



5.3. Step by Step The Netherlands

[5.3.1. Step 1: Choose legal form](#)

[5.3.2. Step 2: Officially Register your Company with the Chamber of Commerce](#)

[5.3.3. Step 3: Fiscal regulation and Accountancy](#)

[5.3.4. Step 4: Write a business plan](#)

[5.3.5. Step 5: Opening a Business Account](#)

[5.3.6. Step 6: Environmental Protection Laws and Rules and Applying for Permits](#)

[5.3.7. Step 7: Privacy / Personal Data Protection \(Making a business website\)](#)

[5.3.8. Step 8: Insurance](#)

[5.3.9. Step 9: Management of human resources](#)

[5.3.10 Step 10: Patents and Brands](#)

Introduction

Starting a business in Netherlands can be a lengthy process with all the laws, regulations and rules, but also with all the possibilities and opportunities. It may be hard, but it's rewarding as the Netherlands offer a huge amount of support for all business whether it's with legal issues, monetary support, consulting, etc. With places like "Area 071" in Leiden for example, you will have everything and everyone you need to support you and your newly started business, but on top of that, Dutch Tax and Customs Associations as well as Commercial Register are willing to help and they are stated in every province in the Netherlands.

In order to start a business legally in the Netherlands, you have to meet certain conditions and follow strict and thorough laws, rules and regulations. If you wish to set up a new business in the Netherlands, you must observe various government and other rules. Some of these laws might be sector specific so you would need to check within the sector-specific information for your business to see what applies to you and your business.

For starters, Entrepreneurs who intend to stay in the Netherlands must fulfil a number of conditions. If you are not an EU citizen, you will also need to apply for a temporary (e.g. Visa) and permanent (e.g. Dual Citizenship) residence permit simultaneously. On top of that, If you plan to start doing business in the Netherlands, you will also need to have or apply for a business bank account (e.g. IBAN). Writing a business plan is not a necessity when starting a legal business, however it does help to do so. When it comes to a business, you always need to select a legal business structure and the said structure determines such issues as liability, tax obligations and many more. Briefly talking about the legal business structures, some examples that can be given is a Sole Proprietor or a Private Limited Company.

5.3.1. Step 1: Choose legal form

Every company must be registered in the Trade Register of the [Chamber of Commerce \(Kamer van Koophandel – KvK\)](#). [Overview legal forms in PDF](#): There you must immediately indicate which legal form applies best to your company. The legal form you choose has consequences for, among other things, the liability of the organization and certain tax obligations. There are many legal forms to choose from. We have made a breakdown below. Most starters opt for a sole proprietorship (eenmanszaak). Are there multiple owners? Then they often opt for a partnership (VoF) or BV. The ones which are the most appropriate for a young entrepreneurs are further described.

The Dutch legal forms to choose from are:

- *Sole Proprietorship (Eenmanszaak)*

Most people decide to set up a 'sole proprietorship' (eenmanszaak), when starting a business for themselves.

Being a Freelancer and/or ZZP'er (Zelfstandige zonder personeel = Self-employed without staff) is not a legal form. You must also choose a legal form as a self-employed person or freelancer. For example, a sole proprietorship.

Setting up as a sole trader has some advantages - it's quick and easy to do, and often offers more tax benefits than setting up a private limited company, especially in the early years. A disadvantage of establishing yourself as a sole trader is that you're personally liable for your business debts.

The only thing you'll need to do to set up as a sole trader in the Netherlands is register with the Netherlands Chamber of Commerce, and this process costs €50. You can only set up one sole proprietorship, but you can operate under various trade names, perform different commercial activities and work from multiple premises.

Running a sole proprietorship, your business is not a legal corporate entity. This means you're liable for all your actions and finances.

- *General Partnership (VoF)*

A general Partnership is called Vennootschap onder Firma (VoF): In a VoF you start a company together with one or more other entrepreneurs. It is the intention that all partners contribute something to the company. Often this is an amount of money, but sometimes also goods or working hours. You do not need starting capital for a VoF. You lay down the mutual agreements in a VOF contract. Each participant is privately liable for the entire VOF. If you want to start a VoF, register with the Trade Register of the Chamber of Commerce (KvK). All basic data such as the name, activity and the names of the partners are registered.

