

Luxembourg - New York - Hong Kong - Shanghai

The independent Consulting Firm

NETHERLANDS	
Type of Entity:	B.V. (private company with limited liability) N.V. (public limited company)
Type of law:	Dutch
Shelf company availability:	Yes
Incorporation time frame:	3 weeks
Minimum Government fees:	N.A.
Regular Corporate Income Tax:	25%
Double Tax Treaty access:	Yes
Minimum issued share capital :	EUR0.01 for B.V. EUR45,000 for N.V.
Minimum paid up share capital on incorporation:	None for B.V. EUR45,000 for N.V.
Minimum number of Shareholders required:	1
Bearer Shares:	No
Nominee Shareholders Permitted:	No
Minimum number of directors:	1
Corporate directors permitted:	Yes
Local directors required:	Yes
Local meeting required :	Yes, (Required to hold an annual meeting)
Company secretary required :	No

General Meetings of Shareholders:	Yes
Local Registered office required:	Yes
Tax residence to benefit from Tax Treaty network:	Yes
Exchange Control:	No
Disclosure of beneficial owner to Company Registrar:	Yes, must register information on their ultimate beneficial owners. (UBOs) in the Dutch UBO-register
Government register of directors:	Yes – Trade Register Chamber of Commerce
Annual return:	Yes
Submission of accounts:	Yes – Abbreviated version
Audit:	No - depends on size of company
Change of domicile Permitted	Yes but CIT return must be submitted yearly

DAMALION

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