲极具竞争力的企业所得税税率- 前395,000 欧元的应税税率为 15%，应税利润超过395,000 欧元的税率为 25.8% - 以及许多具有吸引力的激励计划，荷兰为国际化公司提供有利的税务环境。

荷兰通过有利的企业税收结构和特定的研发税收激励措施来促进创新，进而积极地促进参与研发活动。

稍后我们将详细介绍荷兰的激励措施和税收。

基础设施

优越的物流和技术基础设施

在 DHL自2005年起每年发布的全球连接度指数中，荷兰名列榜首。在2020指数版本中，荷兰因其对全球贸易的深度整合及与许多不同国家的联系而备受赞扬。

荷兰拥有世界级的港口和机场、广泛的公路、铁路和水路网络以及质量、速度和可靠性均堪称全球最佳的电信网络。荷兰的基础设施也是全世界最先进的之一。凭借

其物流基础设施和位于欧盟心脏的中心位置，荷兰为企业提供了通往欧洲大陆及其他地区的无与伦比的通道。通过铁路、陆路或水路，各公司可在阿姆斯特丹或鹿特丹的 24 小时内覆盖 1.7 亿消费者。

此外，无论你和你的产品或服务是什么或将前往何处，荷兰密集的、高品质的电信基础设施都能为您提供快速连接。荷兰是世界上最高的人均宽带普及率国家之一，也是世界上平均宽带速率最高的国家之一，实现了 99%4G覆盖。此外荷兰还是通向欧洲的数字门户。凭借大部分跨大西洋海底通讯电缆直接通往荷兰，荷兰直接连接欧洲大陆和北美。

欧洲投资银行（EIB）将荷兰列为其EIBIS数字化指数的数字领先者之一（仅次于丹麦）。根据欧洲投资银行的数据，荷兰在数字强度和数字基础设施指数方面，是表现最好的欧盟国家。此外，其物联网、大数据和平台的采用率均高于欧盟和美国的平均水平。



Stimulating Foreign Investment and Entrepreneurship

With a competitive corporate income tax rate in Europe – 15 per cent on the first 395,000 euro and 25.8 per cent for taxable profits exceeding 395,000 euro – as well as a number of attractive incentive programs, the Netherlands offers a supportive fiscal climate for international companies.

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.

Infrastructure

A superior logistic and technology infrastructure

The Netherlands has ranked first on the DHL Global Connectedness Index every year since 2005. In the 2020 edition of the index the country is praised for its deep integration of global trade and links to many different countries.

Driven by world-class seaports and airports, an extensive network of roads, rail and waterways and a 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. With its logistics infrastructure and central location in the heart of the European Union, the Netherlands gives companies unparalleled access to the continent and beyond. By rail, road or water, companies can reach 170 million consumers within 24 hours of Amsterdam or Rotterdam.

Furthermore, the Dutch dense, high-quality telecommunications infrastructure offers fast connections no matter how or where you and your products or services are traveling. With one of the highest broadband penetrations per capita in the world, one of the world's fastest average broadband speeds and a 99% 4G coverage, the Netherlands is also the digital gateway to Europe. It directly links continental Europe to North America, with most transatlantic sea cables going directly to the Netherlands.

The European Investment Bank (EIB) ranks the Netherlands as one of the digital frontrunners (2nd position after Denmark) on its EIBIS Digitalisation Index. According to the EIB, the Netherlands is the best performing EU country on the digital intensity and digital infrastructure index components. Furthermore, it has adoption rates of the technologies IoT, big data and platforms which are above the EU and US average.



商业运营

总部



荷兰具有作为欧洲最大市场中心的战略地位，并已成为国际公司设立其欧洲或地区总部的优先选择。凭借其强而有力的国际化定位、友好的营商环境、高素质的劳动力资源和顶级的物流和技术基础设施和创新生态系统。荷兰为企业在欧洲成功竞争的完美环境。荷兰作为欧盟最具活力的贸易和工业枢纽之一，荷兰是众多国际企业进入欧洲的完美跳板。

对希望在欧洲建立国际物流/配送业务的公司而言，荷兰的交通和物流基础设施（包括世界一流的海港、位于中心位置的机场和覆盖面广的现代化道路和高速公路网络），以及配套的一流物流服务提供商，都是不可或缺的重要资源。阿姆斯特丹史基浦机场在直飞连接方面位于世界第二名（国际机场委员会，2019年），也是欧洲最大的货运机场之一。鹿特丹港是欧洲最大的海港，也是东亚以外世界上最大的海港。

这些因素和其他因素相结合，让荷兰成为通往欧洲的真正门户，大量的欧洲和地区配送中心在这里落户，这些中心的业务涉及农产品、时尚、高科技和医疗技术等众多行业，以及电子商务和零部件物流活动。

物流配送



初创企业



荷兰以其开放的文化和对企业家精神和创新的高度重视而闻名于世，荷兰拥有一套充满活力的强调合作的初创企业生态系统。荷兰为企业家营造了富有创造力的氛围，正在崛起为欧洲的初创企业中心。荷兰社会对新概念持开放态度，因此被许多人视为“活实验室”。

2021年，多家荷兰公司入选英国《金融时报》全球增长最快的1000家公司排名。NimbleFins公司的研究显示，荷兰在欧洲最佳初创企业国家排名第四；Startup Genome的统计则证明，阿姆斯特丹三角洲是欧洲三大最佳启动生态系统之一。荷兰在欧盟委员会发布的2021年欧洲创新记分板排名中位居第五，现已成为十多家领先创新中心的聚集地。在这里，许多初创企业都将受益于世界一流孵化器和研发设施带来的红利。在一定条件下，雄心壮志的创业家可以凭借“初创企业”的居留许可，一年内在荷兰创办一间创新型公司。

荷兰拥有世界级研究机构，推出研发税收减免政策，在科研、工商业和政府之间构建了一系列战略伙伴关系，在此推动下，荷兰也已经成为科技研发的枢纽中心。

多个跨国公司都选择荷兰作为其在欧洲的研发基地，该国每百万居民的专利申请量居欧洲第四（欧洲专利局，2020年）。此外，蓬勃发展的初创企业每年都带来大批专利成果。

荷兰在全国范围内设有众多创新中心，其中的十大园区更是取得突破性进展的重要推动力，包括埃因霍温高科技园区、代尔夫特校区、特文特知识园、瓦赫宁恩校区、阿姆斯特丹科技园和格罗宁根校区。这些公司和知识型机构集群，为合作和加速研究与创新提供了极佳机会。

研发



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. With its strong international orientation, pro-business environment, highly educated workforce and its top logistics and technology infrastructure and innovation ecosystem the Netherlands offers companies a perfect climate to compete successfully in Europe. Being one of the European Union's most dynamic trading and industrial hubs, the Netherlands is a perfect springboard for Europe for many international companies.

The Dutch transport and logistics infrastructure, including world-class seaports, centrally located airports and an extensive, modern network of roads and highways, and presence of top-grade logistic service providers is a major asset to companies looking to establish international logistics/distribution operations in Europe. Amsterdam Airport Schiphol is the world's 2nd best-connected airport based on direct connectivity (Airports Council International, 2019) and one of the largest cargo airports in Europe. The Port of Rotterdam is the largest seaport in Europe and the world's largest seaport outside of East Asia.

These and other factors make the Netherlands a true gateway to Europe and home to an abundance of European and regional distribution centers across a multitude of industries like agri/food, fashion, high-tech and medical technology and for e-commerce and spare parts logistics activities.

Logistics and distribution



Start-ups



Renowned internationally for its open culture and emphasis on entrepreneurship and innovation, the Netherlands is home to a thriving, collaborative startup ecosystem. The Netherlands boasts a creative atmosphere for entrepreneurs and is developing into a startup hub in Europe. Dutch society is open to new concepts and thus seen by many as a 'living lab'.

In 2021 several Dutch companies made it to the Financial Times FT1000 fastest growing company list. According to NimbleFins the Netherlands is the 4th best country in Europe for startups, while according to Startup Genome the Amsterdam-Delta is among the top three best startup ecosystems in Europe Ranked number 5 in the EU on the 2021 European Innovation Scoreboard of the European Commission, the Netherlands is home to more than ten leading innovation hubs, where start-ups benefit from world-class incubators and R&D facilities. Under conditions, the Dutch startup visa scheme makes it possible to apply for a temporary residence permit as 'start-up', which gives ambitious starters one year to get their innovative business started.

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 activities.

As the European R&D location of various major multinationals, the Netherlands has the 4th highest number of patent applications per million inhabitants in Europe (2020, European Patent Office). Also, the flourishing startup scene results in a large number of patents every year.

The Netherlands has many innovation hubs across the country among which ten campuses designed to facilitate ground-breaking advances, including High Tech Campus Eindhoven, TU Delft Campus, Kennispark Twente, Wageningen Campus, Amsterdam Science Park and Campus Groningen. These clusters of companies and knowledge institutes offer an excellent opportunity to collaborate and accelerate research and innovation.

Research and development



市场营销与销售



荷兰是许多大型跨国公司的市场营销和销售业务所在地，以及蓬勃发展的创意产业的聚集地。荷兰现已将自己打造成为一个深深地吸引着外资市场营销和销售业务的市场。

荷兰在欧洲的战略位置可确保企业能够快速进入欧洲利润最丰厚的市场。此外，在荷兰遍地的国际人才能够使国际化公司触及遍布世界各地的广泛的消费者群体。

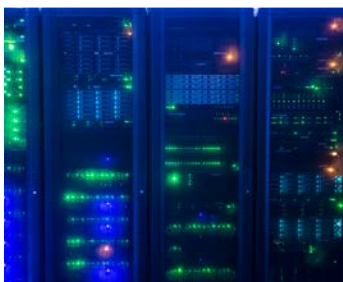
荷兰的战略位置、高度发达的电信和交通基础设施以及国际化的服务文化为建立或巩固欧洲共享服务中心（SSC）提供了理想的环境。

作为欧洲的多语种国家之一，荷兰也拥有多样化、熟练和高效劳动力。荷兰丰富的文化设施以及相对较低的开支和较高的生活水平可以更容易地吸引拥有高技术的员工和外籍人才来到您的欧洲共享服务中心（SSC）工作。

服务中心



数据中心



荷兰被认为是世界上网络最发达且最安全的国家之一，也是欧洲数据中心最先进的运营市场之一。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之一。据荷兰数据中心协会统计，国际数字经济体系中几乎所有重要的参与者都在荷兰建立了设备和总部。

荷兰的电信网络在质量、速度和可靠性等方面始终位居世界前列。此外，荷兰的温和气候和强健的可再生能源集群可为数据中心的能源效率需求提供可持续和经济实惠的选择。

荷兰制造业的各个生产供应价值链环节中都拥有高度成熟技术的工程队伍和先进的供应商协作网络，这能够为希望在欧洲建立和迁移其制造业务的公司带来得天独厚的优势条件。许多行业的主要跨国公司已经在荷兰建立了先进的制造工厂，领域涉及生命科学、化学品、海运业和IT等。

通过研发，荷兰正在推进几乎每个领域的制造业务。通过积极拥抱工业 4.0（也称为“智能工业”），制造型公司能够优化生产流程并创建更加高效的业务模型。2018年，荷兰政府启动了智能产业实施议程。作为这项工作的一部分，已经创建了大约40个现场实验室用于开发、测试和实施智能行业解决方案，通过培训促进这些解决方案的应用。大约有300家公司、知识机构和政府正在现场实验室进行合作，利用试点工厂开发新的生产工艺，在将技术创新推向市场之前进行测试。

制造业



Marketing and sales



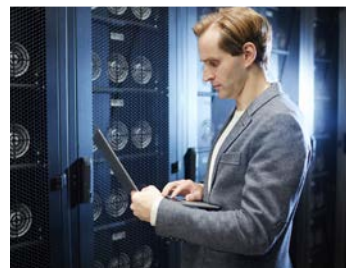
Home to marketing and sales operations of major multinational companies and a thriving creative industry, the Netherlands has established itself as a magnet for foreign-owned marketing and sales operations.

The Netherlands' strategic location in Europe ensures easy access to Europe's most lucrative markets. Moreover, the presence of international talents allows international companies to reach a wide range of consumers around the world.

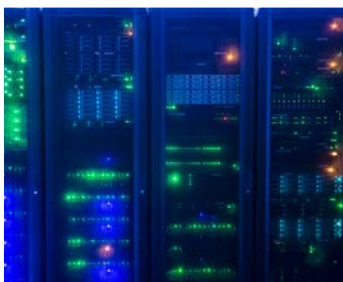
The Netherlands' strategic location, highly developed telecommunications and transportation infrastructure and international service-oriented culture, provide an ideal environment to establish or consolidate a shared service centre (SSC) in Europe.

As one of the multilingual hotspots in Europe, the Netherlands is home to a diverse, skilled and productive workforce. The Netherlands' cultural amenities and relatively low cost and high standard of living make it easy to attract skilled employees and expatriates to an SSC.

Service centres



Data centres



Considered one of the most wired and cyber-secure countries in the world, the Netherlands is home to one of the most advanced markets for data center operations in Europe. About one third of all European data centers are located in the Amsterdam area and take advantage of AMS-IX – one of the world's largest internet exchanges. According to the Dutch Datacenter Association almost all important players in the international digital economy are established in our country with equipment and head offices.

The Dutch telecommunications network ranks among the world's best for quality, speed and reliability. Plus, the country's mild climate and robust renewable energy cluster provide sustainable and affordable options for data center energy efficiency needs.

The Netherlands' highly skilled engineering workforce and advanced collaborative networks of suppliers in a wide variety of value chains offer major advantages to companies looking to establish or reshore manufacturing operations in Europe. Major multinationals in a wide range of industries have already established advanced manufacturing operations in the Netherlands - from life sciences to chemicals, maritime industry and IT. Through research and development, the Netherlands is advancing manufacturing operations in nearly every sector. Embracing Industry 4.0, also known as 'Smart Industry', manufacturing companies can optimise production processes and create more efficient business models. In 2018 the Dutch government launched the Smart Industry Implementation Agenda. As part of this approximately 40 fieldlabs have been created to develop, test and implement Smart Industry solutions, and train people to apply them. Around 300 companies, knowledge institutions and governments are collaborating in the fieldlabs and use Pilot Plants to develop new production processes and test technological innovations before they are introduced to the market.

Manufacturing



行业

从生命科学与健康行业到创意产业，荷兰是人才、创新和协作所驱动的繁荣产业集群的大本营。各个行业中的一些规模最大、增长最快的公司都选择荷兰作为进入欧洲的门户。

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，特别是一些重点行业。我们下面详细介绍一些关键行业。



农产品

- 世界第二大出口国，仅次于美国
- 荷兰与丹麦一起在农业生产效率“精准农业”方面处于领先地位
- 荷兰主要的出口领域 - 占出口总额的 19.7%
- 欧洲最高私营农产品研发投资率（按GDP百分比计算）之一
- 2020 年出口额 956 亿欧元
- 世界上 15 家最大的农产品公司在荷兰设有主要的生产或研发基地
- 全球最佳的农业科学大学 - 农业和林业类别（瓦赫宁恩大学）

物流

- DHL全球连通性指数 (2020)荷兰排名第一位
- 荷兰以其丰富的物流知识、创新型运输和物流理念以及供应链管理而闻名于世。
- 荷兰的基础设施质量也是世界上最好的。
- 超过1,000 间美国和亚洲公司已经将荷兰作为它们在欧洲的分销中心
- 鹿特丹是欧洲的航海之都，也是世界第十大货柜港（2020 年）
- 荷兰拥有欧洲最大的内陆运输船队
- 在欧洲最繁忙的机场史基浦机场排名第二，在欧洲最大的货物机场名单上排名第三



Industries

From life sciences & health to creative industries, the Netherlands is home to thriving industry clusters driven by talent, innovation and collaboration. Some of the biggest and fastest growing companies in every sector have chosen the Netherlands as their gateway to Europe.

In order to remain a leader in solving global challenges, the Dutch focus lies on measures for all businesses and a number of key industries in particular. We elaborate on some key industries below:



Agrifood

- Number 2 largest exporter worldwide, second only to the U.S.
- Along with Denmark, the Netherlands leads in agricultural production efficiency 'precision farming'
- Leading Dutch export sector - 19.7 per cent of total exports
- One of the highest private agrifood R&D investment rates (as a percentage of GDP) in Europe
- Export 95.6 billion euro in 2020
- 15 of the world's largest agrifood companies worldwide have major production or R&D sites in the Netherlands
- Best global university for agricultural sciences - category agriculture and forestry (Wageningen University)

Logistics

- The Netherlands ranks 1st on the DHL Global Connectedness Index (2020)
- The Netherlands is known for its excellent knowledge of logistics, innovative transport and logistics concepts and chain management
- The quality of Dutch infrastructure is among the best in the world
- Over 1,000 American and Asian companies have centralised their European distribution activities in the Netherlands
- Rotterdam is the maritime capital of Europe and the world's 10th largest container port (2020)
- The Netherlands has the largest inland shipping fleet in Europe
- Schiphol, occupies the 2nd position on the list of Europe's busiest airports and 3rd on the list of Europe's largest cargo airports



信息技术

- 在 2021 年欧盟数字经济与社会指数中排名第四，在数字化领域处于全球领先地位
- 世界上人均宽带普及率最高的国家之一，也是世界上拥有宽带速度最快的国家之一
- 活跃于全球游戏行业（严肃竞技游戏和娱乐化游戏）的公司的聚集地
- 量子技术的领先者之一
- 欧洲最大的网络信息安全集群和欧洲最先进的数据中心运营市场之一
- 跻身福布斯2000榜单中的IT企业，有60%在荷兰运营
- 瑞士洛桑国际管理发展学院 2021 年世界数字竞争力排名中，未来准备指数排名第四，人才次级指数排名第四，资本排名第三。
- 全球领先的互联网交易所之一AMS-IX 的所在地



能源

- 海上离岸、可再生和智能能源的领导者
- 在可再生能源研发，特别是风力涡轮机技术研发中占据最高地位
- 荷兰拥有多个大型国际海上风电设施，包括世界上最大的海上风电场之一双子座海上风电场
- 未来几年，可再生能源有望帮助荷兰从电力净进口国转变为电力净出口国
- 荷兰提供优秀的能源相关研发设施和激励计划，用于支持和刺激创新
- 世界上最优秀的能源行业工程人才之家
- 世界上采用电动汽车最多的国家之一
- 荷兰政府推出一项氢战略，用于推广氢的生产和使用
- 在世界经济论坛全球能源转型指数中排名第十一位

创意产业

- 世界闻名的创业精神和创新思维
- 世界上最具多元文化的创意人才中心之一
- 时尚、广告、娱乐、媒体和建筑等蓬勃发展的创意产业的家园
- 荷兰拥有30 多家荷兰知识型机构提供创意艺术与设计课程
- 全球媒体和广播中心，拥有许多行业内的最大参与者
- 全球第三大电视节目版权出口国



Information and technology

- 4th position in the EU Digital Economy and Society Index 2021 and among the global leaders in digitalisation
- One of the highest broadband penetration per capita in the world and one of the world's fastest average broadband speeds.
- A hotspot for companies active in the global gaming industry — both serious and entertainment gaming
- One of the leading players in quantum technology
- Europe's largest security cluster and one of the most advanced markets for data center operations in Europe
- 60% of all companies in the Forbes 2000 list that are active in the IT industry have operations in the Netherlands
- Scored number 4 in the world on the factor future readiness, number 4 on the sub-factor talent and number 3 on the sub-factor capital on IMD's 2021 World Digital Competitiveness Ranking
- Home to one of the world's leading internet exchanges – AMS-IX



Energy

- Leader in offshore, renewable and smart energy
- Top position in renewable energy R&D, particularly in wind turbine technology
- The Netherlands is home to various major international offshore wind energy initiatives, including Gemini Offshore Wind Park, one of the largest offshore wind parks in the world
- Renewables are expected to turn the Netherlands from a net importer into a net exporter of electricity in the coming years
- The Netherlands offers outstanding energy related R&D facilities and incentive programs that support and stimulate innovation
- Home to some of the world's best engineering talent in the energy sector
- One of the world's leading countries with respect to the adoption of electric vehicles
- The Dutch government has adopted a Hydrogen strategy in order to boost production and use of hydrogen
- Occupies the 11th position on the global WEF Energy Transition Index

Creative Industries

- Renowned internationally for its entrepreneurial spirit and out-of-the-box thinking
- One of the world's most multicultural hubs for creative talent
- Home to a thriving creative industry for fashion, advertising, entertainment and media and architecture
- The Netherlands has more than 30 Dutch knowledge institutions offering Creative Arts and Design courses.
- A global hub for media and broadcasting, housing many of the industry's biggest players
- 3rd largest exporter of television formats globally



高科技系统

- 在通信系统、飞机、汽车、医疗器械、能源生产和半导体生产领域的新技术和新材料开发方面处于世界领先地位
- 在航空航天和汽车技术、高科技制造、机器人技术、量子技术、半导体技术、纳米技术和光子学领域脱颖而出
- 从3D 打印机到物联网、云计算和大数据、再到智能机器人，这里始终是数字制造革命的前沿
- 荷兰通常被称为嵌入式系统和纳米技术的“硅谷”，在高科技设备、组件和材料方面处于领先地位
- 荷兰高科技创新的核心是强大的公私合作伙伴关系和尖端的研究生态系统
- 埃因霍温高科技园区在全球创新指数2021的科技集群中排名第二位，这里拥有12,000 名研发人员和企业家
- 其他世界级的技术和研究中心，包括 YES!Delft (代尔夫特理工大学) 和特文特知识园 (特文特大学)