- *Private Limited Company (BV)*

One option is to create a legal entity in the form of a 'private limited company': Besloten Vennootschap (BV). The main advantage of a BV is that it's an autonomous entity. The BV is generally speaking liable for any debts, rather than you as an individual. As a director, you're an employee of the BV and you act on its behalf. It's possible to set up a BV on your own or with other individuals and/or legal entities (an example that can be given is Area 071). A private limited company's equity is divided into shares that are owned by shareholders (The company owners still run the daily errands and the business itself)

Starting a private limited company, or changing your sole proprietorship into a private limited company, has grown a lot easier over the years due to the flexibility and growth in the Entrepreneurship market.

Running a private limited company, you're in theory not personally liable for your business's debts. However, banks generally ask that as a director and major shareholder you co-sign for loans as a private individual for protection and a form of insurance.

- *Limited Liability Partnership (LLP)*

Limited Liability Partnership (LLP) is a legal form from England that is recognized in the Netherlands. LLP can be compared to a VoF and Maatschap: a partnership between at least two (legal) persons. With an LLP, you are entitled to the start-up allowance, the self-employed person's allowance and the SME profit exemption. In addition, the LLP ensures limited liability

- *Limited partnership (CV)*

A limited partnership, Commanditaire vennootschap (CV) is interesting if you do not have enough money to start. A CV has managing and silent partners. The managing partner has the daily management of the company. Silent partners are only lenders.

- *Partnership (Maatschap)*

In a Maatschap (partnership), 2 or more persons carry out their profession under a common name. Every participant contributes something, such as labor, money or goods. The benefit is distributed.

- *Foundation (Stichting)*

Do you want to achieve a certain social, social or idealistic goal, such as nature conservation, help to other people or the spread of culture? And do you have money available for this? Then you can opt for the foundation as a legal form. You can set up a foundation alone or with others. The foundation uses any profit to achieve the ideal goal.

- *Association (Vereniging)*

Do you have a wish or goal and do you want to work with others to achieve this, such as a sports club or interest group? Then you can choose the association as legal form.

- *Cooperative association (coöperatieve vereniging)*

A cooperative and mutual guarantee society (in full: cooperative association) is a special association that focuses on cooperation and that enters into agreements with and for its members.

5.3.2. Step 2: Officially Register your Company with the Chamber of Commerce

A visit to the Chamber of Commerce (Kamer van Koophandel - KvK) is compulsory for (almost) everyone who starts their own company. In order to do business, your company must be registered in the Trade Register of the Chamber of Commerce (KvK). Logically, the next step would be to choose an appropriate “Trade Name” for your company. In order to progress any further, the name has to be original and not plagiarizing any other major or minor brand/company. As aforementioned, you need to register your name in the Commercial Trade Register. This must be done no later than one week after you have started. [Make an appointment online](#) and then go to a Chamber of Commerce office. When you register, this costs € 50. These are costs that you can deduct from the profit. You will immediately receive a Chamber of Commerce number.

5.3.3. Step 3: Fiscal regulation and Accountancy

If you have registered your business in the Trade Register of the Dutch Chamber of Commerce, You do not need to register separately with the tax authorities. That happens automatically.

VAT identification number and sales tax number

There are more legal entities coming into the picture, such as the Tax and Customs Administration. If your business structure is sole proprietor or partnership, you will be issued with a VAT-number, so you don't have to register with the Dutch Tax and Customs Administration separately. Private Limited Companies have to register via a civil-law notary, who will take care of the registration at the Dutch Tax and Customs Administration on your behalf.

BTW / Value Added Tax (VAT)

VAT (BTW), payable by all final consumers, with sometimes the option for legal forms and or startups to be exempt).

