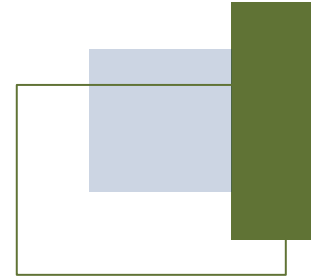


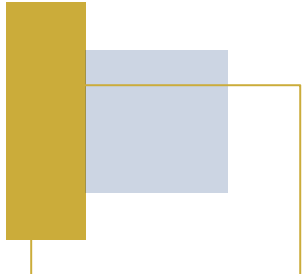


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# Tax Specialty Group Session

## The Netherlands

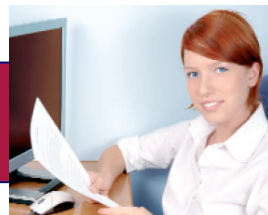


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# The Netherlands

Corporate tax incentives  
Van Elderen accountants | belastingadviseurs





# Innovation box

- λ Profits from intangible assets taxed at an effective rate of 5%
- λ Self developed
- λ Not for trademarks/logos
- λ Up to a threshold of the incurred costs taxed at normal rate





# Group Interest Box (proposal)

- λ Interest taxable at an effective rate of 5%
- λ Paid interest also deductible at a rate of 5%
- λ Interest due to/received from a related company
- λ Costs related to these loans (incl. interestswap and currency exchange results)





# Participation exemption

- λ At least 5% of share capital
- λ Not exempt if:
  - λ Intention (of subsidiary) is free investment (general rule) or:
    - λ Subsidiary has (a lot) of 5% subsidiaries; or
    - λ More than 70% financing function
- λ Safe harbour:
  - λ Subsidiary pays CIT at an acceptable rate (10% and comparable profit calculation;
  - λ Less than 50% free investments





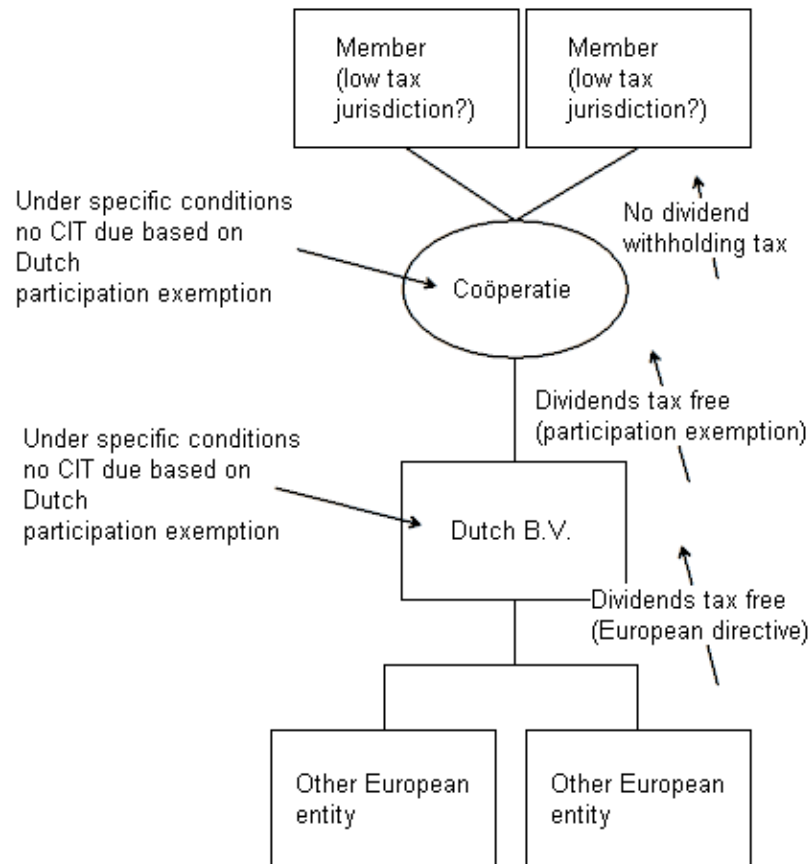
# Coöperatie

- λ Coöperatie
- λ Taxable for corporate income tax
- λ Dividends from coöperatie not taxable for dividend withholding tax!





# Structure





## Other remarks

- λ Fiscal unity possible
- λ Tax treaties can be used
- λ Treated as a corporation



# Thank you!

Van Elderen accountants | belastingadviseurs  
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