化学品

- 欧洲领先的化工产品和服务供应商之一
- 拥有 2000 多家领先的化工企业，分布在 8 个主要化工产业集群，覆盖整个供应链
- 恰好处于安特卫普-鹿特丹-莱茵-鲁尔地区（ARRRA）的中间，是世界上排名前五的化学物质集群之一
- 拥有全球领先的25家化工企业中的 19 家
- 鹿特丹港是世界上最强大的精炼和化学品集群之一
- 工业生物技术、精细化学品和高性能材料的高科技集群
- 世界一流的基础和应用研究研发机构，如 TNO以及代尔夫特大学、埃因霍温大学、特文特大学和瓦赫宁恩大学

生命科学和健康

- 欧洲药品管理局的所在地
- 世界闻名的医疗保健系统。2021年公共福利基金对11个高收入国家进行的研究显示，荷兰在医疗系统评估中排名第二
- 世界上最集中的生命科学地区之一，荷兰生命科学和健康社区包括 2,900 家生命科学研究公司，其中有420 家生物制药公司
- 拥有26个校区、8个大学医学中心和13所从事生命科学研究的大学
- 荷兰拥有超过300个生命科学和健康公私合作伙伴关系
- 在医疗技术、生物技术和药物专利申请方面全球排名前列
- 医疗设备进出口在欧洲名列第一



High Tech Systems

- World leader in the development of new technologies and materials for use in communication systems, aircraft and automobiles, medical devices, energy generation and semiconductor production
- Stands out in aerospace and automotive tech, high tech manufacturing, robotics, quantum technology, semiconductor technology, nanotechnology and photonics.
- On the front of the digital manufacturing revolution, from 3D printers to the Internet of Things, cloud computing and big data to smart robots
- Often called the 'Silicon Valley' of embedded systems and nanotechnology, the Netherlands leads in high tech equipment, components and materials
- At the heart of Dutch high tech innovation are robust public-private partnerships and cutting-edge R&D ecosystems
- Eindhoven is ranked 2nd in the science & technology cluster list of the Global Innovation Index 2021 report, High Tech Campus Eindhoven houses 12,000 researchers, developers and entrepreneurs.
- Other world class technology and research centres are YES!Delft (Delft University of Technology) and Kennispark Twente (University of Twente)



Chemicals

- One of Europe's leading suppliers of chemical products and services
- Home to 2,000 leading chemical companies located over 8 major chemical industrial clusters and covering the entire supply chain
- Right in the middle of the greater Antwerp-Rotterdam-Rhein-Ruhr Area (ARRRA), one of the top 5 chemical clusters in the world
- Host to 19 of the world's top 25 leading chemical companies
- Port of Rotterdam is one of the strongest refining and chemical clusters in the world
- High-tech clusters for industrial biotechnology, fine chemicals and high-performance materials
- World-class R&D institutes for fundamental and applied research such as TNO and the universities of Delft, Eindhoven, Twente and Wageningen

Life Sciences and Health

- Home to the European Medicine Authority
- World-renowned for its healthcare system, in a 2021 study of the Commonwealth Fund among 11 high-income countries, the Netherlands ranked 2nd in a healthcare system assessment
- One of the most concentrated life sciences regions in the world, the Dutch Life Sciences & Health community includes 2,900 R&D life sciences companies of which 420 biopharmaceutical companies
- Houses 26 campuses, 8 University Medical Centers, and 13 universities engaged in life sciences research
- The Netherlands has more than 300 life sciences and health public-private partnerships
- Ranks high worldwide in patent applications for medical technology, biotechnology and pharmaceutical patents
- Number 1 importer and exporter of medical devices in Europe



法律架构

通过法人实体经商

在荷兰，有几种通过法人实体开展业务。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。也可以通过外国法人实体的分支机构来开展业务活动。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法人实体形式。

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。两种实体的商业目的应为其在公司章程中所记录的商业目的。BV是两



Legal system

Doing business via a legal entity

There are several ways to operate a business in the Netherlands via a legal entity. A distinction can be made between entities with legal personality (corporate entities) and entities without legal personality (non-corporate entities). It is also possible to perform business activities through a branch office of a foreign legal entity. Below we discuss the main legal entities 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 can be distinguished:

- bv ('besloten vennootschap', a private limited liability company); and
- nv ('naamloze vennootschap', a public limited liability company).

Both the bv and the nv are entities with legal personality and a capital divided in shares. They can be used for the same business purposes, which should be included in their articles of association. The bv is the more flexible



者中相对更灵活的法人实体形式。因此，bv 是荷兰公司最常用的企业法人形式。由于其灵活的特点，以 bv 形式成立（国际）集团结构中的控股公司和运营公司的现象非常普遍。

成立一家 bv 或 nv：

- 一般来说，在荷兰创立一家企业不需要申领营业执照。对于某些受监管的行业，情况可能有所不同。例如，食品行业可能需要环境许可证；金融行业需要经营许可证。
- bv 或 nv 的成立需要一份由荷兰民法公证人签署的成立公证书。可以通过委托书授权他人签署该公证书，从而避免不必要的差旅或延误。
- bv 不设最低资本要求；nv 的注册资本应至少为 4.5 万欧元。
- 成立 nv 需要银行或审计师出具声明，确认最低股本已经缴足。这份证明必须在公司成立前获得。成立 bv 则无此要求。
- 公司章程应当载明 bv/nv 的名称、公司所在地和宗旨。bv/nv 的名称必须是唯一的，以免与其他公司或品牌名称混淆。
- bv/nv 必须在荷兰商会的商业登记处登记。商业登记处保存公司的公开资料，例如公司的注册地址、董事会成员的姓名/名称和公司章程。
- bv 或 nv 可以在成立过程中即开展业务。但是，对于 bv 来说，这项特点意义不大，因为成立 bv 只需要很少手续，可以非常快速、轻松地进行。


欲了解更多有关 bv 和 nv 的信息，请参阅第 30 页的框图。

合作社 (cooperative)

荷兰的合作社 (“coöperatie”) 在历史上主要用于农业部门。在过去的数十年中，由于其灵活性等特点，这种法人实体形式也被重新塑造成为国际集团架构中的控股公司。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，受其公司章程约束。合作社的参与者都称为成员（而不是股东）。合作社的成立需要至少两名成员。根据法律，合作社的目的应为“满足”其成员的“物质需要”。当用于控股结构时，通常合作社的目的是通过投资获利。合作社成员通常按其各自的出资额（按比例）享有合作社的利润。成员可以是个人、合伙企业或法人实体。在破产情况下，在公司章程中所规定的最大金额限制以内，成员拥有以弥补整个赤字无限责任的无限责任。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。

成立一家合作社：

- 合作社通过荷兰民法公证人所出具的成立公证书成立。
- 成立合作社不需要银行或审计师出具声明。
- 荷兰法律规定，合作社至少由两名创立者成立，除非公司章程另有明确规定，否则创立者将成为合作社的成员。



legal entity form of the two. Consequently, the bv is the most frequently used corporate entity form in the Netherlands. Due to its flexible character, the bv is highly popular as a holding company in (international) group structures and as an operational company.

Incorporation of a bv or nv:

- In general, an establishment permit is not required to start a business in the Netherlands. This may be different for certain regulated sectors. An example is the food sector, where an environmental permit may be required, or the financial sector, where licences to operate are required.
- Incorporation of a bv or nv requires a notarial deed of incorporation, to be executed by a Dutch civil law notary. Execution of the notarial deed of incorporation can be done on the basis of powers of attorney to avoid unnecessary travelling or delays.
- There are no minimum capital requirements for the bv; an nv should be incorporated with a capital of at least 45,000 euro.
- Incorporation of an nv, requires a statement by a bank or an auditor, confirming that the minimum share capital has been paid up. This statement must be obtained prior to incorporation. There is no such requirement for a bv.
- The articles of association should contain the name, corporate seat and objects of the bv/nv. The name of the bv/nv must be unique to the extent that it does not cause confusion with the names of other companies or brand names.
- A bv or nv must be registered with the trade register of the Dutch Chamber of Commerce. The trade register holds publicly available information of the company, such as the registered address of the company, names of board members and the articles of association.
- A bv or nv can already conduct business while it is in the process of being incorporated. However, for the bv this possibility lost most of its interest as the incorporation of a bv requires only few formalities and can be carried out very quickly and easily.

For more information about the bv and nv we refer to the box on page 31.

The cooperative

The Dutch cooperative ('coöperatie') was historically used mainly in the agricultural sector. Over the last few decades, this legal entity form has been reinvented as a holding company in international group structures, among others due to its corporate flexibility. A cooperative is a special type of association. Similar to the nv and bv, it is an entity with legal personality, governed by its articles of association.

Participants in a cooperative are members (instead of shareholders) and a minimum of two members is required to incorporate a cooperative. By law, the purpose of a cooperative should be to 'provide for physical needs' of its members. When used in holding structures, it is customary that the purpose of a cooperative is to make profits through investments. The members' entitlement to the cooperative's profits is usually (pro rata) related to their respective contributions. Members can be individuals, partnerships or legal entities. Member liability can be unlimited to the entire deficit in a bankruptcy situation, limited to a certain maximum amount or excluded in the articles of association. In general, a cooperative is a very flexible legal entity form with no minimum capital requirements and a less regulated governance structure.

Incorporation of a cooperative:

- A cooperative is incorporated by a notarial deed of incorporation by a Dutch civil-law notary.
- No bank statement or auditor's statement is required for the incorporation of a cooperative.
- Dutch law requires that a cooperative is incorporated by at least two incorporators, which, unless the deed of incorporation explicitly states otherwise, will become members of the cooperative.

- “coöperatief”一词必须包括在合作社的官方名称中，名称中还应包含以下其中一个缩写：WA (“wettelijke aansprakelijkheid”，完全法定责任)；BA (“beperkte aansprakelijkheid”，有限责任)或 UA (“uitsluiting van aansprakelijkheid”，排除责任)，表示其成员承担责任的程度。
- 合作社必须在荷兰商会的商业登记处登记。

非企业法人

在荷兰，最常见的两种合伙企业形式是普通合伙 (“vennootschap onder firma”，简称“vof”) 和有限合伙 (“commanditaire vennootschap”，简称“cv”)。这两种合伙企业均应由两个或两个以上的合伙人 (“vennoten”) 组成，而这些合伙人可以是个人，也可以是法人实体。合伙企业成立的法律要求有限，签署一份合伙协议即可。在合伙协议方面具有很高的灵活性。荷兰合伙企业不具有法人资格，这意味着它不能以其自己的名义拥有资产。资产的法定所有权一般由普通合伙人 (“beherend vennoot”) 持有或所有合伙人共同持有。一个或多个合伙人 (如果是 vof) 或普通合伙人 (如果是 cv) 可以代表合伙企业从事法律行为 (如与第三方签订协议)。尽管取决于具体的架构设计，荷兰的合伙企业通常在荷兰税务方面必须保持税务透明。vof 中的所有合伙人对合伙企业的所有义务承担相应的责任。普通合伙人 (“beherend vennoot”) 在 cv 中承担的责任是无限的，而有限合伙人 (“commanditaire vennoten”) 承担的责任仅限于其出资额，只要该等有限合伙人 不参与管理和/或代表合伙企业。

分公司

另一种在荷兰开展业务活动的方法是在荷兰设立一个外国法人实体的分公司。设立分公司不需要事先获得政府批准，(只) 需要相关的外国法人实体在荷兰商会的商业登记处登记。

荷兰分公司不能被视为与相关外国法人实体互相独立的法人实体。因此，荷兰分公司受适用于该外国法人实体的规则和法律的管辖。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，该分公司的交易和/或财务业绩可能需要在荷兰被征税。

我们能为您做什么？

- 为您在荷兰经商考虑采用不同法人实体形式的利弊提供咨询服务
- 协助成立法人实体或设立合伙企业或分支机构
- 就公司治理结构提供建议
- 在荷兰商会的商业登记处为法人实体、合伙企业或分公司进行登记
- 起草 (集团内) 合同安排
- (持续不断地) 协助您实现年度合规要求，例如安排年度股东大会、申报年度报告等
- 就荷兰实体如何在国际重组项目中发挥作用向您提供建议，包括涉及与交易前拆分、收购、交易后整合、迁移、合理化、现金提取或单一实体项目等各个方面

- The word ‘coöperatief’ must be included in the official name of the cooperative as well as one of the following abbreviations: WA (‘wettelijke aansprakelijkheid’, full statutory liability); BA (‘beperkte aansprakelijkheid’, liability limited to a certain amount) or UA (‘uitsluiting van aansprakelijkheid’, exclusion of liability), which indicates the extent of potential liability of its members.
- A cooperative must be registered with the trade register of the Dutch Chamber of Commerce.

Non-corporate entities

The two most common forms of Dutch partnerships are the general partnership (‘vennootschap onder firma’ or, abbreviated, ‘vof’) and the limited partnership (‘commanditaire vennootschap’ or, abbreviated, ‘cv’). Both partnerships should be formed by two or more partners (‘vennoten’) who may be either individuals or legal entities. The legal requirements for entering into a partnership are limited, a partnership agreement is sufficient. There is a very high level of flexibility with respect to the partnership agreement. A Dutch partnership does not have legal personality, meaning that it cannot own assets in its own name. Legal title to assets is generally held by the general partner (‘beherend vennoot’) or by all partners jointly. One or more partners (in case of a vof) or the general partner(s) (in case of a cv) can enter into legal acts (such as agreements with third parties) for and on behalf of the partnership. Although

depending on the exact design, a Dutch partnership is usually transparent for Dutch tax purposes.

All partners in a vof are jointly and severally liable for all obligations of the partnership. Liability of a general partner (‘beherend vennoot’) in a cv is unlimited, whereas liability of limited partners (‘commanditaire vennoten’) is limited to the amount of their capital contribution as long as such limited partners do not perform acts of management and/or representation of the partnership.

Branch

Another possibility to conduct business activities in the Netherlands is to create a Dutch branch of a foreign legal entity. Setting up a branch does not require prior governmental approval. Establishment of a branch (only) requires the registration of the relevant foreign legal entity with the trade register of the Dutch Chamber of Commerce.

A Dutch branch cannot be considered a legal entity which is separated from the relevant foreign legal entity. Consequently, the Dutch branch is governed by the rules and legislation applicable to the foreign legal entity. Depending on the nature and scope of the activities, the branch may qualify as a ‘permanent establishment’ for taxation matters. If so, the transactions and/or financial results of the branch may be taxable in the Netherlands.

What can we do for you?

A brief overview of services we provide:

- Advise you on the pro’s and con’s of the different legal entity forms through which you can do business in the Netherlands
- Assist with the incorporation of a legal entity or with setting up a partnership or branch
- Advise on the corporate governance structure
- Register the legal entity, partnership or branch with the trade register of the Dutch Chamber of Commerce
- Drafting of (intra group) contractual arrangements
- Assist you (on an ongoing basis) with annual compliance requirements, such as arranging the annual general meeting, adoption and filing of the annual accounts, etc.
- Advise you on how Dutch entities can be relevant in international restructuring projects, for example in connection with pre-deal carve-outs, acquisitions, post-deal integrations, migrations, rationalisations, cash extractions or single entity projects

The bv	The nv
<p>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。适用于 bv 的法律使其具有非常高的灵活性以及“便利性”。根据现有规则, bv的主要特点是:</p>	<p>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))。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:</p>
<p>股份</p> <ul style="list-style-type: none"> • 无最低股本要求。创始人可决定发行的股本 (至少一股具有投票权的股份) 及所需的注册资本。成立时的已发行股本及注册资本将在成立公证书中记载。 • 可创设拥有不同投票权和利润分享权的不同类型股票。甚至可以发行无投票权的股份。 • 无权获得利润或清盘所得款的股份必须始终拥有投票权。 • 公司章程可以 (即非强制) 包含与股份转让相关的转让限制条款。 	<p>股份</p> <ul style="list-style-type: none"> • 要求最低股本为45,000欧元。 • 可发行不同类型的股票。 • 所有股东拥有投票权和分红权。通过创设股份的存托凭证, 可分割附着于股份的投票权和经济 (利润分享) 权。 • 公司章程可包含股份转让的限制条款。
<p>规管</p> <ul style="list-style-type: none"> • 面向股东 (原则上也面向没有投票权的股东) 和其他拥有参会权者的年度股东大会 (如有)。 • 一层董事会结构 (由执行董事和非执行董事组成) 和双层董事会结构 (常务董事和监事分设在两个不同的机制) 均可使用。 • 通常可以选择是否设立监事会。但是, 大型公司可能需遵守所谓的‘大型公司体制’。在这一情形下, 必须设立监事会, 并且其拥有特殊权力, 例如任命和免除执行董事的权利。根据具体的情况 (例如大多数员工在荷兰境外工作), 受大型公司体制的限制可能没那么严格。 • 公司章程可给予股东对管理层进行特定指示的权利。 	<p>规管</p> <ul style="list-style-type: none"> • 面向股东的年度股东大会 (如有) (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 (由执行董事和非执行董事组成) 和双层董事会结构 (常务董事和监事分设在两个不同的机制) 均可使用。 • 通常可以选择是否设立监事会。但是, 大型公司可能需遵守所谓的‘大型公司体制’。在这一情形下, 必须设立监事会, 并且其拥有特殊权力, 例如任命和免除常务董事/执行董事的权利。具体情况下 (例如大多数员工在荷兰境外工作), 受大型公司体制的限制可能没那么严格。 • 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。
<p>利润分配</p> <ul style="list-style-type: none"> • 股东大会基于管理层编制的公司决算决定最后的利润分配方案, 除非公司章程另有规定。 • 基于资产负债表测试和流动资金测试的结果, 如果拟进行的利润分配会影响公司的持续经营, 管理层可以拒绝批准利润分配。 • 没有其他的资本和债权人保护规则。 • 可以 (且非常简单地) 进行中期利润分配。 	<p>利润分配</p> <ul style="list-style-type: none"> • 股东大会基于管理层编制的公司决算决定最后的利润分配方案。 • 利润分配受正式的资本保全和债权人保护规则的限制。

The bv	The nv
<p>A bv is a private company comparable to the ‘limited liability company’ (Ltd.) in the United Kingdom or the ‘Gesellschaft mit beschränkter Haftung’ (GmbH) in Germany. The legislation applicable to a bv makes it very flexible and ‘user friendly’. The main characteristics of a bv under the current rules are:</p>	<p>An nv is a public company comparable to the ‘public limited company’ (plc.) in the United Kingdom or ‘Aktiengesellschaft’ (AG) in Germany. In general, an nv is more strictly regulated and mainly used to incorporate companies that are very large and/or will be listed on a stock exchange. The main characteristics of the nv are:</p>
<p>Shares</p> <ul style="list-style-type: none"> • No minimum share capital required. The founders determine the issued capital (at least one voting share) and required paid-up capital. The issued capital and paid-up capital at the moment of incorporation will be documented in the notarial deed of incorporation. • Different types of shares can be created which provides the possibility to vary with regard to (among others) voting rights and profit sharing rights. It is even possible to issue non-voting shares. • Shares with no rights to profit or liquidation proceeds must always have voting rights. • The articles of association may (i.e. not mandatory) contain transfer restrictions related to the transfer of shares. 	<p>Shares</p> <ul style="list-style-type: none"> • Minimum share capital of 45,000 euro required. • Different types of shares are possible. • All shareholders have voting rights and profit rights. By creating depositary receipts for shares, it is possible to separate the voting rights attached to shares and the economic (profit sharing) rights. • The articles of association may include share transfer restrictions.
<p>Governance</p> <ul style="list-style-type: none"> • Annual general meeting (GM) for shareholders (in principle, also for shareholders without voting rights) and other holders of meeting rights, if any. • Both a one-tier board (consisting of executive directors and non-executive directors) and a two-tier board (managing directors and supervisory directors are separated in two boards) are possible. • A supervisory board is generally optional. However, large companies may be subject to the so-called ‘Large Company Regime’. In that case, a supervisory board is mandatory and it will have special powers. For example the right to appoint and dismiss executive directors. Depending on the situation at hand (e.g. majority of the employees is working outside the Netherlands), the Large Company Regime may be less restrictive. • The articles of association may grant shareholders the right to give specific instructions to the management board. 	<p>Governance</p> <ul style="list-style-type: none"> • Annual general meeting (GM) for shareholders (in some cases, depositary receipt holders may also attend the meeting). • Both a one-tier board (consisting of executive directors and non-executive directors) and a two-tier board (managing directors and supervisory directors are separated in two boards) are possible. • A supervisory board is generally optional. However, large companies may be subject to the so-called ‘Large Company Regime’. In that case, a supervisory board is mandatory and it will have special powers. For example the right to appoint and dismiss the managing / executive directors. Depending on the situation at hand (e.g. majority of the employees is working outside the Netherlands), the Large Company Regime may be less restrictive. • The articles of association may grant shareholders limited possibilities to give instructions (only general guidelines) to the management board.
<p>Allocation of profits</p> <ul style="list-style-type: none"> • The GM decides on profit distribution, based on the company’s accounts prepared by the management board, unless otherwise provided in the articles of association. • Depending on the outcome of a balance sheet test and a liquidity test, the management board may refuse to approve distribution of profits, if an intended distribution is detrimental to the continuity of the company. • No other capital and creditor protection rules apply. • It is possible (and very easy) to make interim distributions. 	<p>Allocation of profits</p> <ul style="list-style-type: none"> • The GM decides on profit distribution, based on the company’s accounts prepared by the management board. • Distributions are limited by formal rules on capital preservation and creditor protection

荷兰税收环境

荷兰拥有卓越的税务环境。普华永道的全球《纳税研究》报告同样印证了这一点：2020年及以前，普华永道每年对纳税义务的履行难易程度进行评估。《纳税研究》比较了全球 190 个国家/地区的税收负担和合规义务。《2020 年纳税研究》表明荷兰在以下方面拥有卓越的环境：在整体排名中，荷兰位于前列。这是由于明确的行政程序、相对较低的税率和利用技术促进税务合规达成的。请查阅我们最新的《纳税研究报告》了解更多信息。

与欧洲其他国家相比，荷兰的法定企业所得税税率很有竞争性：前 39.5 万欧元的应税利润税率为 15%，超过 39.5 万欧元的应税利润的税率为 25.8%。除了降低税率以外，荷兰的税收制度还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

荷兰的税收裁决实践有30年的可追溯历史记录，并且在各国际集团在荷兰成功建立公司时明确说明了他们的税收状况。尽管荷兰的税收制度和裁决实践已经发生了一些变化，但这些变化总体上是世界范围内朝着透明和公平纳税的趋势的一部分。由于荷兰政府稳定，高度易用和配合性的税务管理机关，各公司可以相信，对这种做法的任何可能的进一步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

1

有效的税务统合制度，为在荷兰的企业集团内的活动提供税收整合

2

拥有**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豁免股息、利息和特许权使用费预扣税

3

荷兰重大投资项目提案税务后果的**事前明确性**

4

广泛的参股豁免（对合格股息和资本利得100%免税），这对欧洲总部至关重要

5

非常优惠的外籍职员税务计划，为合格的技能外籍员工提供30%的个人所得税优惠

6

完全符合经合组织和欧盟税收政策的国际发展，并与其保持一致，是协调征税方法背后的推动力之一

Taxation in the Netherlands

The Netherlands has an excellent fiscal climate. This is supported by global Paying Taxes study 2020 and before. PwC annually assessed the ease with which tax obligations can be met. The tax burden and compliance obligations of 190 countries around the world were compared. The Netherlands proved to have an excellent climate in this regard: in the overall ranking the Netherlands scores high. This is caused by clear administrative processes, relatively modest tax rates and the use of technology to facilitate tax compliance. Please find more information in [our Paying Taxes study](#).