Good facts to know: The Tax Authorities will send you a VAT identification number and sales tax number after a week by post if you are found to be liable for VAT.

- You put the VAT identification number on your invoices, quotes and website
- You use the turnover tax number to file a turnover tax declaration with the tax authorities.

Before 2020 there was only one number: the VAT number. However, this was linked to your BSN, which made it sensitive to privacy. Ultimately, the tax authorities work towards one safe number for customers and pay tax.

Are you an entrepreneur and do you independently run a company or profession? Then you pay VAT (turnover tax) on your turnover. The legal form (eg BV or NV) is not important for paying VAT. A foundation or association also pays VAT if the Tax and Customs Administration considers this as an enterprise.

The conditions for VAT are different than for income tax How much VAT should you charge?

- The standard rate for VAT is 21%. Sometimes you charge a different rate
- For certain services you charge 9% VAT. For example if you repair bicycles or if you are a hairdresser
- For certain goods you charge 9% VAT. For example for food, books and medicines
- Services with 0% VAT are, for example, international passenger transport
- Goods with 0% VAT, for example, are catches that you immediately bring to the auction
- In some branches and in a number of activities you do not have to charge VAT. For example in education or if you provide excursions and tours. You then have an exemption from VAT.

Is it unclear to you what rate to charge? [The Tax and Customs Administration \(belastingdienst\)](#) separately examines the VAT rate for some products and services, if there are any questions about this.

Corporate tax (taxable profit) (VPB)

Do you own, for example, a BV or NV? In that case, you must file a corporate income tax return (vpb) for your company. Corporation tax is a tax on taxable profit. A foundation or association also sometimes has to file a corporate income tax return. Depending on the amount of the profit, an exemption applies.

Paying on taxable profit

Your company pays corporation tax (VPB) on the taxable profit in a financial year. Profits can still be reduced if your company can offset losses. A financial year is often the same as a calendar year. However, a broken financial year (for example from May to April) is also permitted within corporate income tax. The financial year for the corporate income tax return must be the same as the financial year in the company's articles of association.

Dividend tax

Dividend payments made by the company to associates or share-holders). If your NV or BV makes a profit, the company can distribute part of that profit to the shareholders. This usually takes the form of dividend. The company that distributes the dividend must then pay dividend tax to the tax authorities. In a number of cases you may be eligible for (partial) exemption or refund of the dividend tax.

5.3.4. Step 4: Write a business plan

Starters sometimes dread writing a business plan. But if you are serious about this, it can bring you a lot of benefit:

- You map your business opportunities
- You get a good picture of your risks
- You know who your potential customers are
- You are aware of relevant market developments
- You make more impression on potential investors
- See also [Chapter 4](#) and [Chapter 6](#)

When starting a business your intent is always to grow and expand. Growth and expansion mean getting more people involved in your cause i.e. hiring people. If you intend to hire staff, you will first need to register as an employer with the Dutch Tax and Customs Administration.

5.3.5. Step 5: Opening a Business Account

Opening a business account is often the next logical step. Business banking is a good way to keep an overview of your income and expenditure. This also prevents your business and private administration from getting mixed up hopelessly.

In the Netherlands several banks have entrepreneurial schemes for young entrepreneurs:

Qredits has over a hundred million euros to provide in the Netherlands as microcredits. Qredits, the trade name for the Microcredit Netherlands Foundation, jumps into the gap that the banks are dropping. Since the beginning of this year, the foundation has been included on small entrepreneurs, also from disadvantaged groups. Borrowing money from banks has always been a challenge for smaller entrepreneurs, but the financial crisis has made it an impossible task for many (starting) entrepreneurs. That is why the Microkrediet Nederland Foundation wants to help small entrepreneurs throughout the Netherlands obtain credit under the name Qredits from Almelo: [Click Qredits](#)

Government Grants

From 2020, the Minister of Social Affairs and Employment will make € 48 million available for initiatives aimed at stimulating learning and development in SMEs. In addition, € 1.2 million will become available for the same purpose in large companies in the agricultural, catering and recreational sectors.

