BRIS GROUP

NETHERLANDS

PRIVATE LIMITED COMPANY (BV)

CLIENT GUIDE 2026

EU company formation, taxation, holding structures and annual compliance

Professional company formation and ongoing corporate administration

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Netherlands Private Limited Company (BV) at a Glance

A Dutch **besloten vennootschap (BV)** is a private limited company with legal personality. Its capital is divided into shares and the BV itself normally bears liability for its debts. It can be incorporated by one or more founders and is widely used for Dutch and international operating, investment and holding activities.

Topic	Current legal / practical position
Foreign ownership	A Dutch BV may be established by one person or together with others. Foreign entrepreneurs can establish Dutch businesses; immigration/work rights are separate from corporate ownership.
Legal personality	The BV has its own rights and obligations. Directors can nevertheless incur personal liability in specific cases, including mismanagement.
Minimum capital	There is effectively no material statutory minimum: official Dutch guidance states that at least **EUR 0.01** can be paid in as starting capital.
Formation	A BV is incorporated through a Dutch **civil-law notary**, in person or online.
Registration	The civil-law notary registers the BV and its managing directors with the KVK Business Register and registers the UBOs in the UBO register.
Corporate income tax	2026 rates: **19%** on taxable profit up to EUR 200,000; above EUR 200,000, EUR 38,000 plus **25.8%** on the excess.
VAT	Standard VAT rate **21%**; reduced rate **9%**; 0% applies to specified transactions, including qualifying cross-border supplies.
Holding regime	The Dutch participation exemption generally excludes qualifying participation profits/dividends from taxable profit where the statutory conditions are met.

Key Benefits for International Clients

- Highly established EU jurisdiction with strong corporate and professional infrastructure.
- Very low nominal starting capital for a BV.
- One shareholder is sufficient; share classes can provide different economic/voting rights.
- Participation exemption is a major feature for qualifying holding-company structures.
- Potential dividend withholding-tax exemption for qualifying participation dividends to eligible foreign corporate shareholders.
- Access to the EU VAT framework and intra-Community trading rules.
- Suitable for trading, consulting, technology, e-commerce, holding, investment and other genuine commercial activities.

The Tax Position for a Non-Resident Owner

A Dutch BV is NOT a blanket 0% foreign-source company

A Dutch BV should not be marketed as tax-free simply because its shareholder, customers or income are outside the Netherlands. Dutch public and private companies normally pay Dutch corporate income tax on taxable profits. For 2026 the rates are 19% up to EUR 200,000 and 25.8% above that threshold.

The genuine international tax advantages of the Netherlands are instead found in areas such as the **participation exemption**, treaty/EU framework and conditional dividend withholding-tax exemptions. Each structure must satisfy the relevant statutory and anti-abuse conditions.

Formation / Registration Requirements

Topic	Current legal / practical position
Notarial deed	The civil-law notary prepares the deed of incorporation and articles of association.
Share structure	The founders determine the shares issued and their voting/profit rights, subject to the articles and Dutch law.
KVK	The notary registers the BV and managing directors with the Netherlands Chamber of Commerce Business Register.
UBO	The notary also registers the BV's ultimate beneficial owners with the KVK UBO register.

Topic	Current legal / practical position
Shareholder(s)	One or more shareholders; a sole shareholder is permitted.
Managing director(s)	Day-to-day management is carried out by the managing directors. Representation arrangements can be tailored in the articles.
Supervision	A BV may have supervisory authorities/board arrangements; a one-tier board structure can also be chosen.
Shares	Different share classes are possible, including shares with differing profit and voting entitlements.
Registered presence	The BV is registered in the Dutch Business Register and must maintain current registered particulars.

Share Capital

Official Dutch business guidance states that a BV does not require meaningful start-up capital and that at least **EUR 0.01** can be paid into the company on incorporation. Contributions can be made in cash or in kind, with the value belonging to the company.

The BV is a flexible share-capital company

A BV's capital is divided into shares. The articles can support different classes, including shares with profit rights and voting rights, profit-only rights or voting-only rights. Share transfers and new issues should be handled in accordance with the articles and Dutch notarial requirements.

Corporate Income Tax - 2026

The Netherlands Tax Administration confirms that the 2026 corporate income tax rates remain unchanged: **19%** on taxable amounts up to and including EUR 200,000, and **25.8%** on the taxable amount above EUR 200,000. Government guidance expresses the upper band as EUR 38,000 plus 25.8% of the excess over EUR 200,000.

Participation Exemption

The Dutch participation exemption is a key holding-company feature. Government and Tax Administration guidance states that profits from a qualifying participation generally do not form part of taxable profit, preventing double taxation of profits already taxed at subsidiary level. It covers, for example, qualifying dividends and gains on disposal. A participation generally begins at a **5% shareholding**, but the exemption does not apply to a non-qualifying investment participation.

Dividend Withholding Tax

The normal Dutch dividend withholding-tax rate is **15%**. However, where a Dutch company pays qualifying participation dividend to an eligible shareholder outside the Netherlands, an exemption may apply. The Tax Administration states that where the shareholder is established in a treaty country and there is no abuse, the withholding exemption may be applied, subject to notification and other statutory conditions.

Treaty Relief

Where the domestic withholding exemption is unavailable, a tax treaty may provide a reduced dividend rate. Dutch Tax Administration guidance states that a permit is required before applying a reduced treaty percentage in the relevant participation-dividend situation.