The Netherlands has a competitive statutory corporate income tax rate compared to the rest of Europe: 15 per cent on the first 395,000 euro and 25.8 per cent for taxable profits exceeding 395,000 euro. In addition to the low tax rate, 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 and has given many international groups clarity on their tax position when setting up successfully in the Netherlands. Although some changes have been made to the Dutch tax system and the ruling practice, these are generally part of a worldwide trend towards transparency and paying one's fair share. And thanks to the Netherlands' stable government and highly accessible and cooperative tax administration, companies can feel confident that any possible further 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

1

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

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

2

3

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.

4

5

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

Fully compliant and aligned with the international developments in the OECD and EU and often one of the driving forces behind a coordinated approach to taxation

6

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公司间定价。预约定价安排体系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，其根据相关法律确定了纳税人在特定情况下的税务权利和义务。

预约定价安排和预先税务裁决两者都对纳税人和荷兰税务机关具有约束力。为了获得预约定价安排或预先税务裁决，必须满足特定的实质性要求。通常情况下，荷兰税务当局将能够在合理的时间内，配合并处理预约定价安排、预先税务裁决和其他请求（例如企业的税务合并申请、增值税注册或申请（增值税）合并纳税）。

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。信息互换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类似的信息。

荷兰有关发布具有“国际性”税收裁决政策的主要特点如下：

- 透明性：基于税务透明性方面的国际发展，荷兰税务机关将公布具有国际性质的个别裁决的匿名摘要。
- 经济联系：具有国际性质的裁决仅适用于在荷兰（有足够）经济联系的纳税人。
- 主要目的：如果业务结构的主要目的是获取有利的税率，无论是荷兰还是外国的有利税率，则不再适用该裁决。
- 对与黑名单国家的实体的交易不作裁决（通常为低税收管辖区或欧盟非合作国家名单上的管辖区）。

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加强相互的合作关系（“横向监督”）。企业与荷兰税务机关签订的一项横向监督协议为配合合规的一种形式。该措施为企业提供了税务合规的及时性和明确性，以避免在对企业不利的税务意外发生时，因知晓太晚而无法对之进行合理应对的情形。横向监督不仅要求企业符合法律和规定，企业还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。荷兰税务机关将调整对于纳税人的税务管控的原则和强度。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。

横向监督的主要益处在于相关税务风险和问题在发生时便可以得到解决。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更快速的回应。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、递延和当期税额，并确保将企业的不确



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 intercompany pricing that the taxpayer will apply to its related-company transactions. The APA system is 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 accordance with the law in the taxpayer's specific situation.

Both an APA and ATR 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 will be able to handle requests for APA's, ATR's and other requests (e.g. a request for a tax 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 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 complete 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 similar information may be exchanged with the Tax Authorities of non-EU member states as well.

The main characteristics of the Netherlands' policies on the issuing of tax rulings with an 'international character' are as follows:

- Transparency: building on international developments in transparency in tax matters, the Dutch tax authorities will publish anonymised summaries of individual rulings with an international character.
- Economic nexus: rulings with an international character will only be available to taxpayers with (sufficient) economic nexus in the Netherlands.
- Main purpose: rulings will no longer be available in case the main purpose of the business structuring is obtaining a tax advantage, be it a Dutch or foreign tax advantage.
- No rulings on transactions with entities in black listed countries (generally low tax jurisdictions or jurisdictions on the EU list of non-cooperative countries).

Cooperative compliance

Another specific feature of the Netherlands is that the Dutch Tax Authorities allow businesses, under certain conditions, to apply for an enhanced relationship ('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 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.

定税务问题降至最低，为企业节约时间和成本。2020年，税务当局引入其已重新制定的横向监督计划。荷兰的前 100 名纳税人将适用一个单独的方法和监督计划。对于那些需要对其年度账户进行审计（必须满足三个标准中的两个：员工超过250人、资产超过2000万欧元，收入超过4000万欧元），并有税务战略、税务风险分析和监督与测试计划的公司，将有可能进行单独的横向监督。对于中小企业来说，可以通过其合格的服务提供商达成一个通用协议。普华永道是荷兰合格的服务提供商之一。

横向监督可以应用于所有的税种，包括企业所得税、增值税、关税、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途径。T3M的灵感来自于一般风险管理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。

国际发展

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。荷兰支持经合组织在这方面制定的目标，并遵守 BEPS 项目产生的规则。荷兰也遵守经合组织税收透明度方面的国际规则。而且，在有限保留一些条款的情况下，荷兰签署和批准了多边协议（MLI），并将荷兰的所有税收协定纳入 MLI 的范围，MLI 签署时正在谈判或尚未生效的少数税收协定除外。

此外，荷兰关注经合组织一级关于支柱 1 和支柱 2 的国际讨论。关于支柱 1，荷兰认为进一步推广和实施应该尽可能简单。关于支柱 2，荷兰认为最低税收水平能有效打击税收竞争和避税。

ATAD I

欧盟通过了“反避税指令”（ATAD I），其中包含打击避税的几项措施。ATAD I 针对利息扣除限制和离境税、一般反滥用规则（GAAR）、受控外国公司（CFC）规则和欧洲成员国之间的混合错配安排进行了规定。原则上，这些规则曾经纳入所有欧盟成员国的法律，并从2019年1月1日起生效。

我们能为您做什么？

- 确定税务管理和纳税角色及责任
- 流程规划和改善
- 加强税务风险管理，例如通过明确关键的税务控制
- 与荷兰税务机关进行快速、顺利的沟通
- 在与税务机关关于横向监控方面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）
- 通过我们的可持续税收方法设计并实施您的税收管制框架
- 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，以及税务数据分析和关键控制测试，作为显示您在控制税务的一部分
- 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

The main benefit of Horizontal Monitoring is that relevant tax risks and positions can be dealt with when they occur. The company is required to act with a transparent attitude towards the Dutch Tax Authorities, and they will in return provide a quicker 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. In 2020 the Tax Authorities introduced their reformulated Horizontal Monitoring. Top 100 taxpayers in the Netherlands will get an individual approach and monitoring plan. Individual Horizontal Monitoring will be possible for companies who require an audit on their annual accounts (2 out of 3 criteria must be reached; > 250 employees, > 20 million euro assets and > 40 million euro revenue) and which have a tax strategy, a tax risk analysis and a monitoring and testing plan in place. For small and medium enterprises, a general covenant is possible through their qualified service provider. PwC is one of the qualified service providers in The Netherlands.

Horizontal monitoring can be applied to all taxes including corporate income tax, value added tax, customs, 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'.

International developments

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. The Netherlands supports the goals as set by the OECD in this respect and adheres to the outcomes of the BEPS project. The Netherlands also adheres to actions of the OECD in relation to transparency in tax matters. In addition, the Netherlands has signed and ratified the Multilateral Instrument (MLI), albeit with limited reservations to certain provisions, and has brought all of the Netherlands' tax treaties within the scope of the MLI except for the few tax treaties that were being negotiated or not yet in force at the time of the MLI signature.

In addition, the Netherlands follows the international discussions at the OECD level regarding Pillar 1 and 2. In relation to Pillar 1, the Netherlands believes that the further roll-out and implementation should be as simple as possible. In relation to Pillar 2, the Netherlands considers a minimum level of taxation to be effective in combating tax competition and tax avoidance.

ATAD I

The EU adopted the Anti-Tax Avoidance Directive (ATAD I), which contains several measures to combat tax avoidance. The ATAD I includes measures regarding the limitation of interest deductibility and exit taxation, a general anti-abuse rule (GAAR), a Controlled Foreign Company (CFC) rule and rules addressing mismatches between EU member states arising from the use of hybrid instruments or entities. These rules were transposed into all EU member states laws and apply, in principle, from 1 January 2019 onwards.

What can we do for you?

- 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
- 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)
- Designing and implementing your Tax Control Framework via our Sustainable Tax methodology
- Performing statistical sampling in line with the approach of the Tax Authorities, as part of monitoring the Tax Control Framework as well as tax data analytics and key control testing as part of showing that you are in control of tax
- Help you to clearly communicate the maturity of your Tax Control Framework to internal and external stakeholders

荷兰已于2019年1月1日实施ATAD I。具体而言，为了实施 ATAD I，荷兰引入了 CFC 规则、利息扣除限制规则，并对针对企业所得税（CIT）的离境税规则进行了轻微调整。

利息扣除限制规则规定，总体利息成本的扣除应限制在纳税人利息折旧摊销前利润的20%（之前为30%），起点为100万欧元，采用结转规则。结合利息扣除限制规则，自 2019 年 1 月 1 日起，废除了有关过多参股债务和过多收购债务的荷兰利息限制规则。

CFC 制度主要面向在独立公司或在子公司中持有 50% 以上直接或间接权益（无论是单独持有还是与关联公司共同持有）的企业纳税人，或在a)低税率国家或地区（即低于 9%，但前提是荷兰财政部每年明确列出），或b)被列入欧盟非合作性地区名单的司法管辖区，拥有常设机构的企业纳税人。

ATAD 的一般反避税规则（GAAR）未实施，因为根据荷兰财政部的说法，因为有现行的荷兰规避法律原则，已经实际具有GAAR 的作用。

基于 CIT 目的的离境税制度略有改变，其中规定必须在离境后 5 年内，但不迟于变现（例如出售资产）时，足额缴付离境税。

ATAD II

作为对包括在ATAD I 中的法律的扩展，欧洲委员会提出了针对欧盟成员国之间和涉及第三国的混合错配规则（ATAD II）。混合错配必会导致在不包括收入的情况下进行减税，或者在涉及实体、（金融）工具、常设机构或实体所在地的情况下进行双重减税。ATAD II已经在欧盟通过，因此，欧盟成员国原则上必须在2019年12月31日前执行ATAD II规则，并在2020年1月1日适用。荷兰对2020年1月1日或之后开始的财务年均适用ATAD II。请注意，根据荷兰法律，必须对 ATAD II 情况进行记录存档。

此外，荷兰已颁布立法，推出ATAD II的反向混合规则。根据新规定，从2022年1月1日起，具有反向混资格实体将承担企业所得税。所有欧盟成员国都要在2021年12月31日前，在其立法中实施该规则。

DAC6

（关于与可报告跨境安排相关的税务领域强制自动信息交换的欧盟指令）对与欧盟跨境部门的某些安排（DAC6）规定了强制披露要求。其要求相关顾问或纳税人在某些条件下报告各种跨境安排。如该安排符合该指令所提及的若干“标记”，并在某些情况下，该安排的主要或预期利益是税务上的优势，则应申报该安排。DAC6 涵盖了除增值税和消费税以外的所有税种。

因此，荷兰已开始实施 DAC6 法规。此外，荷兰已决定不制定严于欧盟指令的规定。例如，任何附加的标志并未纳入荷兰法律，立法的范围也没有扩大到其他税种（如增值税）。

首笔交易必须最迟在 2021 年 1 月 31 日之前报告。若未这样做，会导致产生高达 87 万欧元的行政罚款（2021 年 1 月 1 日的金额）。

如果您的公司有国际化结构，则我们建议您配合顾问确定如何将这种强制性的信息交换纳入您的税收与合规策略。同样重要的是，您必须及时进行报告，例如，在没有外部顾问参与受报告要求约束的交易时，或者在相关顾问利用合法权利拒绝提供信息时（律师等）。

DAC7

DAC7修订了欧盟行政合作指令，添加新的报告义务，适用于向可报告卖家提供平台的数字平台运营商。DAC7旨在确保欧盟成员国自动交换数字平台上可报告卖家的报告信息，无论平台是否位于欧盟。数字平台运营商必须向欧盟成员国的主管部门报告，该欧盟成员国的主管部门，将与应报告卖方为税务居民的欧盟成员国主管部门交换信息。为符合本指令要求，非欧盟地区的数字平台运营商必须在欧盟成员国注册。

The Netherlands has implemented the ATAD I per 1 January 2019. More specifically, to implement ATAD I, the Netherlands introduced a CFC rule and an earnings stripping rule and slightly reformed its exit taxation rules for corporate income tax (CIT) purposes.

The earnings stripping rule limits the deduction of the on balance interest cost to 20 per cent (previously: 30 per cent) of the taxpayer's EBITDA with a threshold of 1 million euro and a carry forward rule. In conjunction with the introduction of the earnings stripping rule, the Dutch interest limitation rules regarding excessive participation debts and excessive acquisition debts were abolished as of 1 January 2019.

The CFC-regime targets corporate taxpayers that hold a direct or indirect interest, either stand-alone or with affiliated companies, of more than 50 per cent in a subsidiary, or owns a permanent establishment, in either a) a low-taxed country (i.e. less than 9 per cent but only if listed by the Dutch Ministry of Finance on an annual basis) or b) a jurisdiction included in the EU list of non-cooperative jurisdictions.

The ATAD's GAAR was not implemented because the Dutch Ministry of Finance considered the GAAR to be effectively present by means of the standing Dutch *fraus legis* doctrine.

The exit taxation regime for CIT purposes was slightly altered, by providing that an exit levy must be paid in full within the 5 years following the exit but no later than at the moment of realisation, e.g. the sale of the asset(s).

ATAD II

As an expansion to the legislation included in the ATAD I, the European Commission proposed rules addressing hybrid mismatches between EU member states and in relation to third countries (ATAD II). A hybrid mismatch must lead to either tax deduction with no inclusion of the income or double deduction in cases involving entities, (financial) instruments, permanent establishments or the location of an entity. ATAD II has already been adopted at the EU level and the EU member states must implement the ATAD II rules, in principle, by 31 December 2019 and apply them as per 1 January 2020. The Netherlands applies ATAD II as per book years starting on or after 1 January 2020. Please note that it is mandatory under Dutch law to have documentation on the ATAD II position on file.

In addition, the Netherlands has enacted legislation introducing ATAD II's reverse hybrid rule. Under the new rules, an entity that qualifies as a reverse hybrid will become liable for corporate income tax from 1 January 2022 onwards. The rule needs to be implemented in all EU member states' legislation by 31 December 2021.

DAC6

The EU Directive on mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (DAC6) imposes mandatory disclosure requirements for certain arrangements with an EU cross-border element. It requires relevant advisors or taxpayers to report a wide range of cross border arrangements under certain conditions.

Where such an arrangement falls within certain 'hallmarks' mentioned in the directive and in certain instances where the main or expected benefit of the arrangement is a tax advantage, the arrangement should be reported. DAC6 covers all taxes except value added tax and excise duties.

The Netherlands has already implemented DAC6 legislation. The Netherlands has decided not to go further than the EU Directive. For example, no additional hallmarks have been included in Dutch law and the scope of the legislation has not been extended to other taxes like VAT.

The first transactions had to be reported by 31 January 2021 at the latest. Failure to do so might result in an administrative fine of up to 870,000 euro (amount 1 January 2021).

If your company has an international structure, we recommend that you work with your adviser to determine how you will fit this mandatory exchange of information into your tax and compliance strategy. It is also important that you report in a timely manner, for example, if no external advisor is involved in a transaction subject to reporting requirements, or if the advisor in question makes use of a legal right to withhold information (lawyers, etc.).

DAC7

DAC7 amends the EU Directive on Administrative Cooperation and introduces new reporting obligations that will apply to Digital Platforms Operators that make their platform available to Reportable Sellers. DAC7 is designed to ensure that EU member states automatically exchange the reported information on the Reportable Sellers on digital platforms, whether the platform is located in the EU or not. Digital Platform Operators are required to report to a Competent Authority in an

欧盟成员国应在2022年12月31日前实施DAC7，自2023年1月1日起实施其转换DAC7立法。数字平台运营商需要在2024年首次报告2023年的情况。自2023年1月1日起，数字平台运营商应已具备卖方尽职调查程序和控制措施。

在2022的荷兰议会中，将讨论实施DA7的法案草案和荷兰政府在2021年公布的解释性备忘录。

根据条件对利息和特许权使用费征收预提税

自2021年起，向在低税辖区成立的集团公司支付的利息和特许权使用费，将征收预提税（预扣税）。2022年税率为25.8%（2021年25%），若适用，可通过税收协定来降低预扣税率。根据条件确定的预扣税责任还将适用于滥用情形，例如：人为转移付款。

根据条件对利息和特许权使用费征收预提税，是为了防止将荷兰用作进入低税收管辖区的门户，来降低通过将（荷兰）应税收入转移到这些管辖区避税的风险。

低税辖区是指法定企业税率低于9%的辖区，以及属于欧盟名单中的非合作辖区的辖区。

根据条件对股息征收预提税

从2024年起，荷兰将对下列情况征收与最高企业所得税（2022年为25.8%）相同的有条件预扣税：a) 对于在低税收管辖区设立企业的股东支付股息，以及b) 滥用情况，即通过刻意安排避免征收荷兰股息预扣税。进行预扣税的原理与根据条件对利息和特许权使用费征收预提税相同。

服务公司的补充商业实质要求

自2021年1月1日起，补充商业实质要求将适用于服务公司。服务公司是指符合以下条件的荷兰纳税单位：其活动70%以上由外国集团单位直接或间接收取及支付的利息、特许权使用费或租金组成。新的商业实质要求对服务公司的当前实质性要求进行了补充，要求服务公司拥有为期至少24个月的办公空间，并且相关人工成本至少为100,000欧元。如果不符合这些要求，则应与利息、特许权使用费或租金的支付方所在国家/地区（来源国家/地区）交换信息。结果可能会是，来源国家/地区使纳税人丧失优惠条件。

国家援助

多年来，欧盟委员会已经针对公司和地方当局之间的某些计划/制度和单项的税务裁定是否违反欧盟国家援助规则开展了多年的调查。在其中一些情况下，欧洲委员会已作出最终裁决，认为这些计划和税收裁定构成非法的国家援助。这些国家援助最终决定中有一项涉及荷兰的税务裁决。荷兰政府已向欧盟普通法院（欧盟内部的初审法院）就此决定提出上诉。在其判决中，欧盟普通法院撤销了欧盟委员会的决定，因为法院认为，欧盟委员会没有证明在欧盟国家援助规则的范围内存在经济优势。欧盟委员会已接受普通法院的这一决定。

欧盟委员会还调查了其他荷兰税收裁定，预计将为此作出最终的国家援助决定。荷兰政府也采取了这样的立场，考虑到荷兰税收裁定没有偏离荷兰税法，荷兰税收裁定的操作通常不允许国家援助，因为荷兰税收裁定的目的是提前获得税法影响的确定性。

EU member state. The Competent Authority in that EU member state will then exchange the information with the Competent Authority in the EU member state where the Reportable Seller is tax resident. Digital Platforms Operators that are not located in the EU will be required to register in an EU member state in order to comply with this Directive.

EU member states shall implement DAC7 by 31 December 2022 and apply their transposing DAC7 legislation as of 1 January 2023. Digital Platform Operators will then be required to report on the year 2023 for the first time in 2024. Digital Platform Operators should already have seller due diligence procedures and controls in place as of 1 January 2023.

The draft bill implementing DAC7 and a draft explanatory memorandum that the Dutch government has published in 2021 will be discussed in Dutch parliament in 2022.

Conditional source tax on interest and royalties

From 2021 onwards, interest and royalty payments to group companies established in low-tax jurisdictions are subject to a source tax (withholding tax). The rate in 2022 is 25.8 per cent (25 per cent in 2021), although it may be reduced by a tax treaty, if applicable. A conditional withholding tax liability will also be applicable to abusive situations, e.g. where payments are artificially diverted. The rationale behind the introduction of the conditional source tax on interest and royalties is to prevent the Netherlands from being used as a gateway to low-tax jurisdictions and to reduce the risk of tax avoidance through the shifting of (Dutch) taxable income to such jurisdictions.

Low-tax jurisdictions are both jurisdictions with a statutory corporate tax rate of less than 9 per cent and jurisdictions on the EU list for non-cooperative jurisdictions.