Keep a close eye on the website. Any updates regarding the [SLIM subsidy](#) scheme are mentioned on [this website](#).

5.3.6. Step 6: Environmental Protection Laws and Rules and Applying for Permits

In most cases, you will not need a degree or a professional qualification to start a business, however, in some cases, certain professions require degrees or professional qualifications.

As an entrepreneur you sometimes have to take into account applying for permits. Permits are important, and in some cases mandatory, if you want to start a business. At the Chamber of Commerce ([Kamer van Koophandel](#)) you can find in detail which permits you need for your company. In addition, the municipality where your company is, will also have certain requirements. Different rules apply to these specific requirements per municipality.

In terms of a business, establishing a physical location plays a big role. A zoning plan needs to be considered in order to progress with your business. If you plan to establish your business at a particular location, this choice of location must be in line with the municipal zoning plan. If this is not the case, you can apply for an “All-in-one Permit for Physical Aspects” to carry out your plans anyway. After a preferred location has been considered in a municipal area, the next step before establishing a business is to consider environmental regulations which may have a negative impact on the environment (e.g. Waste, endangering wildlife/public, etc.). If you think that this could be the case, you must submit a notification of environmental management to your local municipality unless you are in possession of an “All-in-one Permit for Physical Aspects” beforehand.

There are experts at both the Chamber of Commerce and the municipalities who can help you get started in the maze of permits. Below you will find some general information about permits that you definitely need.

Destination plan

In the Netherlands, government zoning plans determine where you can and cannot set up your company. These zoning plans also state what the uses are for your business property and plot and what can change in the vicinity of your company. It is therefore important to know what is in the zoning plan, so that you are not faced with surprises. You also have to take into account that a municipality can change an existing zoning plan. It is important to know the procedure for this, because the future of your company may depend on it.

Environmental regulations and permits for starters

In addition, entrepreneurs often have to deal with environmental regulations in the field of noise, energy and waste. The rules that apply to you may be different per region, field and type of company. To facilitate this, the environmental permit was introduced in 2010. The environmental permit includes about 25 other permits, including the Environmental Permit, Building Permit and Usage Permit discussed below.

Environmental permit

If you want to set up a company in the Netherlands, you will have to deal with the Environmental Management Act. This law applies to almost all companies and is intended to keep environmental pollution within legal standards. If you can cause nuisance, danger, nuisance or damage, you probably need a permit. Some entrepreneurs are eligible for an exemption. The national government has more information: [Click here for national government information](#).

Building permit

If you want to (re) build your business premises, you must also apply for various permits, which is possible with an environmental permit. You will then have to deal with the Housing Act, the Building Decree and the municipal building regulations. For more information, you can (re) build at the municipality in which you are going to build.

License to use

The fire safe use permit system has two procedures. Namely;

- a procedure whereby a license for fire safe use is granted. Often known under the name "use permit", this is necessary when accommodation is provided, children under 12 are present, etc.
- the second procedure is an application for which a "fire safe use report" is requested. This is only mandatory if more than 50 people are admitted to a shop or office building at the same time. The use permit and the report fire-safe use must both be requested in writing (form and drawings) and must be completed with a short procedure.

Other environmental permits

Other environmental permits are:

- demolition permit
- waste order
- housing permit
- monument permits

Do you think you need an environmental permit? Then do the permit check first. You can apply for an environmental permit online via the environment counter.

Local taxes: permits

Each city council draws up a General Local Regulation (APV), which regulates the use of public space (for example for terraces, advertising). The APV usually has a licensing system in which applicable prohibitions do not apply to you if you have received a license for this. There are costs associated with obtaining these permits.

Work From Home

Sometimes choosing a new location for your business might not be ideal if you plan to start small or do not require an excess of space. Essentially, you could start a business from your own house and if you plan to run a business from your home, you are normally obliged to report this plan to your local municipality. You must also bear in mind various tax and mortgage issues.

5.3.7. Step 7: Privacy / Personal Data Protection (Making a business website)

Nowadays, a company can not do without a business website, which you can then promote on the well-known social media.