VAT

The Netherlands applies VAT rates of **21%**, **9%** and **0%**. The 21% rate is the general rate. The 9% rate applies to specified goods and services. The 0% rate can apply to qualifying international and intra-EU transactions while preserving input VAT deduction, subject to the statutory conditions.

Documents Required from the Client

- Passport / acceptable identification for each shareholder, managing director and UBO.
- Recent proof of residential address.
- For corporate shareholders: incorporation, constitutional, management and ownership-chain documents.
- Proposed company name, Dutch registered/business address arrangements and detailed activities.
- Proposed share classes, ownership percentages and management/representation arrangements.
- Expected countries of customers/suppliers, turnover and transaction profile.
- Source-of-funds and, where appropriate, source-of-wealth evidence.
- Documents required by the civil-law notary, KVK, bank and professional service providers.

Formation Process & Documents Received

1. Structure/tax review **2.** KYC/UBO approval **3.** Notarial deed/articles preparation **4.** Incorporation & KVK/UBO registration **5.** Tax/VAT and operational setup **6.** Banking and annual-compliance setup

Typical corporate file: notarial deed of incorporation; articles of association; KVK Business Register extract; shareholders' register; managing-director/representation information; UBO registration information; and tax/VAT correspondence where applicable.

Accounting Records & Annual Accounts

A Dutch BV has annual bookkeeping, tax and financial-reporting obligations. Official Dutch business guidance identifies bookkeeping/accounting as an ongoing BV cost. Annual accounts and filing obligations depend on the company's size and applicable Dutch company/accounting rules; the precise filing format and audit position should be confirmed for each financial year.

Tax & Annual Filing

International ownership does not remove Dutch compliance

A Dutch BV remains subject to Dutch corporate, tax and accounting obligations even where its shareholders or customers are abroad. Corporate income tax, VAT, payroll, dividend withholding tax and other reporting must be reviewed according to the company's actual activities.

Annual Compliance Checklist

- Maintain current KVK Business Register particulars.
- Maintain and update UBO information as required.
- Maintain proper bookkeeping and supporting records.
- Prepare annual accounts and file them where required.
- File the corporate income tax return and pay tax due.
- File VAT returns and EU VAT/ICP reporting where applicable.
- Review dividend withholding tax before distributions.
- Document participation-exemption eligibility for qualifying holdings.
- Maintain the shareholders' register and corporate resolutions.
- Report changes to directors, address, articles and other registered particulars.
- Review payroll/employment obligations where staff or remunerated directors are involved.
- Review transfer-pricing, financing and other related-party/cross-border tax obligations.

Bank Account & Operational Setup

A Dutch BV may apply for corporate banking in the Netherlands or elsewhere in the EEA/internationally, subject to the provider's policies. Account opening is not guaranteed. Banks may request KVK and notarial documents, UBO details, source of funds/wealth, contracts, invoices, expected turnover, customer/supplier countries, tax information and evidence of genuine commercial activity.

Why the Netherlands Can Be Attractive

Topic	Current legal / practical position
EU company	Established EU legal, tax and commercial environment.
Flexible BV	One shareholder and very low nominal starting capital.
Participation exemption	Qualifying dividends and disposal gains can be excluded from Dutch taxable profit.
Dividend WHT relief	Qualifying participation dividends to eligible foreign corporate shareholders can benefit from withholding exemption.
VAT framework	21% standard VAT with 9% and qualifying 0% treatment under Dutch/EU rules.
International business	Strong fit for genuine trading, services, technology, e-commerce, investment and holding operations.

How BRIS Group Supports You

Structure review - Assess whether a Dutch BV fits the client's ownership, business, tax and holding objectives.

Formation - Coordinate Dutch civil-law notarial incorporation and KVK registration.

Share structure - Coordinate proposed ownership, share classes and management/representation arrangements with the notary.

KYC / UBO - Coordinate shareholder, director, UBO and source-of-funds/wealth due diligence.

Accounting & tax - Coordinate bookkeeping, annual accounts, corporate income tax and VAT support.

Holding compliance - Coordinate professional review of participation-exemption and dividend withholding-tax conditions where relevant.

Banking preparation - Prepare the corporate/KYC package and coordinate introductions where available.

Annual compliance - Coordinate annual accounts, tax filings, KVK changes and ongoing corporate administration.

Professional Fees & Quotations

Tailored quotation

This brochure is an informational guide to Dutch BV formation and maintenance and is not a fee quotation. BRIS Group professional fees, Dutch civil-law notary and KVK costs, registered/business-address services, accounting/tax work, certified documents, banking support and other optional services are quoted separately according to the structure and required work.

Important Legal Notes & Official Sources

This brochure is a general commercial guide and does not constitute Dutch or foreign legal, tax, accounting, regulatory or investment advice. **A Dutch BV is not a blanket 0% foreign-source structure.** For 2026, corporate income tax is 19% up to EUR 200,000 and 25.8% above that threshold. The participation exemption and dividend withholding-tax exemptions are valuable but apply only where their statutory conditions are met.

Primary official sources reviewed: Netherlands Tax Administration (Belastingdienst), including 2026 corporate income tax rates, VAT rates, participation exemption and dividend withholding-tax guidance; Government.nl corporate-tax guidance; and Business.gov.nl / Netherlands Chamber of Commerce information on BV formation, capital, management, KVK and UBO registration.

Information reviewed: August 2026. Tax rates, withholding-tax exemptions, anti-abuse conditions, VAT treatment, filing deadlines and notarial requirements should be reconfirmed for the client's facts before incorporation.

PREPARED BY BRIS GROUP

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Professional incorporation and corporate administration for international clients.