Conditional source tax on dividends

From 2024 onwards, the Netherlands will apply a conditional withholding tax at a rate equal to highest corporate income tax rate (25.8 per cent as of 2022) a) on dividend payments to shareholders established in low-tax jurisdictions; and b) in situations of abuse, i.e. where artificial arrangements are employed to avoid the imposition of Dutch dividend withholding tax. The rationale behind the introduction of the withholding tax is the same as that for the conditional source tax on interest and royalties.

Additional substance requirements for service companies

As of 1 January 2021, additional substance requirements apply to service companies. A service company is a Dutch tax entity whose activities consist for more than 70 per cent of the direct or indirect receipt and payment of interest, royalties or rent from a foreign group entity. The new substance requirements, which supplement the current substance requirements for service companies, are 100,000 euro in relevant labour costs and office space for at least 24 months. If these requirements are not met, information is exchanged with the country from which the interest, royalties or rent is paid (the source state). The result could be that the source state deprives the taxpayer of treaty benefits.

State aid

For several years, the European Commission has been investigating whether certain schemes/regimes and 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 issued final decisions concluding that these schemes and tax rulings constitute unlawful State aid. One of these final State aid decisions concerns a Dutch tax ruling. The Dutch government has appealed this decision with the General Court (that is the court of first instance within the EU). In its judgment, the General Court annulled the decision of the European Commission because, in the Court's view, the European Commission did not demonstrate the existence of an economic advantage within the meaning of EU State aid rules. The European Commission accepted this decision by the General Court.

The European Commission has also investigated other Dutch tax rulings for which a final State aid decision is expected. 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 as the goal of Dutch tax rulings is to obtain certainty about the implications of the tax law in advance.

转让定价：国别报告、主体文档和本地文档

经合组织国别报告实施方案将主要作为（国际）税务机关的（税务）风险评估工具。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申报一份国别报告。该国税务机关则将与同意互相分享此类报告的可能相关国家税务机关分享这些信息。

此外，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备有一份主体文档和一份本地文档。主体文档应包含整个集团内的转让定价信息，而本地文档应包含该公司进行的所有集团内部关联交易的信息。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别报告的法律，并与国别报告方案所规定的制度和原则保持一致。此外，在荷兰合并营业额满 5000 万欧元的公司，均有义务备有本地文档和主体文档报告。

如上所述，只有跨国集团的终属母公司有义务申报国别报告。营业额至少为 7.5 亿欧元的跨国集团位于荷兰境内的实体必须通知税务机关，其终属母公司或代理母公司是否申报了所述的国别报告。如果未申报，必须通知税务机关将由哪个集团公司和公司的纳税居民申报所述报告。此通知应最迟在财政年度的最后一天作出。

此外，必须申报所述国别报告的荷兰公司，必须在财政年度结束后的 12 个月内申报此报告。公司管理机构必须与申报纳税申报表相同的截止期限内持有主体文档和本地文档。另请参考第 80 页。

荷兰财政部还发布了一项转让定价法令。该法令对独立交易原则的应用提供了进一步的指导，并旨在纳入经合组织税基侵蚀和利润转移 (BEPS) 项目的最新变化和 2017 年经合组织转让定价指南的相关修订。

该法令对荷兰税务机关在后 BEPS 时代的立场提供了额外的指导，其中包括将 2017 年经合组织转让定价指南中包括的各种 BEPS 条款（如转让定价方法、难以估值的无形资产和其估值方法）应用于荷兰税务实践。

我们能为您做什么？

- 讨论支柱 1 和 2 对贵公司的可能后果
- 评估 ATAD I 和 ATAD II 法规会如何影响您的业务，以及协助满足 ATAD II 文件的要求
- 评估 MLI 对贵公司企业的影响
- 帮助您识别可能的 DAC6 和 DAC7 可报告交易
- 确定贵公司是否存在国家援助风险
- 确定是否需要提交国别报告并在此方面协助您
- 帮助您建立本地文档和主体文档



Transfer pricing: country-by-country reporting, master file and local file

The OECD country-by-country reporting implementation package is 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 750 million euro 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 may be relevant and that have agreed to mutually exchange these reports.

Besides, the agreed OECD report prescribes that each individual company within such a 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 enacted 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 50 million euro are obliged to have a local file and a master file available.

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 750 million euro 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.

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 company's administration within the same deadline that holds for filing the tax return. Please also see page 81.

Moreover, the Dutch Ministry of Finance published a Transfer Pricing (TP) Decree, which provides further guidance on the application of the arm's-length principle and aims to incorporate changes following the OECD Base Erosion and Profit Shifting (BEPS) project and related amendments to the 2017 OECD TP Guidelines.

The Decree provides additional guidance on the position of the Dutch Tax Authorities in the post-BEPS era, among others, concerning the application of various BEPS provisions as included in the 2017 OECD TP Guidelines (e.g. TP methods, hard-to-value intangibles and valuation methods) into Dutch tax practice.

What can we do for you?

- Discuss the possible consequences of Pillar 1 and 2 for your business
- Assess how the ATAD I and the ATAD II legislation may affect your business and assist with the ATAD II documentation requirement
- Evaluate the impact of the MLI on your business
- Help you recognise possible DAC6 and DAC7 reportable transactions
- Determine whether your business runs a State aid risk
- Determine the need to file a country-by-country report and assist you with it
- Help you set up a local file and a master file



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。原则上，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但不限于从荷兰企业中取得的收入。这些收入来自于企业通过在荷兰的常设机构或常设代表处所开展的全部或部分业务。

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。公司管理和控制是考量这方面的重要因素。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或税收裁决，最低限度的实质性要求是保证该企业的实际管理和控制均在荷兰进行的准则。自2021年1月1日起，将对服务型公司提出更多实质性的要求，详情参见“国际发展”这一章里的“服务公司的补充商业实质要求”。

税率

标准的企业所得税率为 25.8%。不高于 395,000 欧元的应纳税所得额可适用较低的 15% 的税率。如果符合标准，财政投资基金按照 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拥有免除荷兰企业所得税的资格。

收入确认

企业收入依据“良好商业实践”原则于每年进行确认。利润和亏损归于账面某年的原则参考实施、匹配、现实、审慎和简化。然而荷兰的税法还包含明显偏离良好商业实践原则的概念。例如税法可能会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，由于特殊的财政便利，也有许多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 46 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、节能或环保资产投资以及研发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 76 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。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（包括基准）以及转让定价政策文件和内部的合同。

根据实际情况，该文档规定还将包括一份国别报告，一份主体文档和一份本地文档。参考第 42 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推定的利润分配（后者有可能导致股息预提税）。如果非荷兰税收体系与荷兰税收体系不匹配，可能会导致考虑额外利润被纳入在内（符合国际发展趋势）。

应用公平交易原则时防止不匹配的新规则

从2022年1月1日起，将对荷兰限制纳税人应纳税利润向下调整，前提是在交易涉及的其它公司层面，没有（或过低）对税基进行相应的向上调整。

新规的目的是：消除由于公平交易原则的不同应用而产生转让定价差异——特别是在国际范围内——这可能导致跨国公司获得部分逃税利润。

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. In principle, only 'Dutch source income' is included in the CIT base of non-resident corporate taxpayers. For these companies, the income from Dutch sources includes e.g. 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 permanent establishment or permanent representative in the Netherlands.

Residence

In the Netherlands, corporate residence is determined by a 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 or a tax ruling, minimum substance requirements are guidelines in ensuring that effective management and control of the company are based in the Netherlands. There are additional substance requirements for service companies as of 1 January 2021, see under 'Additional substance requirements for service companies' under 'International developments'.

Tax rate

The standard CIT rate is 25.8 per cent. A lower rate of 15 per cent applies to taxable income up to 395,000 euro. 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 book years with reference to the basic principles of realisation, matching, reality, prudence and simplicity. Dutch tax law, however, also contains 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 47.

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 77. 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. The documentation should, among other things, include a functional analysis (description of the functions, risks and assets), an economic analysis (including benchmarks) as well as transfer pricing policy documents and internal contracts. Depending on the situation, the documentation obligations also include a country-by-country report, a master file and a local file. We refer to page 43.

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 deemed profit distribution (the latter may trigger dividend withholding tax). This could result in additional profit being taken into account in case of mismatches between a non-Dutch and the Dutch tax system (in line with international developments).

New rules preventing mismatches when applying arm's length principle

As of 1 January 2022, the Netherlands limits a downward adjustment of the taxable profit for taxpayers to the extent that, at the level of the other company involved in the transaction, no (or a too low) corresponding upward adjustment of the tax base is made.

The new rules aim to eliminate the transfer pricing

为了避免双重征税，荷兰在某些条件下（例如在其他年份中曾向上调整，或与需纳税的混合实体的交易）仍允许向下调整。

利息扣除

原则上，利息费用可基于企业所得税目的予以扣除。但是，各种各样的利息扣除限制确实适用，如收益剥离规则。收益剥离规则将总体利息成本的扣除限制在纳税人 EBITDA 的 20%（截至2021年（含2021年）：30%），起征点为 100 万欧元，并实行结转规则。此外，为了防止税基被利息扣除侵蚀，还有一些具体的利息扣除限制。

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进行计算。然而，荷兰税法也有设定一些具体规则，限制不动产、商誉及其他资产的折旧方法。

另一方面，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，初创企业以及海上船舶的投资。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申报。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，如果是荷兰税务居民企业所分配，可享受股息预提税的豁免优惠。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，参股豁免仍将适用：

- 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（“实际税率测试”）；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。适用的限制和条件已于 2021 年更改。

与参股买卖相关的费用不可抵扣。

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。

从 2019 年起，参股豁免包括受控外国公司（CFC）规则。受控外国公司规则针对的是那些在子公司中持有 50% 以上直接或间接权益（无论是单独持有还是与关联公司共同持有）的企业纳税人，或在低税率（即低于 9%）地区或荷兰财政部明确列出的非合作性地区处置常设机构的企业纳税人。

differences that arise as a result of a different application of the arm's length principle – particularly in international situations – which may result in part of the profit of a multinational escaping taxation.

In order to avoid double taxation, the Netherlands will under certain conditions (e.g. upward adjustment in another year, or transactions with a hybrid entity whose participations are subject to tax) still allow a downward adjustment.

Interest deduction

In principle, interest expenses are deductible for corporate income tax purposes. However, various interest deduction restrictions do apply, such as the earnings stripping rule. The earnings stripping rule limits the deduction of the on balance interest cost to 20 per cent of the taxpayer's EBITDA (up to and including 2021: 30 per cent) with a threshold of 1 million euro and a carry forward rule. Furthermore, there are specific interest deduction restrictions to prevent tax base erosion by interest deduction.

Depreciation

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

On the other hand, the law provides accelerated and random depreciation of several specific assets. Accelerated depreciation applies to qualifying investments in assets that are in the interest of the protection of the environment in the Netherlands (the allowed percentage for accelerated depreciation is 75 per cent, the normal depreciation regime applies to the other 25 per cent of the investment). Accelerated depreciation is also available for certain other designated assets, for example, investments of starting entrepreneurs 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 test 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. The limitations and conditions applicable have been changed per 2021.

Expenses relating to the sale or purchase of participations are non-deductible.

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.

As from 2019 the participation exemption includes a CFC-rule. The CFC-regime targets corporate taxpayers that hold a direct or indirect interest, either standalone or with affiliated companies, an interest of more than 50 per cent in a subsidiary or disposes of a permanent establishment in either a low-taxed, i.e. less than 9 per cent, or a non-cooperative jurisdiction that is explicitly listed by the Dutch Ministry of Finance.

创新激励制度

创新激励是一个与利润相关的特殊机制，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。通过减少计税基础，创新激励的实际税率最高为百分之九。

所述创新激励制度主要适用于在荷兰进行创新活动的利润。创新激励制度可以成为一个非常重要的政策。该项激励措施与其他激励措施相结合（见第 76 页上的“税收优惠”），令荷兰成为研发活动的首选地点。

合并纳税

一家荷兰居民母公司和其荷兰居民子公司在一定条件下可通过组成“合并纳税”来选择作为一家纳税实体申报荷兰企业所得税。在合并纳税的制度下，公司内部交易被消除，所包含企业的业务收入总和用于荷兰企业所得税的计算。在荷兰税法 and 税收协定的考量中，荷兰税务居民公司可以有资格选择此机制。在一定条件下，境外企业纳税人只要通过常设机构在荷兰经营业务，也可以被纳入荷兰合并纳税中。

使用该政策的主要要求包括，母公司应直接或间接持有至少一家或者多家荷兰居民企业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。

合并纳税的优点包括：

- 只需填报一份企业所得税申报表。
- 抵消合并纳税存在期间的损失。
- 消除某些公司内部交易。

合并纳税的缺点在于，对于合并纳税集团的收入税收债务，各公司都要承担连带责任。此外，特定税后激励政策的适用范围可能更有限，可能会更快达到首个公司税率等级和其他门槛。

企业向税务机关提出申请后，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）。

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。

自 2018 年 1 月 1 日起，做出了一些改革，这些改革源于欧洲法院的判例法，该法规定“独立原则”适用于荷兰的制度。就关于关联方债务利息的规定、关于投资组合参与的参股豁免制度规定、参股豁免制度的“反错配”规则，以及在最终所有权发生重大变化时的损失使用规定而言，改革导致忽视合并纳税等后果。

营业净亏损

从 2022 年起，税收亏损的可抵扣性将不再设时间限制。另一方面，开始使用新的限制：只有前一百万欧元的利润可用于全额抵消亏损。任何其他利润的亏损减免将限于该等利润的 50%。

然而，当一家企业30%或以上的最终控制权发生变化时，有一些具体的防滥用法规仍可能会完全禁止利用经营净亏损工具进行税务抵扣。

没有关于境外常设机构的跨境减免。境外损失不能抵消来源于荷兰的利润。但“终止损失”是一个例外，即终止境外业务时发生的损失。

在某些情况下，“清算和终止亏损制度”允许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 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 innovation box is a maximum of nine per cent, by means of a reduction of the tax base.

The innovation box regime applies mostly to profits from innovative activities that take place in the Netherlands. The innovation box can be a very important facility. In combination with other facilities (see 'Tax incentives' on page 77), it makes the Netherlands the ideal location for R&D activities.

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 certain intercompany transactions.

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. Furthermore, certain tax incentives might have a more limited application and the first corporate tax rate bracket and other thresholds are reached sooner.

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

It is 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 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.

With effect from 1 January 2018 some changes were made resulting from ECJ case law which ruled the 'per element approach' applicable to the Dutch regime. The amendments result, among others, in disregarding the fiscal unity for the purpose of the provision on the interest on related party debts, the provision of the participation exemption regime on portfolio investment participations, the 'anti-mismatch' rule of the participation exemption regime and the provision on loss utilisation in cases of significant changes in ultimate ownership.

Net operating losses

As of 2022, tax loss utilisation is no longer limited in time. On the other hand, a new limitation is introduced: only the first 1 million euro profit can be used for offsetting losses in full. Loss relief against any further profit will be limited to 50 per cent of such profit. Specific anti abuse rules however may still completely prohibit the utilisation of net operating losses after a change of 30 per cent or more of the ultimate control in a company.

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 certain conditions, the 'liquidation and cessation loss regime' allows final losses of foreign permanent establishments to be 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。荷兰已经签署了约 100 个避免国际上进行双重征税的税收条约。如果没有适用的条约，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。与其他90多个司法管辖区一样，荷兰签署了经合组织的多边文书（“MLI”），以便迅速实施多项措施来更新其税收条约，减少避税的可能性。荷兰还与其他逾 50 个辖区一起批准了多边文书，这可能会影响其相互税收协定。

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。请注意，作为一项税收条约政策，荷兰的目标是就双边税收协定中参股的股息实行低或预扣税率达成协议为零。

自 2022 年 1 月 1 日起，荷兰股息税和赌博税与企业所得税的抵消仅限于每年应缴的公司税金额。无法抵销的荷兰股息税和赌博税将在下一年结转抵销。

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，则可以应要求按 5 年分期付款。为获得递延，公司需要符合某些行政要求，并可能需要提供安全保障。在过去一年半多的时间里，有一项主动法案提案一直在等待审批，根据该法案，在某些情况下将对从荷兰移出的移民征收股息税。目前尚不确定该拟议立法是否会以及何时会生效，如果生效是否有追溯效应。

我们能为您做什么？

- 对您的企业在申报荷兰企业所得税和（比如股息）预扣税提供建议
- 在遵守正式和行政规则方面向您提供协助
- 向您通报母子指令和其他欧盟指令的影响
- 为您的业务申请创新激励制度，向您提供建议和协助。
- 为您的业务申请合并报税制度和参股豁免方面提供建议
- 确定反避税条款（如 CFC 法规）和利息扣除限制规则（如 20% 的 EBITDA 限制）的影响



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 roughly 100 tax treaties for the avoidance of international double taxation. In case no treaty 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. The Netherlands, like over 90 other jurisdictions, signed the OECD's multilateral instrument ('MLI') to swiftly implement several measures to update its tax treaties and lessen possibilities for tax avoidance. Along with over 50 other jurisdictions, the Netherlands also ratified the MLI which means it may affect their mutual tax treaties.

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 dividends are 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. Note that the Netherlands, as a tax treaty policy, aims to achieve an agreement on a low or nil withholding tax rate for dividends from a participation in a bilateral tax treaty.

As of 1 January 2022, offsetting of Dutch dividend tax and gambling tax against corporate income tax is limited to the annual amount of corporation tax due. Dutch dividend tax and gambling tax that cannot be set off will be carried forward for offsetting in the next year.

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, on request, be paid in 5 annual instalments. The company has to comply with certain administrative requirements and may have to provide security in order to obtain the deferral. An initiative bill has been pending for more than a year-and-a-half that, under certain circumstances, would levy a dividend tax on migration from the Netherlands. It is uncertain if and when this proposed legislation will enter into force, and if so, if it will contain retroactive effect.

What can we do for you?

- Advise you on the application of Dutch 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 - or any other EU directive
- 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
- Determine the impact of anti-avoidance provisions like CFC legislation and interest deduction limitation rules such as the 20 per cent EBITDA restriction



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）由纳税者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，也应对之进行征税。

荷兰还允许通过金融、经济和组织联系彼此密切联系的法律独立企业被视为单一纳税者（合并纳税/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%。百分之九的降低税率则适用于特定的必需商品或服务，例如食物、饮料、旅客运输以及一些特定的劳动密集型的修理维护活动。例如货物出口则适用零税率。

此外，也有各类业务免征增值税，例如教育及医疗服务。增值税零税率和免征增值税的差别在于，由免征增值税的交易成本所产生的相关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。企业可以将增值税缴纳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财务信息。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。

Value added tax

EU context

The system of value added tax (VAT) in the Netherlands is based on EU regulation and is 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 reduced VAT of nine per cent applies to certain essential goods and services, for example food and drinks, passenger transport and certain labour-intensive repair and maintenance activities. A zero per cent rate applies to, for example, the export of goods.

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,



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。

速效对策

从2020年1月1日起，荷兰已实施四项速效对策，旨在改善欧盟跨境B2B贸易增值税体系的日常运作。

这些速效对策会对公司的管理制度、增值税登记、合同、（电子）文件和发票产生影响。

速效对策 1：增值税识别号码和欧盟销售清单

从2020年1月1日起，获取和验证客户的增值税识别号码，以及提交正确的概括报表（欧盟销售清单）是申请零增值税税率的一个硬性条件。

作为一个实际的结果，企业需要在ERP系统中包括所有客户的增值税识别号码，因为企业应能够出具发票，说明其客户的正确增值税识别号码，并提交含正确信息的欧盟销售清单。

因此，在欧盟 VIES 系统中定期（或甚至在每次发货之前）验证这些增值税识别号码是很重要的。在这方面，适当地记录这些控制措施也非常重要。此外，提交含正确信息的概括报表（欧盟销售清单）是申请零增值税税率的一个硬性条件。在荷兰，供应商被允许修复任何疏漏。

速效对策 2：运输证明

已引入在欧共体内部供应上适用零增值税税率所需的文件证明的共同框架。

若由供应商或代表供应商进行运输，则证明应包括两份相互独立拟备的证明文件，例如：已签署的 CMR，连同有关货物供应的运输保险单。当买方安排运输时，供应商还应持有买方/收购方的书面声明。如果供应商拥有所需的证据，则假定货物已从一个欧盟成员国运输到另一个欧盟成员国。如果税务机关能够证明运输最终并没有发生，则税务机关可以反驳这种假定。

这些新规则未影响当前（荷兰）的实务操作。根据荷兰规则和 CJEU/国家判例法，以前曾被视为充分证据的所有证明仍然被视为充分的运输证明。新的欧盟规则是对现有荷兰规则的补充：它提供了一个可反驳的假定。



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.

Quick Fixes

Effective 1 January 2020, the Netherlands implemented four quick fixes aiming to improve the day-to-day functioning of the VAT system for EU cross-border B2B trade.

These Quick Fixes (QF) have consequences for the company's administrative systems, VAT registrations, contracts, (electronic) documents and invoices.

QF 1: VAT identification number and EU Sales Listing

As of 1 January 2020, obtaining and validating the customer's VAT ID number as well as filing correct recapitulative statements (EU Sales Listings) are a hard condition for the application of the zero VAT rate.

As a practical consequence, there is an increased need for businesses to include all VAT identification numbers of customers in their ERP systems. The reason is that they should be able to raise invoices stating the correct VAT-identification number of their customers and to submit EU Sales Listings with the correct information. It is therefore important to validate these VAT

identification numbers periodically (or even before each shipment) in the EU VIES-system. Proper documentation of these controls is also very important in this respect. In addition, the submission of a recapitulative statement (EU Sales Listing) with correct information is a hard condition for the application of the zero VAT rate. In the Netherlands, the supplier is allowed to repair any omissions.

QF 2: Proof of transport

A common framework for the documentary proof needed for application of the zero VAT rate to intra-Community supplies was introduced.

In case of transport by or on behalf of the supplier, the proof should consist of two supporting documents drawn up independently of each other, e.g.: a signed CMR in combination with the transport insurance policy for the respective supply of goods. When the buyer arranges for the transport, the supplier should also possess a written statement from the buyer/acquirer. If the supplier is in possession of the required evidence, it is presumed that the goods have been transported from one EU Member State to another. The Tax Authorities may rebut this presumption if they can demonstrate that transportation did not take place after all.

These new rules did not affect current (Dutch) practice. All proof that was previously considered sufficient evidence based on Dutch rules and CJEU/national case law is still accepted as sufficient proof of transportation. The EU rule was an add-on to the existing Dutch rules: it provides for a rebuttable presumption.

速效对策 3：按需进货库存

在按需进货库存的情况下，供应商将货物移至已知客户的仓库/备货位置，以便客户能够在后期从库存中提取货物并触发增值税供应。

如果一家公司将自己的库存转移到另一个欧盟成员国的仓库，供应商必须报告（虚构的）离开成员国的欧共体内部供应，以及到达成员国的相应欧共体内部采购。随后从该库存中移出的货物是该仓库所在国家的国内供应。如果没有变化，库存转移和后续供应要求供应商在欧盟国家为增值税目的而进行登记，并履行相关增值税义务。根据 2020 年引进的制度，在符合条件的情况下，实物转移不构成虚构的欧共体内部供应，因此供应商不必在客户所在的成员国登记。其中一个条件是客户在一年内按需进货。

关于按需进货库存的规则规定了统一的制度，因为所有欧盟成员国都平等对待按需进货库存的转移。这些按需进货库存规则的适用并非可有可无：它是一项强制性制度。

速效对策 4：供应链交易

跨境供应链交易由多个成员国的贸易商之间的连续供货构成，但只有一次跨境运输活动，通常是从供应链的第一方到最后一方。

对于增值税，这种运输活动只能分配给供应链中的一次供应，因此，欧共体内供应品的零增值税税率只能适用于供应链的一个环节。供应链中的其他供应品通常引发“本地”增值税和各成员国的增值税登记。

根据 2020 年的规则，零税级欧共体内部供应默认分配给供应链中负责安排运输或以自己名义安排运输的供应商。

然而，如果这样的供应商（中介/中间商）并非供应链中的第一家公司，并提供了发货开始所在的成员国的增值税识别号码，他们即被视为执行零税级欧共体内部供应。在这种情况下，向中介的供应是本地供应，而中介的供应是零税级欧共体内部供应。

增值税和电子商务

根据新出台的电子商务增值税制度，从2021年7月起，平台需要遵守复杂的增值税规则，承担影响深远的行政和数据保留义务。在某些条件下，便利平台将被视为货物本身的供应商。新电子商务增值税规则的推出，有助于在一站式增值税申报表中申报增值税。为便于履行申报义务，需要在系统中进行具体设置。

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）
- 帮助您找到扩展 SAP 系统的解决方案，这些系统能够洞察与确定应缴增值税相关的所有数据（例如普华永道的 Taxmarc）
- 帮助您确定速效对策的后果
- 帮助您实施所需的电子商务平台制衡措施，确定正确的增值税待遇（即使供应商提供的信息不正确）



QF 3: Call-off stock

In case of call-off stock, a supplier moves goods to a warehouse/stocking location of a known customer to enable the customer to pick the goods from the stock at a later stage and trigger a VAT supply.

If a company transfers own stock to a warehouse in another EU Member State, the supplier must report a (fictitious) intra-Community supply in the Member State of departure and a corresponding intra-Community acquisition in the Member State of arrival. The subsequent removal of goods from that stock is a domestic supply in the country of the warehouse. By default, the transfer of stock and the subsequent supply require the supplier to register for VAT purposes in this EU country and to fulfill the relevant VAT obligations. Under the regime as introduced in 2020, subject to conditions, the physical transfer does not constitute a fictitious intra-Community supply, so that the supplier does not have to register in the Member State of the customer. One of the conditions is that the customer calls off the goods within one year.

The rules on call-off stock provide for a uniform system because of which the transfer of call-off stock is treated equally in all EU Member States. The application of these call-off stock rules is not optional: it is a mandatory regime.

QF 4: Chain transactions

Cross-border chain transactions consist of successive supplies of goods between traders in more than one Member State, but with only one cross-border transport movement, usually from the first to the last party in the supply chain.

For VAT, this transport movement can only be assigned to one of the supplies in the chain and hence the zero VAT rate for intra-Community supplies can be applied only to one leg of the supply chain. The other supplies in the chain normally lead to 'local' VAT and to VAT-registrations in the respective Member State(s).

Under the rules per 2020, the zero-rated intra-Community supply is by default assigned to the supplier in the supply chain who arranges the transport or has the transport arranged in their own name.

Yet if such suppliers (intermediaries/middlemen) are not the first company in the supply chain, and provide a VAT identification number of the Member State in which the dispatch commences, they are considered to perform the zero-rated intra-Community supply themselves. Under those circumstances, the supply to the intermediary is a local supply and the supply by the intermediary is the zero-rated intra-Community supply.

VAT and E-commerce

From July 2021, under the new EC VAT regime, platforms are facing complicated VAT rules and far-reaching administrative and data retention obligations. Under certain conditions, the facilitating platform will be deemed to be the supplier of the goods itself. The new VAT rules for E-commerce facilitate the reporting of the VAT in so-called One-Stop-Shop VAT returns. Specific set-up is required in the system to facilitate the reporting obligations.

What can we do for you?

- Developing a VAT Control Framework
- Adjusting the ERP system (accounting system) for VAT purposes
- Help you with finding solutions for extending SAP-systems that give an insight into all data which is relevant to determine the VAT payable (e.g. PwC's Taxmarc)
- Help you map out the consequences of the quick fixes
- Help you to implement the checks and balances the E-commerce platform is expected to perform to determine the correct VAT treatment (even if the supplier would provide incorrect information)



关税和消费税

欧盟：关税同盟

由于具备出色的物流基础设施，荷兰经常被企业选为欧盟的主要物流中心。自英国脱欧以来，想要将商品进口到欧盟的英国公司也越来越多。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/或实际应用可能会有所不同。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税务控制，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。如果货物在进入欧盟时进行多项交易，只能选一项交易作为海关估价的依据。进口商也不能自由选择交易作为其申请的完税价格的基础。根据欧盟规则解释，采购订单也可以被视为交易（开始），因此确定正确的完税价格基础并不总是那么简单。

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特定的严格规则以减少关税税率或以零关税税率进入欧盟。近年来，欧盟缔结了各种新的自由贸易协定，其中与日本、英国、新加坡和越南签订的是最新的协定。

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。

Customs and excise

EU: customs union

Due to its excellent logistical infrastructure, the Netherlands is often chosen as a primary logistic hub for the EU. Since Brexit this is also more and more the case for UK companies that want to import goods into the EU. 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. In case goods are subject to more than one transaction at the moment they enter the EU, only one of these transactions can be used as the basis for the customs valuation. The importer is not free to choose which transaction he applies as the basis for the customs value. Since the EU interpretation of the rules may also qualify a purchase order as the (beginning) of a transaction, determining the correct basis for the customs value is not always that straightforward.

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. In recent years, the EU has concluded various new free trade agreements, of which the ones with Japan, the UK, Singapore and Vietnam are the latest.

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 duties. These are often applied to goods

暂缓海关检查安排

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税款和进口环节增值税。若需要适用上述特殊安排，通常需要获得授权。该授权通常也仅能授予欧盟企业。

另外，若满足一系列条件，进口商也可以利用一些海关减免措施。例如，对出口后返回欧盟的货物减免关税。

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。

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）
- 协助实施全球贸易管理体系
- 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
- 帮助您企业控制其海关流程。为此，有许多工具（例如我们的海关监控工具和海关洞察工具）已被证实可以帮助企业进行控制
- 评估使用自由贸易安排是否可以降低在欧盟的应缴关税金额
- 评估贵公司是否适用任何海关暂停和/或简化制度
- 协助您申请海关授权（例如 AEO、获授权出口商）
- 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



originating from specifically listed countries. Careful consideration must therefore be given to the customs implications of any sourcing or production decisions.

Customs suspension arrangements

Unlike the US the EU does not have a general refund system for customs duties paid. This means that when goods are imported and subsequently re-exported the customs duties paid upon importation will not be refunded. Therefore, in order to avoid unnecessary payment of customs duties for products that are not destined for the EU market, various suspension arrangements can be applied, e.g. for transportation (customs transit), for storage (customs (bonded) warehousing) or for processing (inward processing). Some of these arrangements may also be applied for postponing the payment of customs duties and import VAT. For the application of such suspension regimes typically authorisations are required, which may only be available for EU established companies.

There is also a range of customs reliefs that an importer may use, provided that the criteria are met. For example, a relief of customs duties for goods returning to the EU after being exported.

Furthermore, simplified procedures are available for customs formalities upon import, transit and/or export. These simplified procedures 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.

What can we 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)
- Assist with the implementation of Global Trade Management systems
- Determining a correct customs value; evaluate which elements should be included or excluded from your customs value
- Help your business to get in control of its customs processes. For this purpose, there are a number of tools (e.g. our Customs Monitoring Tool and our Customs Insights Tool) that have proven to help businesses to be in control
- Evaluate whether using free trade arrangements can lower the amount of payable customs duties in the EU
- Assess whether any customs suspension regimes and/or simplifications may be applicable
- Assist you with the application of customs authorisations (e.g. AEO, authorised exporter)
- 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、董事津贴、业务收入以及来源于荷兰不动产的收入）。

居民

判定某个人是否属于荷兰税务居民取决于客观事实和实际情况。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。例如，如果某个外籍人士已婚，他/她的家人陪伴他/她到荷兰，或者，某个单身外籍人士留在荷兰一年以上，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（如果某个人居住于欧盟、欧洲经济体、瑞士或 BES 群岛（博内尔岛、圣尤斯特歇斯岛、萨巴岛屿），并且该个人在荷兰获取其 90% 全球收入的个人）同样也可享受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。

30% 豁免制度（见第 66 页“外域费用和 30% 豁免”）条款指出，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（请查看下面关于项目的解释说明）。

项目

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

项目 1

范围

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

税率

项目 1 为累进税率。

收入 (EUR)	税率 (%)	社会保 (%)	总计 (%)
0 - 35,472	9.42	27.65	37.07
35,472 - 69,398	37.07	None	37.07
> 69,398	49.50	None	49.50

收入确认

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

如果员工在荷兰获取工资，工资薪金税将从其工资中代扣代缴。由雇主支付的代扣代缴金额会作为员工预缴的所得税。在雇佣关系下，原则上，所有的福利都会被认为是应纳税所得。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。

有关“超额”薪酬的规定将“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，这些收入也可能在在项目 2 下征税（享受 26.90% 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 0.45%。当价值超过 1,130,000 欧元时，适用增加税率：超过 1,130,000 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实际税率将在下调。到 2022 年，支付的按揭利息，可以按照 40% 的（最高）税率予以扣除。按揭利息扣除额将分步骤下降，到 2024 年降至 37.03%。

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 (Bonaire, St. Eustatius and Saba) 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.

Under the provisions of the 30 per cent ruling (see 'Extraterritorial costs and the 30 per cent ruling' on page 67), 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 (please find the explanation of the boxes underneath).

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:

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 - 35,472	9.42	27.65	37.07
35,472 - 69,398	37.07	None	37.07
> 69,398	49.50	None	49.50

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, brings '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 26.90 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, 0.45 per cent of the value of the property is taken into account. An increased rate of 2.35 per cent applies when the value exceeds 1,130,000 euro. This increased rate applies to the portion exceeding 1,130,000 euro. The interest paid on mortgage loans concluded on or after 1 January 2013 can only be deducted if the full mortgage

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：单亲父母抵免）。

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 收入税率为 26.9%。

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%权益的权利，该居民即拥有“实质利益”。从该实质利益中获得的收入即纳入项目2。这些收益包括股息以及买卖股票或权益的利得。非居民仅在其拥有一家荷兰公司的实质利益时，才适用项目2。

项目3

范围
项目3适用于来自储蓄和投资的收入。

税率
项目3的税率统一为 31%。（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回报率。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（2022 年：每位成人 50,650 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	名义利润	实际税率e
不超过50,650欧元	Tax-free	0.00%
50,650欧元 - 101,300欧元	1.82%	0.56%
101,300欧元 - 1,013,000欧元	4.37%	1.35%
1,013,000欧元及以上	5.53%	1.71%

项目3的未来变化

荷兰政府已宣布，计划对项目 3 的系统进行改革。预计新内阁将进一步推进这项改革。改革的目的是：不再根据储蓄和投资的预期收入进行征税，而是根据储蓄和投资产生的实际收入进行征税。这一新制度可能于 2025 年 1 月 1 日生效。

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协定下的双边税收减免或者单方税额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，收入金额最高至 35,472 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 9,808 欧元，从该数额中可以扣除一些退税。国民保险应由员工缴纳，缴纳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中。

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. In the year 2022 the mortgage interest paid can be deducted against a (maximum) tax rate of 40 per cent. The mortgage interest deduction will be further reduced in steps to 37.03 per cent in 2024.

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 rate of 26.9 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.

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 31 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 (2022: 50,650 euro 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 €50,650	Tax-free	0.00%
€50,650 - €101,300	1.82%	0.56%
€101,300 - €1,013,000	4.37%	1.35%
€1,013,000 and more	5.53%	1.71%

Future changes to box 3

The Dutch government has announced the intention to reform the box 3 system. However, this reform is expected to be taken further by the new cabinet. The intention is to no longer tax income from savings and investments based on a deemed return, but on the basis of the actual return that the savings and investments generate. This new system will probably take effect as of 1 January 2025.

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 up to a maximum income of 35,472 euro. At present, the contributions are capped at 9,808 euro 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 income tax bracket.
- Employee’s insurance: this is paid by the employer. It includes unemployment and disability benefits.

- 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。签订了永久雇佣合同的员工的年度平均最高缴款额度为 7,027 欧元左右，临时工的年度平均最高缴款额度为 10,013 欧元。这假定您不符合“小型”雇主资格。
- 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 4,000 欧元。

外域费用及30%豁免规定

从国外雇用/派遣的员工所发生的真实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。如果适用了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。

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 39,467 欧元（即如果包括30%的免税补贴，为 56,381 欧元）。另一较低的金额为，如果该外籍员工拥有大学学位且年龄小于30岁，则其年度劳务工资总额不低于 30,001 欧元（即如果包括30%的免税补贴，为 42,859 欧元）。这适用于的个人。

- 在接受荷兰职位之前，员工必须在24个月内超过2/3的时间居住在荷兰边境150公里的半径范围外。
- 必须在开始荷兰工作之后的4个月内申报30%豁免规定的申请。如果超过此期限，该优惠仍可被批准，但已经批准，只能在申报申请当月的次月生效。30%豁免规定也仅能适用于受荷兰工资薪金税所管辖的员工。

从 2019 年 1 月起，30% 豁免规定以及实际外域费用的免税补偿的最长期限已从八年减至五年。

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能适用30%豁免规定。

30%豁免规定举例
该例子显示了对一个收入为 75,000 欧元和 10,000 欧元的实际外域费用的雇员实行 30% 豁免和实际免税费用补偿之间的有效税率的差异。

	使用30%豁免	未使用30%豁免
雇主支付	75,000欧元	75,000欧元
减：外域费用	22,500欧元 (收入的30%)	€ 10,000 -/- (实际费用)
所得税工资	52,500欧元	65,000欧元
减：所得税	9,653欧元	14,287欧元 -/-
减：国家保险税	9,808欧元	9,808欧元 -/-
加：所得税退税	4,355欧元	2,875欧元 +
净收入	59,893欧元	53,780欧元
实际税率	20%	28%

The average maximum annual contribution amounts to approximately 7,027 euro for an employee with a permanent employment contract and 10,013 euro for an employee with a temporary employment contract. This assumes that you do not qualify as a 'small' employer.

- 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 4,000 euro.

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 cannot be reimbursed tax-free in addition to the 30 per cent reimbursement.

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 39,467 euro (i.e. 56,381 euro including tax-free reimbursement of 30 per cent). A lower norm

amounting to 30,001 euro (i.e. 42,859 euro 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.

As of January 2019, the maximum term of the 30 per cent ruling and the tax-free reimbursement of actual extra-territorial costs have been reduced from eight to five years.

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 cannot be applied on post-departure income. Hence, the 30 per cent ruling can, in principle, not 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

The example shows the difference in effective tax rate between applying the 30% ruling and reimbursement of the actual tax-free costs for an employee with an income of 75,000 euro and 10,000 euro actual extraterritorial costs.

	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	€ 9,653	€ 14,287 -/-
Less: National insurance tax	€ 9,808	€ 9,808 -/-
Plus: Levy rebates	€ 4,355	€ 2,875 +
Net income	€ 59,893	€ 53,780
Effective tax rate	20%	28%

工资税

在荷兰有住所（或常设机构）并雇用人员的企业家有义务代扣代缴工资税。如果企业家在荷兰没有住所，但是他们的雇员在荷兰为他们的就业收入纳税，则这些企业家可以选择成为荷兰工资税的扣缴义务人。

工资税扣缴义务人有义务从员工的工资中代扣代缴工资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：工资税）。请注意，社会保险保费只适用于该员工受荷兰社保体系保障的情况。

工资税和社会保险投入是对雇员所得税的预扣税。社会保险投入及《医疗保险法案》所规定的其他与收入挂钩的投入是雇主费用。2022年，签订了永久雇佣合同的员工的保险投入最高保费约为 7,027 欧元，临时工的保险投入最高保费约为 10,013 欧元，而《医疗保险法案》所规定的其他与收入挂钩的投入的最高保费为 4,000 欧元。

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。向员工提供补偿或实物福利的雇主，必须评估工资税的后果。当没有具体的豁免适用时（具体的豁免适用于例如荷兰养老金福利和某些禧年奖金的权利），补偿或实物福利是员工的个人工资，或可包括在工作相关费用计划中。

工作相关费用计划

在工作相关费用计划内，雇主可向员工提供的免税补偿和实物福利。与工作相关的 2021 年费用预算临时增加至第一段 400,000 欧元的总财政工资的 3%，其余应税工资的 1.18%。2022年，总财政工资的前 400,000 欧元再次降至 1.7 %。



Payroll taxes

Entrepreneurs who have their residence (or a permanent establishment) in the Netherlands and who employ personnel, are obliged to withhold and pay payroll taxes. Entrepreneurs who do not have their residence in the Netherlands but do have employees that are taxed in the Netherlands for their employment income, can choose to become a withholding agent for the payroll taxes in the Netherlands.

Withholding agents for the payroll taxes are obliged to 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). Please note that the social security premiums are only due in case the employee is covered by the Dutch social security system.

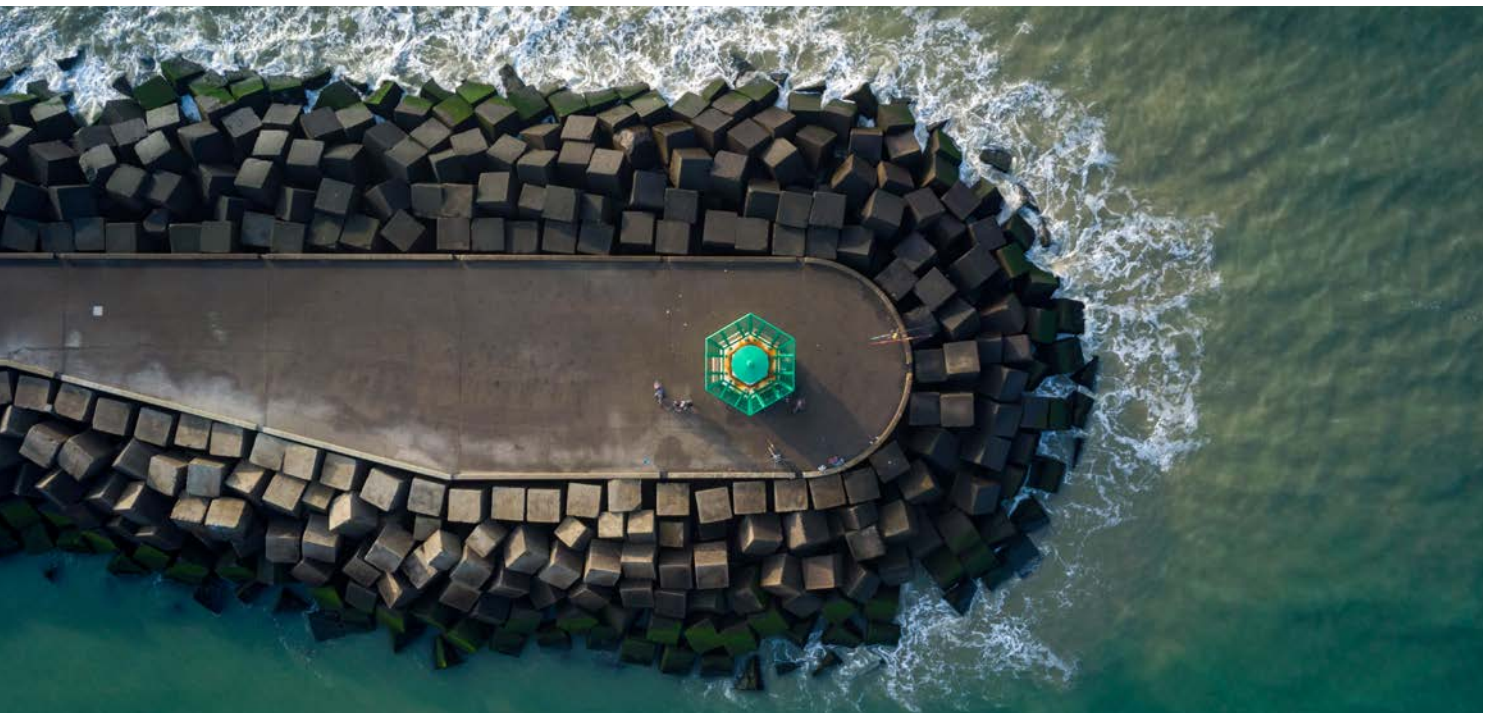
The wage tax and national insurance contribution are a withholding tax on the income tax of employees. The insurance contributions and the income-related contribution pursuant to the Health Care Insurance Act are costs for the employer. For 2022, the maximum premium for the employee's insurance contributions is approximately 7,027 euro for an employee with a permanent employment contract and 10,013 euro for an

employee with a temporary employment contract. The maximum income-related contribution pursuant to the Health Care Insurance Act is 4,000 euro.

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). Employers who provide reimbursements or benefits in kind to employees will have to assess the wage tax implications. When no specific exemption applies (specific exemptions apply for example to entitlements to Dutch pension benefits and certain jubilee bonuses), the reimbursement or benefit in kind is individual wage for the employee or can be included in the work-related cost scheme.

Work-related cost scheme

Under the work-related cost scheme, the employer can provide reimbursements and benefits in kind tax-free. The work-related costs budget was temporarily increased for 2021 to 3 per cent for the first 400,000 euro of the total fiscal wages, and 1.18 per cent for the remaining amount of the taxable wage bill. For 2022 this is again reduced to 1.7 per cent for the first 400,000 euro of the total fiscal wages.



此外，在该计划下，雇主还可向员工提供很多特定的免税福利，且这类福利不包括在工作相关的费用预算之内。如工作相关的费用预算被超过了，雇主须支付超出部分所征收 80% 的最终税费。

需要注意的是，在工作相关费用计划下，补偿的金额不得与在类似情况下被认为是正常的金额偏离过多（30%）。此外，某些福利不能在工作相关费用计划下免税提供，因为这些福利是员工的强制性个人工资。这项规定也适用于私人使用公司车辆的情况。

工作相关费用计划中新规定的特别抵免

从2022年起，各类组织可以根据特定的在家工作津贴抵免报销在家工作的费用。这项抵免适用于每天在家工作的固定金额，最高为 2 欧元。如果员工一天中部分时间在家办公，也可以享有在家工作每天 2 欧元的津贴。但是，不可以在同一个工作日同时享有在家工作津贴和通勤费用抵免（到固定工作地点）。与目前的通勤费用一样，可以按时段以固定津贴的形式发放津贴。

为了符合此特定抵免要求，了解员工通常在家工作的天数非常重要，因为在家工作费用和通勤费用抵免不能适用于同一工作日。如果您与员工对在家工作的天数达成具体协议，即使偶尔与约定比率不符，也不必调整固定津贴。如果协议中出现更结构性的变化，应调整在家工作费用和通勤费用（到固定工作地点）的固定津贴。

性别配额

新法规自2022年1月1日起生效。荷兰大型企业，包括上市和非上市的 bv 型公司和 nv 型公司，将要求遵守法律要求，努力在管理层和监事会中实现男女比例均衡。这项新法律引入了一个人数比例规定，规定上市公司监事会中至少三分之一的成员必须是女性，至少三分之一的成员必须是男性。这项规定只适用于新的任命。因此，如果监事会的组成不平衡，每个任命都应有助于达到一个更平衡的监事会。

此外，各类组织需要设定高瞻远瞩的恰当目标，改善高层和次高层管理层的性别平衡。社会经济委员会（“SER”）将通过一个平台监测结果。

我们能为您做什么？

- 关于高效工资税支付和工作相关费用计划的建议
- 设立一个荷兰工资管理部门并申请自愿登记为预扣代理人。
- 帮助您了解和管理您的全球人才部署风险及合规性
- 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）



Furthermore, under the regime a number of specific benefits can be provided tax-free, without being included in the work-related costs budget. In case the work-related costs budget is exceeded, the employer has to pay a final levy of 80 per cent on the amount in excess.

It is important to note that under the work-related cost scheme, the scale of the reimbursements must not substantially deviate (30 per cent) from what is considered usual in similar circumstances. Besides, certain benefits cannot be provided tax-free under the work-related cost scheme, because they are compulsory individual wage for the employee. This applies for instance to the private use of a company car.

New specific exemption under the work-related cost scheme

As of 2022, organisations may reimburse home-working costs under a specific homework allowance exemption. This exemption applies for a fixed amount of maximum 2 euros per day worked from home. This allowance of 2 euros per day worked from home may also be given if an employee works from home for only a part of the day. However, it is not possible to apply both the exemption for a homework allowance and the exemption for commuting costs (to the fixed place of work) for one and the same working day. It is possible to grant the allowance in the form of a fixed allowance per period, as is currently possible for commuting costs.

In order to apply this specific exemption, it is important to have insight into the number of days that an employee usually works from home. This is all the more important as the exemption for home-working costs and the

exemption for commuting costs cannot apply for the same working day. In case you have made specific agreements with your employees regarding the number of days they work from home, then an incidental deviation from the agreed ratio does not have to lead to an adjustment of the fixed allowances. In case of a more structural change in the agreements, the fixed allowance for home working costs and commuting costs (to the fixed place of work) should be adjusted.

Gender quota

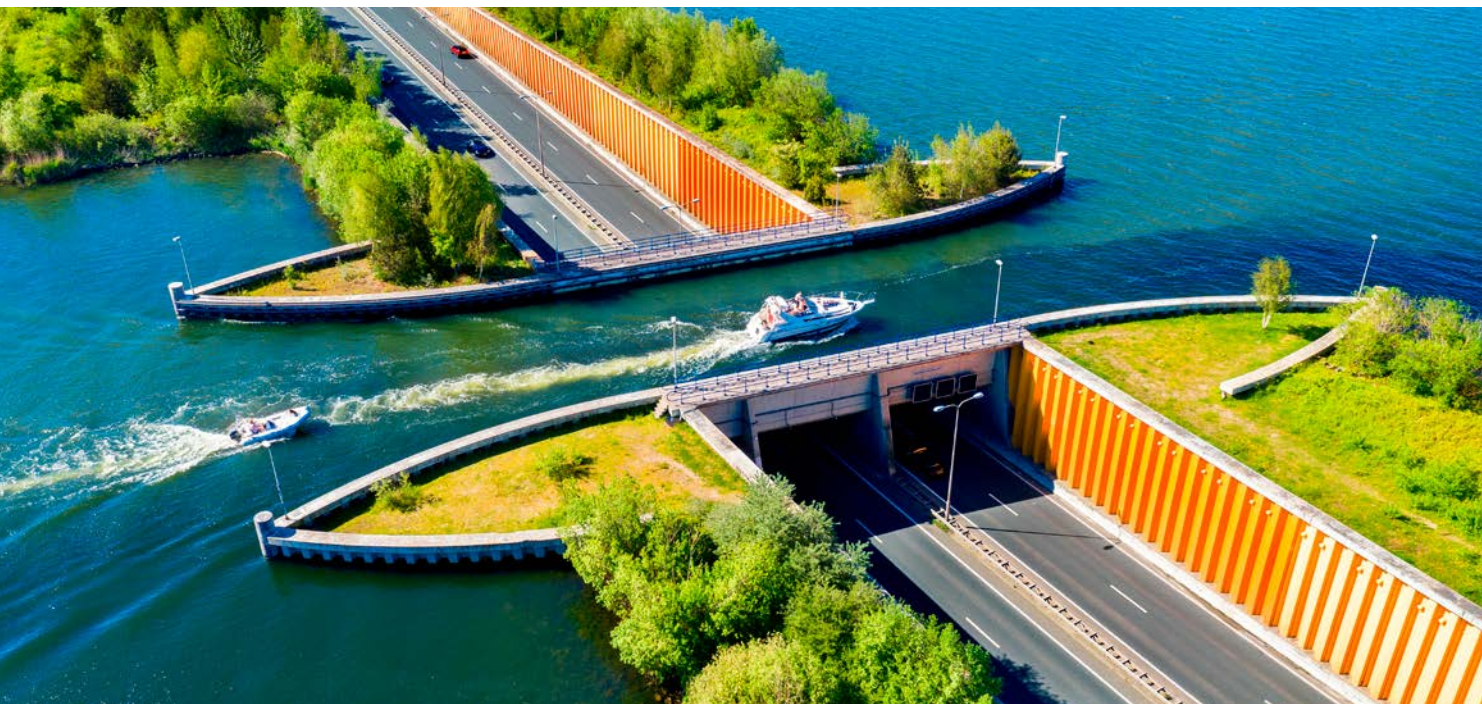
New regulation enters into force per 1 January 2022. Large Dutch corporations, including listed and unlisted bv's and nv's, will be legally required to aim for a balanced distribution of men and women in the Management and Supervisory Board. As part of this new law, a quota is introduced by which at least one-third of the Supervisory Board of listed corporations must consist of women and at least one-third of men. The quota will apply to new appointments only. Consequently, if the composition of the supervisory board is not balanced, every appointment must contribute to a better-balanced board.

Furthermore, organisations will be required to set appropriate and ambitious targets to improve the gender balance in the top and sub top management. The Sociaal Economische Raad ('SER') will monitor the results via a platform.

What can we do for you?

- Advise on tax efficient wage tax payments and the work-related cost scheme
- Set up a Dutch payroll administration and apply for a voluntary registration as withholding agent.
- Assist you to understand and manage the risk and compliance of your global talent deployments
- 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)





其他税种

房地产转让税

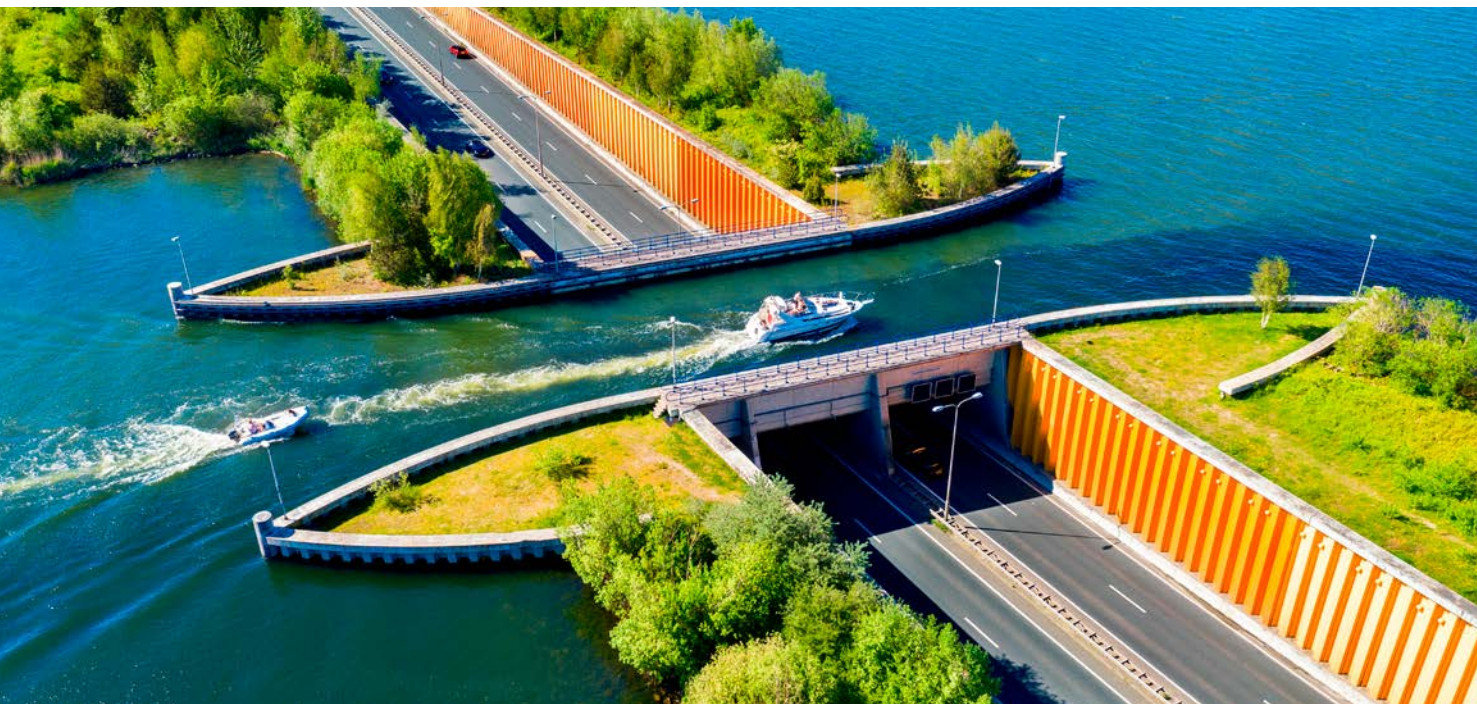
收购非荷兰税收居民不动产的经济或法律所有权需要按照其市场价值 (2022) 的 8% 缴纳转让税。部分免税情形 (例如兼并、拆分和重组) 可适用。目前家用住宅的房地产转让税是 2%。

在住房实际上将由购房者自己使用供其永久居住的特定情况下, 住房的房地产转让税税率降低至 2%。将要购置的用于出租的房屋仍适用 8% 的一般转让税率。此外, 在任何情况下, 仅获得房屋的经济所有权的, 仍适用 8% 的税率。

除了提及的百分之二住房税率, 房地产市场的新买家可以获得减免。此项免税规定适用于购买免税住房的 35 周岁以下的成年人。此项免税规定仅适用于最高购买价为 40 万欧元的房屋。此外, 此项免税的前提条件是房屋实际上将由购房者自己使用, 供其永久居住。一生中只可享受一次获得此购房免税的机会。在某些情况下, 先前已经购买房屋但未使用免税之人如果在连续购买之时年龄未满 35 周岁, 则仍然可以要求对该连续购买免征税费。

根据 2022 年的规定, 过去在回购条件下出售的住宅, 且该房产确实曾被回购, 将可享受新的抵免。住房协会和房地产开发商在向低收入家庭常常以折价出售住房时, 通常会使用这些条件 (“verkoopregulerend beding”)。如果买房方想转售住宅, 根据该条件, 将不能以更高的市场价值将其出售给任何市场方, 但必须以设定的价格将房产转售给住房协会或开发商。对于此类回购, 可免除房地产转让税。

如果某一企业持有拥有不动产, 且被视为“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, 如果该企业在荷兰境内外拥有的房地产为其资产 50% 以上, 并且至少有或曾经有 30% 的房地产为位于荷兰境内的不动产, 即会被视为是“房地产实体”



Other taxes

Real Estate Transfer Tax

Acquisition of economic or legal ownership of non-residential immovable property in the Netherlands is subject to an eight per cent transfer tax on market value (2022). Some exemptions are available, e.g. for mergers, split ups and reorganisations.

The real estate transfer tax on dwellings is subject to a lower rate of two per cent, however under the specific condition that the home will actually be occupied by the acquirer for permanent living by him or herself. Homes to be acquired for rental purposes remain subject to the general transfer tax rate of eight per cent. Furthermore, the acquisition of the mere economic ownership of a home will remain subject to the eight per cent rate, in any case.

Apart from the mentioned two per cent rate on dwellings, an exemption is available for 'starters' on the housing market. This exemption is applicable to any adult younger than 35 years of age when purchasing a dwelling for which the exemption is claimed. The exemption is only applicable on homes with a maximum purchase price of 400,000 euros. Furthermore, this exemption is subject to the condition that the home will actually be

occupied by the acquirer for permanent living by him or herself. Someone can only claim this exemption for the acquisition of a home once in his or her lifetime. In some cases persons who have already purchased a home previously, but without using the exemption, can still claim the exemption for a successive acquisition if they are still younger than 35 years of age at the moment of the successive acquisition.

As per 2022 a new exemption has been introduced for situations in which a dwelling has been sold in the past under repurchase condition and the property is indeed repurchased. Housing corporations and property developers use these type of conditions ('verkoopregulerend beding') in the case they sell dwellings to low income households often at reduced prices. If the purchasers want to resell the dwelling, by this condition they cannot sell it to any market party at a higher market value, but must resell the property to the housing corporation or developer at a set price. For such repurchases an exemption of real estate transfer tax is available.

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

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，这并不适用于荷兰合作社。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（如果根据参股免税规定，收入未免税且仅限于每年应缴的公司税金额）。

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。这项免税额还适用于向在荷兰有双边税收协定的国家的公司实体支付的股息。对荷兰股息预扣税的豁免，须遵守有针对性的反滥用规则，且该规则将根据经合组织BEPS项目进行解释。

“控股性的合作社”被要求必须扣留股息预扣税。如果在过去一年里，在荷兰注册成立的控股合作社中70%的实际运营活动为控股性质。拥有与股票相当的成员资格的合作社仍然有义务预扣股息税，而不考虑其作为控股合作公司的资格。另请参见第40页“国际发展”中“根据条件对股息征收预提税”章节。

利息和特许权费预扣税

2021年1月1日，荷兰已对未对利润征税或法定税率低于9%的欧盟不合作司法管辖区名单上的国家中的关联实体的海外利息和特许权使用费，并且在税务滥用情况下征收有条件的预扣税。预扣税税率等于最高的企业所得税税率，为25.8%。2024年1月1日起，将对股息征收类似的有条件预扣税。另请参阅第82页“税务合规”中“根据条件对利息和特许权使用费征收预扣税”章节，以及第40页“国际发展”中“根据条件对利息和特许权使用费征收预扣税”和“根据条件对股息征收预提税”。

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
- 告知您有关股息预扣税可能发生变化的进展，以及对利息和专利权费征收预扣税的情况
- 帮助您确定您的税务责任，包括预扣税和所得税
- 告知您双边税收协定的条件和适用性
- 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。



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 situated within and/or outside the Netherlands, and at least 30 per cent consists of or has consisted of real estate situated within the Netherlands.

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 dividends received by taxpayers or corporate entities is creditable against the personal income tax and the corporate income tax due (if the income is not exempt under the participation exemption and limited to the annual amount of corporation tax due).

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. This exemption also applies to dividends paid to corporate entities in countries with which the Netherlands has a bilateral tax treaty. The exemption for the withholding of Dutch dividend withholding tax is subject to targeted anti-abuse rules, which are interpreted in accordance with the OECD BEPS Project.

A 'holding cooperative' might be obliged to withhold dividend withholding tax if, in the preceding year, at least 70 per cent of the actual operations of a holding cooperative domiciled in the Netherlands consist of holding activities. Cooperatives that have membership

rights comparable to shares remain obliged to withhold dividend tax regardless of their qualification as a holding cooperative. Also see the paragraph 'Conditional source tax on dividends' under International developments on page 41.

Withholding tax on interest and royalties

As per 1 January 2021, the Netherlands has a conditional withholding tax on outbound interest and royalty payments to affiliated entities in countries which levy no tax on profits or at a statutory rate of less than 9 per cent, countries on the EU list of non-cooperative jurisdictions, and in tax abuse situations. The withholding tax rate is equal to the highest corporate income tax rate, being 25.8 per cent. A similar conditional withholding tax for dividends will be introduced per 1 January 2024. Also see the paragraph 'Conditional withholding tax on interest and royalties' under Tax compliance on page 83 and the paragraphs 'Conditional source tax on interest and royalties' and 'Conditional source tax on dividends' under International developments on page 41.

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 inheritance or gift.
- A variety of environmental taxes, such as energy tax and tax on mains water.

What can we do for you?

- Assess whether an obligation to withhold dividend tax exists
- Inform you on the developments regarding potential, changes to the withholding taxation on dividends and the introduction of a withholding tax on interest and royalties
- 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48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，从而激励研发活动。

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2022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，减免额可能达到第一档的40%。为了获得研发激励项目的补贴，纳税人必须向RVO.nl经济事务部下的一个部门，申报电子/在线申请。如经审核通过，纳税人随后将获得一份研发认证。这一补贴的预算额是固定的，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2022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45.5%。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“2022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45%、36%和27%（取决于其资格）。纳税人必须在三个月内向RVO.nl内报告符合条件的投资。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。

包括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。详情请参阅“企业所得税”下的“折旧”一段。

我们能为您做什么？

- 告知您贵公司/投资可使用的税收优惠的政策
- 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 49), 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 2022, the regular reduction of the payroll tax and social security contributions amounts to 32 per cent of the first 350,000 euro in R&D costs (first bracket) and sixteen per cent of the excess R&D costs. The rebate is limited to 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. If approved, 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 calculation 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 2,500 euro and the asset satisfies the requirements on the Energy List 2022. The EIA amounts to 45.5 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 2,500 euro and the asset satisfies the requirements on the Environment List 2022. The MIA is set at 45, 36, and 27 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. 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, among others, investments in business assets that are in the interest of the protection of the Dutch environment and that meet certain requirements. For more details, refer to the paragraph 'Depreciation' under Corporate income tax.

What can we do for you?

- Inform you about the availability of tax incentives for your business / investments
- 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

企业所得税申报和评估

根据荷兰法律在荷兰注册成立的企业或在荷兰构成税务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，或者纳税人申报的初步退税申报。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，或从本年第二个月底开始（即2月至12月）分11期每月支付，但是，评估到期的款项亦可一次性缴付。届时纳税人将获得应付金额的折扣。我们注意到，政府正在考虑废除付款折扣。

请注意，在任何时间，纳税人都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申报，并且通常会被接受，之后即会出具修订的初步评估。

一个财年的结束时，企业应在五个月内，加上可以延期的五个月，递交企业所得税申报（如果财年与日历年相同，即在下一个财年的6月1日前，或相应延期后的11月1日前）。如果企业所得税申报由普华永道等专业税务事务所制作，在特定条件下，则可以申请将申报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2021年12月31日为止的这一财年，申报企业所得税申报的延期时间最晚可延长至2023年5月1日。该财年结束后十一个月（除了基本的五个月期限之外）的最高延期时间，也适用于财年与日历年不相同的公司。

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个星期内申报。

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，一直到最终评估的支付日期结束。考虑到至2021年12月31日应交税款的利率高达4%，从2022年1月1日起，利率为8%。我们建议确保初步纳税评估的准确性。

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情况（荷兰GAAP、IFRS或US GAAP）
- 针对税务（合规）流程设置提供建议并实施
- 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）
- 开发贵公司现有 ERP 税务系统的潜力



Tax compliance

Corporate income tax

CIT return and assessment

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 monthly instalments, starting at the end of the second month of the current year (i.e. February to December). However, the amount due on the assessment can also be paid in one lump sum payment. A taxpayer will then receive a discount on the amount payable. We note that it is being considered to abolish the payment discount.

Please note that at any time the taxpayer 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 2021, an extension for filing the CIT return may be granted up to 1 May 2023. The maximum extension of eleven months (in addition to the standard five 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 payment date of the final assessment. It is advisable to ensure that a correct preliminary tax assessment is imposed, given the high level of tax interest payable of 4 per cent up to 31 December 2021. As of 1 January 2022 the rate amounts to 8 per cent.

What can we do for you?

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





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。

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。该五年期限随着纳税申报期限的延长而延长。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100%的利息及罚款。该罚款不能税前抵扣。

主体文档和本地文档/国别报告

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，合并营业额满5000万欧元且属于一个跨国集团的荷兰公司，须保留一份主体文档和一份本地文档用于公司管理，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（请参考第42页）。

营业额达7.5亿欧元的跨国集团位于荷兰境内的实体必须通知荷兰税务机关其最终母公司或代理母公司是否将递交国别报告。如果不是，必须通知荷兰税务机关申报所述报告的集团公司和其税务居民地。此通知应最迟在财政年度的最后一天作出。

ATAD II 文件要求

尽管 ATAD II 未载明具体的文件要求，但根据荷兰 ATAD II 立法规定，纳税人必须在其记录中包含关于确定付款是否属于 ATAD II 范围的所有数据。如果纳税人认为付款不属于 ATAD II 的范围，则该观点的证明文件也必须包含在相关文件中。如果纳税人未提供这些信息存档，则举证责任将转移给纳税人，纳税人必须证明 ATAD II 规则不适用。

我们能为您做什么？

- 编制国别报告，包括搜集数据、流程设计等。
- 国别报告申报和通知
- 国别数据分析与理解
- 将客户数据转换成XML格式，以用于国别报告申报。
- 编制主体文档和本地文档
- 为国别申报要求提供全球支持





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 estimated as close to the expected final assessments as possible.

Additional assessments

The Dutch Tax Authorities can issue an additional assessment after the final assessment is raised within five years after the fiscal year has ended, if new data become available of which the tax inspector could not reasonably have been aware at the time the final assessment was made. This period of five years is prolonged by the period with which the filing of the tax return has been extended. 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 percent of that assessment. This penalty is not tax deductible.

Master File & Local File / Country-by-country reporting

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 50 million euro 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 (see also page 43).

A Dutch group entity of a multinational group with a turnover of at least 750 million euro must notify the Dutch Tax Authorities whether the ultimate parent company or surrogate parent company will file the country-by-country report. If not, it must notify the Dutch 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.

ATAD II documentation requirement

Although the ATAD II does not provide for a specific documentation requirement, under Dutch ATAD II legislation, a taxpayer must include in its records all data that is relevant to determine whether a payment falls within the scope of ATAD II. If a taxpayer takes the position that a payment does not fall within the scope of ATAD II, documentation that supports this position must also be included in the relevant file. If the taxpayer does not have this information on file, the burden of proof will shift to the taxpayer who must then demonstrate that the ATAD II rules do not apply.

What can we do for you?

- Preparation of CbC report, including data gathering, process design etc.
- Filing of CbC report and CbC notification
- Analysis and understanding of CbC data
- Conversion from client data into XML for filing of CbC report
- Preparation of Master File and Local File
- Global support CbC filing requirements



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。支付方必须申报一份自评文件，并在支付后的一个月内向荷兰税务机关提交股息预提税申报表。

在大多数情况下，尽管无需缴纳股息预提税，仍必须申报一份自评文件。

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。如果提交的股息预提税申报表中有遗漏，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。

根据条件对利息和特许权使用费征收预扣税

从2021年起，在低税收管辖区设立的集团公司，其利息和特许权使用费将征收预提税（参照第40页）。如果该年内支付了此类利息和/或特许权使用费，应在该日历年结束后一个月内，向荷兰税务机关提交利息/特许权使用费预扣税申报表。

我们能为您做什么？

- 评估股息/利息/特许权使用费预扣要求
- 编制股息/利息/特许权使用费预扣申报表



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 dividend withholding tax return and pay the tax withheld to the Dutch Tax Authorities within one month of the distribution. In most cases a dividend withholding tax return has to be filed 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 dividend withholding tax return filed or in case the dividend withholding tax is not paid or not paid within the stipulated period, a penalty may be imposed.

Conditional withholding tax on interest and royalties

As of 2021, interest and royalty payments to group companies established in low-tax jurisdictions will be subject to a withholding tax (reference is made to page 41). If such interest and/or royalty payments have been made during the year, an interest/royalty withholding tax return should be filed with the Dutch Tax Authorities ultimately one month after the end of that calendar year.

What can we do for you?

- Asses the dividend / interest / royalty withholding tax position
- Prepare dividend / interest / royalty withholding tax 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申报增值税月度申报。如果纳税人可获得退税，就会有现金流的优势。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。如果延迟进行申报或延迟付款，则税务机关可要求您每月提交增值税申报表。因新冠疫情危机，针对增值税，有可能暂时将纳税时间最迟延期至 2021 年 10 月 1 日。

对于在荷兰注册成立的公司，增值税申报应当在相应纳税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，申报应当在相应纳税期之后的第二个月的第一天前完成。进行年度申报的企业申报期限会被自动允许延迟至次年的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申报，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表时最终支付税务期间的应付增值税。

可以在申报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，对申报的增值税申报表进行调整。此外，在申报增值税申报后五年之内，可申报额外增值税申报。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。

申报额外增值税申报，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，则需要申报概括性报表。将自己的货物运输到另一个欧盟国家的纳税人也必须申报这些报表。应纳税人必须申报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）。申报有以下几种情况：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。因此，如果一个企业家在一个季度内向其他欧盟国家供应超过5万欧元的商品，他必须每月提交ICP申报。用于服务的“Opgaaf ICP”可以按季度申报。如果允许纳税者申报年度增值税申报表，只要符合某些条件，就可申请每年一次申报报表。此类报告的申报到期日一般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1,200,000欧元或者（分开计算）从欧盟其他国家收取的货物超过每年1,000,000欧元，则必须申报欧盟内部申报（Intrastat declaration）。欧盟内部申报必须每月申报，并且需要在下个日历月的第十日之前完成。

我们能为您做什么？

- 编制和申报增值税申报表，概括性申报表，欧盟内部申报和退款申请
- 匹配一般分类帐和增值税申报表



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. The tax authorities can oblige you to file a monthly VAT return in case of late filing or late payment. Due to the COVID-crisis for VAT, there was the possibility of temporarily deferring payment of tax until 1 October 2021 at the latest.

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 electronic 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 1,000 euro.

Recapitulative statement

A recapitulative 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 recapitulative 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 50,000 euro. An entrepreneur must therefore submit the ICP declaration on a monthly basis, if he supplies more than € 50,000 of goods to other EU countries in a quarter. 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 generally 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 1,200,000 euro per year and (separately) for arrivals of goods from other EU countries if these exceed 1,000,000 euro 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 can we do for you?

- Prepare and file the VAT returns, recapitulative 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日之前申报。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），也可以申报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

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。从2019年开始，为了实施正确的退税政策，需要在本部分中包括员工的外国家庭住址）。

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，是很重要的。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。

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
- 使用我们的数字评估工具来确定风险和机会



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

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. As of 2019 in this section the foreign home address of the employee needs to be included in order to implement the correct levy rebate).

The Tax Authorities use the detailed information for purposes including the award of benefits and the pre-completed income tax returns. Consequently, it is 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.

What can we 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
- Run our digital assessment tool to identify risks and opportunities



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/奖励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。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。

政府目前正在开发一个网络模块，以在可能的情况下向雇主确认其与个体经营者的劳动关系并非雇佣关系。

与此同时，与个体经营者之间的劳动关系最初被暂停执行，至 2021 年 10 月 1 日，所谓的恶意方除外，对其而言，可予以强制执行。从 2020 年 1 月 1 日起，如果组织没有（或没有充分地）在合理时间内遵守税务管理部门的指示，税务管理部门也能够强制执行。这些执法原则目前仍然适用，因为新政府将进一步制定有关自营业主的法规。换句话说，预计 2022 年会有新的发展。

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/reward 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. 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.

The government is currently working on a web module to provide employers with certainty, if possible, that a labour relationship with a self-employed person is not an employment.

In the meantime, enforcement of labour relationships with self-employed persons was in first instance suspended until 1 October 2021, with an exception for so-called malicious parties, for whom enforcement is possible. As of 1 January 2020, the Tax Administration is also able to enforce if organisations do not (or insufficiently) follow the Tax Administration’s instructions within a reasonable period of time. These enforcement principles are currently still applicable, as the new government will develop further regulation regarding self-employed persons. In other words, new developments are expected in 2022.

What can we do for you?

- Up-to-date information about the developments in the Dutch labour market
- Advise about employment terms and conditions
- Advise 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：

- 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2022年1月1日起对于21岁及以上员工的最低标准为1,725欧元）和假期津贴（年薪总额的 8%）。
- 最多的工作时间和最少的休息时间。这意味着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（在全职工作的基础上，可享受 20 天假期）。每年给员工 25 天假期被为市场惯例。
- 可以与一位员工签订临时雇佣合约的数量限制（三年内三份固定期限合同）。
- 雇员在分娩、领养和其他家庭状况（包括享有至少十六周的产假和产假的权利）方面的各种福利。
- 在员工生病期间有义务向员工支付工资。在头两年中，员工有权获得：其最后一次所获薪资的 70%，最少等于最低法定月工资总额 1,725 欧元（在第一年中且截至 2022 年 1 月 1 日在年满 21 岁或以上），最多等于最高月工资总额 4,975.53 欧元的 70%（为 2022 年 1 月 1 日的金额）。
- 要求建立劳动委员会或员工代表机构。在符合以下条件时，公司有义务建立劳动委员会：(1) 公司聘用 50 名或以上的员工，或者 (2) 适用的 CLA 规定必须这样做。如果雇主聘用 10 人以上 50 人以下的员工，那么，在其大多数员工提出要求时，其有义务建立员工代表机构。如果尚未建立员工代表机构，则雇主有义务每年至少召开两次或在其员工提出要求时召开员工大会（“personeelsvergadering”）。

- 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。
- 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。
- 根据几项平等对待规定，不得基于一系列理由歧视包括求职者在内的所有员工。
- 有义务在解聘时向员工支付法定遣散费（“过渡津贴”）。如果是雇主主动终止或不续签合同（包括在生病或定期合同到期后）导致员工解雇，员工有权享受（按比例计算的）过渡津贴，过渡津贴的基础从受雇的第一天（包括在试用期内解聘）计算。过渡津贴等于每个服务年度月薪总额的 1/3。自 2022 年 1 月 1 日起，最高过渡津贴总额等于 86,000 欧元或（如果高于 86,000 欧元）年薪总额。月薪总额含 8% 的法定假期津贴、年终津贴（第十三个月）、结构性津贴和奖金。
- 几项解雇法规则以及对解雇规则的法定保护。

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）。



Employment law requirements

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

- An obligation to pay employees at least the minimum wage, which is a fixed monthly rate and is increased annually (as of 1 January 2022 1,725 euro gross per month for those aged 21 and over) and holiday allowance (8 per cent of gross annual salary).
- Maximum work periods and minimum rest periods. This means 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 (20 holiday days based on full-time employment). Giving employees 25 holiday days per year is considered as market practice.
- The limitation of the number of temporary employment contracts that can be offered to an employee (three fixed term contracts within a period not exceeding three years).
- 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).
- The obligation to pay employees during illness. During the first two years employees are entitled to: 70 per cent of their last earned salary, with a minimum equal to the monthly statutory minimum wage of 1,725 euro gross (during the first year and if 21 years or older - as per 1 January 2022) and a maximum equal to 70 per cent of the maximum monthly wage of 4,975.53 euro gross (as per 1 July 2022).
- The requirement to establish a works council or an employee representative body. A company is obliged to establish a works council if (1) it employs 50 employees or more or (2) it is obliged to do so by an applicable CLA. An employer employing more than 10 but less than 50 workers is obliged to install an employee representative body if requested to do

so by the majority of its personnel. If no employee representative body has been established, the employer is obliged to have a personnel meeting ('personeelsvergadering') at least twice a year or when requested by its employees.

- A limitation of the employer's freedom to process personal data obtained about its employees and job applicants.
- 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. According to several equal treatment regulations.
- The obligation to pay employees a statutory severance payment ('transition allowance') upon termination. Employees are entitled to a (prorated) transition allowance as per the first day of their employment (including termination within the probationary period) and if the termination or the non-renewal of a contract (incl. after sickness or expiration of a definite term contract) is initiated by the employer. The transition allowance amounts to 1/3 of a gross monthly salary for each service year. As of 1 January 2022, the maximum transition allowance amounts to 86,000 euro gross or to a gross annual salary, should that be higher than 86,000 euro. The gross monthly salary includes 8 per cent statutory holiday allowance, year-end allowance (13th month), structural allowances and bonuses.
- Several dismissal law rules and statutory protection from dismissal rules.

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).

入境事务

所有有意在荷兰工作和居住的外国国民必须符合荷兰入境条例的相关规定。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/瑞士公民

对于欧洲经济区国民（或瑞士公民）没有相应的移民要求。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公民，其雇主必须持有工作许可证，方能在荷兰就业。

如果在一个滚动 180 天周期内的停留时间少于 90 天，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。

若在一个滚动 180 天周期内计划停留时间超过 90 天，需具备居留证，方能合法在荷兰停留。除了来自英国、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。（见下文）

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使用的程序。

英国脱欧

虽然英国于 2020 年 1 月 31 日脱欧，但根据《脱欧协议》规定，关于自由流动的规则在 2020 年 12 月 31 日之前继续适用。这意味着，英国公民在 2020 年 12 月 31 日之前进入荷兰、在荷兰工作和居住的权利在原则上并未发生变化。

在 2021 年 1 月 1 日之前居住在荷兰的英国公民均可在该日期之后继续居住。主要要求为：个人已于 2021 年 1 月 1 日之前在其居住所在地的市政厅进行登记，并有足够的收入（例如，通过工作获得薪资）。在荷兰居住满 5 年或以上的英国公民有资格获得永久居留许可，而未满 5 年的公民可申请临时居留许可（有效期 5 年）。一旦这些人的居住时间达到 5 年，他们也可以申请永久居留权。根据《脱欧协议》规定，首次提交申请的截止日期为 2022 年 9 月 30 日（从 2021 年 6 月 30 日推迟）。

但我们注意到，对于英国公民而言，即使是在 2021 年 10 月 1 日前抵达荷兰，依据《脱欧协议》无待决或批准的申请（或其他类型的荷兰居留许可），从 2021 年 10 月 1 日起，该等英国公民在荷兰将不享有合法的移民身份。如果他们于 2022 年 10 月 1 日前依据《脱欧协议》申请许可并获得批准，其居留身份将从 2021 年 10 月 1 日起恢复为合法状态。

《脱欧协议》还确保属于“边境工作人员”的英国和欧盟公民在过渡期结束后可以继续从事其活动。这是为了确保（例如）定期在欧盟成员国工作但未居住在欧盟成员国的英国公民的权利。目前的要求是，英国公民必须居住在英国或其他欧盟国家并在 2021 年 1 月 1 日之前曾在荷兰定期工作，并且在该日期之后也会在荷兰工作。该工作关系还必须在与荷兰雇主签订的本地合同中正式确立。原则上，员工还应该拥有荷兰税务登记号（BSN）。提交该申请的截止日期也是 2022 年 9 月 30 日。

2021 年 1 月 1 日之后抵达荷兰的英国公民受荷兰移民法规的约束。这意味着，他们可以根据护照，进入并在 180 天内于申根地区（包括荷兰）停留 90 天。他们的护照有效期必须至少为六个月。但是，从第一天起，他们就需要工作许可证才能在荷兰工作。如果他们在 180 天内的停留时间超过 90 天，则还需要居留许可证。

Immigration

All foreign nationals who intend to work and stay in the Netherlands are required to comply with the immigration regulations of the Netherlands. The Netherlands has a less restrictive admittance policy for highly skilled workers of multinational companies who meet specific (salary) criteria.

EEA/Swiss national

No immigration requirements are applicable to EEA (or Swiss) nationals. 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 who will perform work activities in the Netherlands.

For stays shorter than 90 days in a rolling 180 day period 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 rolling period of 180 days a residence permit is required to legally be allowed stay in the Netherlands. In addition, a long term entry visa (MVV) is required before entering the Netherlands for most nationals (except for nationals from the UK, 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).

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 commonly used procedures.

Brexit

While the UK left the EU on 31 January 2020, the rules regarding free movement continued to apply until 31 December 2020 based on the Withdrawal Agreement.

This means that there is in principle no change to the rights of UK nationals to entered, worked and resided in the Netherlands before 31 December 2020.

Any UK national who resided in the Netherlands before 1 January 2021 is allowed to continue to do so after this date. The main requirements are that the individual registered at the town hall of the municipality where they resided before 1 January 2021 and that they have sufficient income (e.g. through paid employment). UK nationals who resided in the Netherlands for 5 years or more are eligible for a permanent residence permit while those who have not may apply for a temporary residence permit (valid for 5 years). Once these individuals have reached 5 years residence they will also be allowed to apply for permanent residence. The deadline for submission of the initial application under the Withdrawal Agreement is 30 September 2022 (postponed from 30 June 2021).

However we note that UK nationals without a pending or approved application under the Withdrawal Agreement (or other type of Dutch residence permit) do not have a lawful immigration status in the Netherlands from 1 October 2021, even if they arrived in the Netherlands before 1 January 2021. If they apply for a permit under the Withdrawal Agreement before 1 October 2022 and it is approved, their residence status will be restored to lawful status from 1 October 2021.

The Withdrawal Agreement also ensures that UK and EU nationals who are 'frontier workers' may continue to pursue their activities after the end of the transition period. This is intended to secure the rights of, for example, UK nationals who regularly work in an EU member state but do not reside there. The current requirements are that the UK national resides in the UK or another EU country and worked in the Netherlands before 1 January 2021 regularly and will do so after this date as well. This set-up must also be formalized in a local contract with an employer in the Netherlands. The employee should also in principle have a Dutch tax registration number (BSN). The deadline for submission of this application is also 30 September 2022.

UK nationals arriving in the Netherlands after 1 January 2021 are subject to Dutch immigration legislation. This means they are allowed to enter and stay in the Schengen area (which includes the Netherlands) for up to 90 days in 180 days on the basis of their passport. Their passport must be valid for at least 6 months.

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）。对于一些非欧洲经济体公民，若其计划在荷兰工作并在 180 天内停留 90 天以上，可以提交一份工作和居留许可的组合许可申请（GVVA程序）。但是，该程序并不总是适用，存在一些例外。如果GVVA程序不适用，则除 MVV 签证和居留许可申请以外，可以再另行申请一份单独的工作许可。

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 4,840 欧元（5,227.20 欧元，包括假日工资，2022年数字）。

组合许可的法定处理时间为自提交申请之日起 3 个月。但实际操作中，可能需要六至八周。

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）。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4,784欧元（包括节假日薪资后为 5,227.20欧元，2022年数据）或如果员工年龄小于30岁时为3,549欧元（包括节假日薪资后为3,832.92欧元，2022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）的处理时间是两到四个星期。

请注意，这一类员工可能适用30%的税收豁免（参见第 66 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 (BSN)，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？

- 设立工作委员会，包括并不限于起草工作委员会规程、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
- 就移民选择和申请合适的许可提供建议

However they will require a work permit in order to work in the Netherlands from day 1. They will also require a residence permit in case their stay exceeds 90 days in 180 days.

Work permit procedure

There are various types of Dutch work permits (e.g. for intra-company transfers and trainees). 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 more than 90 days in 180 days. This procedure however is not always applicable as a number of exceptions exist. If the GVVA procedure does not apply, a separate work permit should be applied for in addition to the MVV visa and residence permit.

For non-EEA nationals assigned to a Dutch entity within the same group, the intra-company work permit procedure for key personnel may 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 4,840 euro (5,227.20 euro including holiday pay, figure 2022).

The legal processing time for a combined permit is 3 months from date of submission. However in practice this can be 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). 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 at least 4,7840 euro (5,227.20 euro including holiday pay, figure 2022) or 3,549 euro (3,832.92 euro including holiday pay, figure 2022) if the employee is younger than 30 years old.

If an MVV visa is required on the basis of the nationality, the visa and residence permit can be applied for simultaneously under the so-called TEV procedure. The processing time 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 67).

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 (BSN) 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 can we do for you?

- Setting up a works council which can include but is not limited to 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
- Advise about Dutch labour law such as the various minimum leave requirements, (drafting) employment contracts and (strategies on) how to terminate an employment contract
- Advise on how to deal with personal data of employees
- Advise on immigration options and apply for the appropriate 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，为符合税收居民企业的标准，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内提供。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，通常会通过在荷兰商会（KvK）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 for example 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认可的
国际财务报告准则（IFRS-EU）外，制定和提交年度报告的
要求以及必要的审计等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

三个标准分别是总资产、财政年度中的净营业额和平均
雇员人数。除非公司有资格获得合并豁免，否则这些标
准将在合并的基础上进行评估（进一步详细说明）。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
总资产（百万欧元）	< 0.35	> 0.35 且 < 6	> 6 且 < 12	> 20
净营业额（百万欧元）	<0.7	> 0.7 且 < 12	> 12 且 < 40	> 40
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
了某一规模三个标准中的至少两个，它将被归类该类型
的公司。

下表概述了不同规模实体之间的主要差异。下一节将分
析此表的详细信息。

	微型公司	小型公司	中型公司	大型公司
法定审计	不适用	不适用	适用	适用
财务报表的发布要求	简略资产负债表	简略资产负债表以及 附注披露	<ul style="list-style-type: none">董事报告财务报表¹其它法律要求的 信息	<ul style="list-style-type: none">董事报告财务报表其它法律要求的 信息
适用GAAP ²	<ul style="list-style-type: none">适用微型和小型公 司的荷兰GAAP； 或税务会计原则；或IFRS-EU	<ul style="list-style-type: none">适用微型和小型公 司的荷兰GAAP； 或税务会计原则；或IFRS-EU	<ul style="list-style-type: none">适用中型和大型公 司的荷兰GAAP； 或IFRS-EU	<ul style="list-style-type: none">适用中型和大型公 司的荷兰GAAP； 或IFRS-EU
合并	免除	免除	需要，除适用《荷兰 民法》第2卷第 408 条外	需要，除适用《荷兰 民法》第2卷第 408 条外

1 与大型公司相比，荷兰GAAP准则中的财务报表披露要求对中型公司的适用范围较小

2 GAAP：一般公认会计原则

The annual report

Size of the company

For all companies, except those applying the International Financial Reporting Standards as endorsed by the EU (IFRS-EU) in the preparation of their financial statements, the requirements to prepare and file annual reports and the necessity of an audit are determined,

among other things, by the size of that company. Companies are classified as 'micro', 'small', 'medium' or 'large' on the basis of three criteria, being total assets, net turnover and the average number of employees during the financial year. These criteria are evaluated on a consolidated basis, unless the company qualifies for a consolidation exemption (further details provided further on). The criteria are listed in the table below.

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

A company will be classified as micro-, small-, medium- or large-sized 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-EU in the preparation of their financial statements, as these automatically fall under the large company regime.

The table below gives an overview of main differences between different size entities. Details of this table are discussed in the next sections.

	Micro-sized company	Small-sized company	Medium-sized company	Large-sized company
Legally required audit	n/a	n/a	applicable	applicable
Publication requirement of financial statement	abbreviated balance	abbreviated balance with limited notes disclosures	<ul style="list-style-type: none"> • directors' report • financial statements¹ • other legally required information 	<ul style="list-style-type: none"> • directors' report • financial statements • other legally required information
Applicable GAAP ²	<ul style="list-style-type: none"> • Dutch GAAP for micro- and small-sized companies; • Tax accounting principles; or • IFRS-EU 	<ul style="list-style-type: none"> • Dutch GAAP for micro- and small-sized companies; • Tax accounting principles; or • IFRS-EU 	<ul style="list-style-type: none"> • Dutch GAAP for medium- and large-sized companies; or • IFRS-EU 	<ul style="list-style-type: none"> • Dutch GAAP for medium- and large-sized companies; or • IFRS-EU
Consolidation	exempted	exempted	required unless art. 408 of Book 2 DCC is applicable	required unless art. 408 of Book 2 DCC is applicable

¹ The financial statement disclosure requirements under Dutch GAAP are less extensive for a medium-sized company compared to a large-sized company.

² GAAP: generally accepted accounting principles

年度报告内容

一般情况下，中大型公司年度报告应包含以下文件：

- 公允反映财务状况、业绩、风险、可持续性和公司未来计划的董事会报告等。
- 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）财务报表是否在所有重大方面按照适用的会计原则编制，是否能够真实、公允地反映年度财务状况和经营成果；以及（二）董事会报告等信息是否符合法律规定，是否与财务报表是否一致，且不含有重大错误陈述。在针对OOB（公共利益实体）审计报告中，审计师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。

微型与小型公司无需发布董事会报告，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，其需要提供给商会一份解释性附注。除了一般性要求外，微型公司或小公司也可以自主基于税务会计原则准备财务报表。因此，财务报表的权益及利润与企业纳税申报表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，并可以豁免提供资产负债表的某些披露要求。

编制财务报表的依据

对财务报表的主要要求是其编制必须符合一般公认会计原则（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，尽可能进行真实、公允和有根据的判断。

财务报表可以按照荷兰GAAP或欧盟国际财务报告准则（IFRS-EU）进行编制。上市公司的合并财务报表必须遵循欧盟国际财务报告准则要求。在过去，荷兰会计准则委员会（DASB）修订和更新了许多荷兰会计准则，将它们调整与国际财务报告准则一致。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。为了克服主要的差异，DASB允许在荷兰GAAP财务报表中使用其他GAAP的标准。这些便利包括：

- 关于金融资产减值的预期信用损失模型的IFRS 9“金融工具”；
- 关于收入核算的IFRS 15“与客户之间的合同产生的收入”；
- 关于租赁核算的IFRS 16“租赁”；
- 关于养老金核算的IAS 19“员工福利”；以及
- 与养老金核算相关的美国GAAP主题和次主题

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居间控股公司。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。

荷兰的小型公司和微型公司豁免编制和申报合并财务报表。如果（居间）控股公司根据合并财务报表符合小公司标准，则豁免编制和申报合并帐目（《荷兰民法》第2:407条第2款）。根据合并财务报表不符合小公司标准的居间控股公司，也可根据《荷兰民法》（DCC）第2:408条款豁免编制合并财务报表。当援引该条款豁免编制合并财务报表时，公司可以将此规模标准仅应用于其公司帐户，由此公司将适用于针对小公司的制度。

Content of the annual report

In general, the annual report of medium- and large-sized companies contains the following documents:

- A directors' report presenting a fair view of, among other things, the financial position, results, risks, sustainability aspect 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, and (b) whether the directors' report and other information meet the legal requirements, is consistent with the financial statements and does not contain material misstatements.

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- or small-sized 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 exempted from including certain disclosure requirements to the balance sheet.

Basis of preparation of the financial statements

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, insofar possible, of its solvency and liquidity.

The financial statements can be prepared either under Dutch GAAP or IFRS-EU. IFRS-EU is required for the consolidated financial statements of listed companies. In the past the Dutch Accounting Standards Board (DASB) 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. To overcome the major differences, the DASB has allowed the use of standards from other GAAPs in Dutch GAAP financial statements.

Such facilities exist for:

- IFRS 9 'Financial instruments' in respect of the expected credit loss model for impairment of financial assets;
- IFRS 15 'Revenue from contracts with customers' in respect of revenue accounting;
- IFRS 16 'Leases' in respect of lease accounting;
- IAS 19 'Employee benefits' in respect of pension accounting; and
- US GAAP topics and subtopics dealing with pension accounting.

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 and micro-sized 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 2:407 section 2 of the Dutch Civil Code). Moreover, intermediate holding companies that do not meet the small company criteria on a consolidated basis,

非常重要，为了能够使用此豁免规则，居间控股公司须符合《荷兰民法》（DCC）第2:408条规定的所有条件。其中一些条件是，公司应该合并的财务信息已包括在其（终属）母公司的财务报表中，且母公司的财务报表是根据欧盟法律的规定或类似依据编制的，并已在允许的期限内向商会申报，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申报财务报表的法定要求，这将构成董事方的经济犯罪。

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申报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
保持会计资料	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（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 ³	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

3 如果所有股东都是公司的董事，签署年度报告即自动通过年度报告。在这种情况下，不再适用最长2个月的通过期。

may be exempt from preparing consolidated financial statements when applying Article 2:408 of the Dutch Civil Code. 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 2:408 of the Dutch Civil Code in order to be able to use this exemption. Some of these conditions are 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 or on a similar basis, 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.

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 ³	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

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.

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.

³ If all shareholders are also directors of the company, then the sign-off of the annual report automatically leads to an adoption of the annual report. In this case, the max. 2 months adoption period is not applicable anymore.

我们是谁

我们的组织架构

普华永道是全球会计事务所联盟中一家独立的成员公司，可为上市公司、私人公司、非盈利性质和政府组织以及个人提供审计及鉴证、税务和咨询服务。我们的服务范围是鉴证、税务、法律和咨询。

普华永道荷兰有超过5,500名员工在12个办公处共同工作。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。

我们对利益相关方的责任

将我们联合在一起的是一个共同的目标-在社会中建立信任和解决重要的问题。我们为我们的员工、我们的客户和社会创造长期价值。我们协助客户和其他利益相关者实现生态、社会和经济价值 - 这是他们战略不可或缺的组成部分。我们通过分享知识和建立意识来做到这一点。这样，我们能够促进可持续的经济增长。此外，社会对建立信任的期望越来越高。尤其是在这个前所未有的特殊时代，社会利益相关者期望我们扮演的角色，超出了我们提供鉴证和建议的传统职权范围。对于普华永道而言，建立社会信任以及解决重要问题已朝着不辜负社会有关信任的期望的方向发展，坚守我们的价值，在可持续性方面以身作则。

我们如何为您提供多方面服务和综合解决方案，提供重要支持

我们正处在一个前所未有的时代，面临着气候危及、基本宏观经济调整、社会不确定性、行业崩溃以及政府大规模干预等重大特征。世界和我们的利益相关者需要向净零经济转型，整体大环境的变化也让转型、颠覆性技术和制度变革不断加速。数字化让传统产业之间的边界逐渐变得模糊。新类型的公司正在不断涌现，进入一些看似没有关联的行业之中，对已经存在几十年的行业惯例发起挑战。企业正越来越多地开始推行数字化，具备了技术公司的特征。与此同时，我们看到一些超越部门或行业的社会主题正在加速，比如去全球化、网络风险、隐私、可持续性以及不平等。这需要具备相应的能力、韧性和转换。我们客户面临的挑战需要综合的解决方案，帮助他们在未来与社会发展同步，保持韧性。

我们综合所有专业人员的能力和专业知识技能，这是我们实力的体现。想要真正产生实质作用和提高质量，需要我们运用各种各样的想法、视角和观点，实现以下目标：建立社会信任，解决重大问题。在法律和法规允许的范围内，在符合我们的行为准则的情况下，我们会根据一个综合的分析结果来提供（创新的）解决方案，综合整理税务和法律部门、咨询部门、以及审计及鉴证的经验和意见，与我们的客户共同进行创造，并最终给出最全面的解决方案。



5,298

名员工

2021年6月30日计数



12

个办公处



8.1/8

客户满意度/推荐意向



Who we are

How we are organised

PwC is an independent member firm of a global network of firms and provides assurance, tax and advisory services, for listed and private companies, not-for-profit and governmental organisations, and individuals. Our lines of Service are Assurance, Tax & Legal and Advisory.

At PwC in the Netherlands, more than 5,500 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.

How we feel responsible towards our stakeholders

Our purpose is to build trust in society and solve important problems. We create long-term value for our employees, our clients and society. We assist clients and other stakeholders in achieving ecological, social and economic value - as an integrated part of their strategy. We do this by sharing knowledge and creating awareness. This way, we stimulate sustainable economic growth. Furthermore, society's expectations relating to building trust are increasing. Especially in these unprecedented times, societal stakeholders expect us to play a role that goes beyond our traditional remit of providing assurance and advice. For PwC, building trust in society and solving important problems has evolved towards living up to rising societal expectations on trust and leading by example on sustainability, supported by our values.

How we make a difference: offering multi-competence services and integrated solutions

We are in an unprecedented landscape characterised by a climate crisis, a fundamental macroeconomic reset and societal uncertainties, sectoral break-downs and massive government interventions. The world and our stakeholders need to transform to a Net Zero economy and this outlook causes transformations, disruptive technologies and system changes to accelerate. Borders between traditional industries are blurring as a result of digitisation. New types of companies are emerging, entering apparently unrelated industries, and challenging industrial conventions that have existed for decades. Companies are increasingly digitising and acquiring the characteristics of technology companies. At the same time, we see societal themes accelerate that go beyond sectors or industries, such as de-globalisation, cyber risk, privacy, sustainability and inequality.

This requires responsiveness, resilience and transformation. The challenges of our clients require integrated solutions that allow them to remain relevant and resilient for the future. The strength of our organisation lies in the combined expertise and competencies of all our professionals. Making a real difference and improving quality demands that we apply a variety of ideas, lenses or perspectives aimed at our purpose: building trust in society and solving important problems. To the extent permitted by laws and regulations and in line with our code of conduct, we offer (innovative) solutions on an integrated basis, bringing together a variety of experience and competencies from Tax & Legal, Advisory and Assurance and work in co-creation with our clients.



5,298

People
Headcount
on 30 June 2021



12
Offices



8.1/8.0
**Client satisfaction/
recommendation**

我们如何参与“普华永道欧洲”合作协会合作

普华永道荷兰公司认为荷兰是通往欧洲的门户，我们的很多工作也是围绕这一优势展开。此外，我们是一个全球网络的成员，该网络是普华永道所有成员公司提供高品质服务的保障。全球网络在战略和专业知识等领域对网络中的成员进行协调、加强和支持。由于我们和客户提供的服务越来越具有跨境性质，我们看到普华永道网络在区域层面上的合作越来越多。大量投资需求也带动了这种合作，尤其是在技术方面。作为一个网络，我们的投资 and 创新能力更强大。在“普华永道欧洲”合作协会中，我们与奥地利、比利时、德国、瑞士和土耳其的普华永道成员公司密切合作。此外，我们还在全球网络层面与EMEA（欧洲、中东和非洲）参与者协调业务和投资。

新等式

我们制定了战略应对当前和未来的挑战。今天的世界不再那么简单，我们面临的挑战也日益复杂。应对这些挑战，我们需要不同的思考和行动方式。

在普华永道，我们的使命是为解决重要问题贡献己力。我们的全球战略是在更大范围内，应对并帮助解决组织和社会所面临的日趋复杂的挑战。通过新颖独特的组合方式将不同领域的人们聚集在一起，将他们的不同视角、创造力和激情与最新技术结合起来。

通过加强彼此、客户和利益相关者之间的联系，我们可以共同建立信任，为美好未来提供可持续的成果。所有这些元素相加，就是一个迎接未来的全新等式。

创造长期价值

可持续性

我们一如既往专注于创造长期价值。我们开展活动的方式是为了对人类、地球和繁荣产生可持续的影响。为实现我们的环境目标（车队和空中旅行产生的二氧化碳排放、零废物和办公设备的再利用），我们进行了针对性的投资，支持我们在 2030 年实现净零运营。我们的总体目标是为一个可持续发展的世界做出贡献，成为值得信赖的市场参与者，所以我们需要量化对实现可持续发展目标的贡献。

我们将可持续发展目标纳入我们的战略

联合国的 17 个可持续发展目标构成了一项雄心勃勃的国际议程，旨在为我们所有人在 2030 年前面临的全球性挑战找到解决方案。

我们为聚焦可持续发展目标确定新的远大目标，为我们提供方向，将负面影响最小化，积极影响最大化。我们的雄心反映了到 2030 年实现可持续发展目标所需的条件。

普华永道的2030年远大目标



实现性别平衡和机会平等



在社会和环境系统中实现可持续增长



不论年龄、残疾、文化背景、性取向或其他身份，实现包容和多元化的文化和平等机会



在整个价值链中实现积极的环境影响

How we work together in our 'PwC Europe' collaborative association

At PwC Netherlands we are aware of the Netherlands being a gateway to Europe and we work based on this fact. In addition, we are a member of a global network that, among other things, ensures the quality of the service delivery of all PwC member firms. The global network coordinates, reinforces and supports the network in areas such as strategy and the expertise of our professionals. Because of the increasing cross-border nature of our clients and the services we provide, we see an increasing collaboration within the PwC network at a regional level. This collaboration is also driven by the need for substantial investments, especially in technology. We have much greater investment and innovative power as a network. We work closely with the PwC member firms in Austria, Belgium, Germany, Switzerland and Turkey within our collaboration association 'PwC Europe'. We are also coordinating business and investments at the level of EMEA (Europe, Middle East and Africa) and of course at a global network level.

The new Equation

A strategy designed to overcome the challenges of today and tomorrow. Today's world is not so simple anymore and the challenges facing us are complex. Those challenges call for a different way of thinking and doing.

At PwC, we are only happy to contribute to solving important problems. Our global strategy is designed to address and help solve the scope and complexity of the challenges that organisations and society are struggling with. By bringing together a great diversity of people in unexpected combinations, and combining their different perspectives, ingenuity, and passion with the latest technology.

By connecting even more with one another, with our clients, and with our stakeholders, we can together build trust and deliver sustained outcomes for a new tomorrow. It all adds up to The New Equation.

Create long-term value

Sustainable

Our focus on long-term value creation remains as relevant as ever. We design our activities in such a way as to have a sustainable impact on people, planet, and prosperity. We specifically invest in our environmental ambition (CO2 emissions from our vehicle fleet and air travel, zero waste, and reuse of office equipment) in order to achieve Net Zero operations by 2030. Our overall objective is to contribute to a sustainable world and to be credible as a market participant, which is why we quantify our contribution to achieving the SDGs.

We integrate the SDGs in our strategy

The 17 UN Sustainable Development Goals form an ambitious international agenda to find solutions to the global challenges we all face by 2030.

We defined new ambitions and targets for our focus SDGs. These will provide direction in terms of minimising our negative impact and maximising our positive impact. Our ambitions reflect what is needed to achieve the SDGs by 2030

PwC ambition for 2030



Achieve gender balance and equal opportunities



Achieve sustainable growth within the boundaries of social and environmental systems



Achieve an inclusive and diverse culture and equal opportunities irrespective of age, disability, cultural background, sexual orientation or other status



Achieve a positive environmental impact across our value chain

强大的网络

- 必要的内部知识来优化您的业务活动和税务状况。
- 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、汇算清缴以及疑问快速畅通地进行沟通。
- 无论是在税务业务的规模和范围，还是在声誉方面，普华永道都是全球领先的税务服务提供商。
- 我们领导着与世界各地税务机关和政府的辩论，改变我们对税收的看法。
- 普华永道法务部在全球拥有传统律师事务所无法匹敌的律师网络。作为法律顾问，我们结合了传统律师、顾问和内部法律顾问的素质。
- 我们密切合作，跨技能、部门和专业地分享知识。

We work together and share knowledge across competences, sectors and specialisms.

审计及鉴证部门注重于信息和流程的审计。对财务报表的法定审计构成了我们审计及鉴证的大部分业务活动。审计工作的另一个方面专注于业务流程的设计、实施，和提供对数字（非财务）信息系统的鉴证；以及在复杂的会计问题上提供咨询。

税务和法律部门可在税务战略和法规遵从性方面为公司、个人和组织提供帮助，还可为其提供税收领域的咨询服务。该服务范围还包括为个人和组织领域提供法律咨询/合规服务与专家，为薪酬结构、养老金计划、跨境安排和 HC 云转换等事项提供建议。

咨询部门（包括策略部）侧重于协助客户从战略到执行的（数字）转型。该部门还可提供合并和收购咨询服务，内容涉及从战略建议到企业（单位）合并或分割等事项。咨询部门还可为受欺诈、纠纷、网络安全漏洞和临近破产等问题影响的公司或机构提供危机管理服务。



Strong network

- In-house knowledge necessary to optimise your business activities and tax position.
- Good contacts with the Dutch tax authorities, resulting in quick and smooth communication about your requests, filings and questions.
- PwC is the leading provider of tax services worldwide both in terms of the size and scope of our tax practice and our reputation. We lead the debate with tax authorities and governments around the world, changing the way we all think about tax.
- PwC Legal has a network of lawyers all over the world unrivalled by traditional law firms. As legal consultants, we combine the qualities of traditional lawyers, consultants and in-house legal counsels.

We work together and share knowledge across competences, sectors and specialisms.

Assurance focuses on the audit of information and processes. Statutory audit of financial statements constitutes most of our Assurance practice. Another part of the Assurance practice focuses on the design, implementation and the provision of assurance on systems, processes and numerical (non-financial) information and advice on complex accounting issues.

Tax & Legal helps companies, individuals and organisations with their tax strategies and compliance, and provides advisory services in the area of taxation. This Line of Service also includes legal advisory/compliance services and specialists in the area of People and Organisation, providing advice on matters such as remuneration structures, pension plans, cross-border deployment and HC cloud transformations.

Advisory (including Strategy&) focuses on assisting clients in their (digital) transformation, from strategy to execution. Advisory also provides services in the area of mergers and acquisitions, from strategy advice to assistance with business (unit) integration or carve-out. Advisory also includes crisis prevention and crisis management services to companies or institutions affected by fraud, disputes, cybersecurity breaches and near-insolvency.



联系方式和链接

如需获得更多信息，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

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www.pwc.nl

税务相关：
www.taxsummaries.pwc.com

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www.pwc.nl

Tax specific:
www.taxsummaries.pwc.com

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At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 156 countries with over 295,000 people who are committed to delivering quality in assurance, advisory and tax services. At PwC in the Netherlands almost 5,300 people work together. Find out more and tell us what matters to you by visiting us at www.pwc.nl.

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