The Netherlands has a high percentage of general Internet, social network site, and smartphone users. The Dutch Constitution contains a provision on the protection of privacy of personal data. The Personal Data Protection Act broadly governs the protection of personal data; online privacy is addressed in particular by the Telecommunications Act, which was recently amended to incorporate privacy provisions deemed by some commentators to be stricter than those of the EU. The Netherlands has incorporated key European Union directives on privacy, such as the Directive on Personal Data, the Data Retention Directive, and the Privacy and Electronic Communications Directive, into its national law.

The processing of any personal data in the Netherlands requires the data subject's unambiguous consent; certain types of personal data, such as that concerning a person's religion may not be processed, however. Internet service providers have an obligation to protect the privacy of users and subscribers. The Dutch Data Protection Authority is a key agency involved in the protection of personal data, but two other agencies play a role in supervising telecommunications service providers and the telecom market. Among possible future changes in the Dutch legal framework of online privacy is the adoption of a constitutional amendment on the protection of digital rights.

Legal Framework

The Constitution of the Kingdom of the Netherlands provides for the protection of privacy in article 10, which states as follows:

Everyone shall have the right to respect for his privacy, without prejudice to restrictions laid down by or pursuant to Act of Parliament. Rules to protect privacy shall be laid down by Act of Parliament in connection with the recording and dissemination of personal data. Rules concerning the rights of persons to be informed of data recorded concerning them and of the use that is made thereof, and to have such data corrected shall be laid down by Act of Parliament.[7] The Constitution also provides for the inviolability of the person[8] and the home[9] and protects against the violation of the privacy of correspondence and of the telephone and telegraph, except as otherwise provided by acts of Parliament.[10]

When it comes to Personal Data Processing, the storing and processing is regulated by the General Data Protection Regulation (GDPR). The GDPR consists of a number of rules for the (automatic) processing of personal data. This EU regulation forces you as an entrepreneur to act more carefully and responsibly when dealing with personal data of customers, personnel or others. That means that your website needs to be GDPR proof website. This law gives people stronger privacy rights and organizations more responsibilities. For example, organizations are obliged to show which personal data they collect and how they use and secure them. People

have the right to have data deleted if they no longer want an organization to process personal data about them.

GDPR manual | General Data Protection Regulation (AVG)

Instructions

To help managers and entrepreneurs to be prepared in time for all changes, the Ministry of Justice and Security (JenV) has issued a 98-page manual that fully explains how the new law and the necessary measures must be implemented and monitored. The document, entitled 'Manual General Data Protection Regulation and Implementation Act General Data Protection Regulation', was compiled by consultancy Consideration under the auspices of the Ministry of JenV. In addition, an external sounding board group was also consulted during the preparation of the manual.

The comprehensive user guide runs step by step along the various points that are important for those who will have to deal with the AVG. This is also the first point that the document deals with: to whom does the AVG actually apply? In general, it can be said that the law applies to anyone who deals with the storage and processing of personal data of EU citizens. This may concern companies and institutions as well as people, such as self-employed persons. There are, however, some exceptions. For example, the law does not apply if the processing is exclusively intended for purely personal or household activities that are not related to business activities. In addition, the processing of personal data by the police in detecting criminal offenses is exempt from the regulation. The separate Police Data Act applies to this.

The transition to the new legislation has, even now, a major impact on companies and institutions. In order to ensure that the organization is well organized in time to comply with the stricter rules, it is often necessary to make major adjustments with regard to processes, systems, working methods, culture, personnel and policy.

Companies that do not have their affairs in order run a high risk: in cases of non-compliance, large fines can be distributed, rising to as much as € 20 million, or even 4% of the worldwide annual turnover of a company if this is more than € 20 million.

Data Protection Officer

An important new duty for many of the companies and institutions that deal with the AVG is the appointment of a Data Protection Officer (DPO), whose job is to monitor compliance with the

rules. In this way, the DPO must also keep in mind that the various elements within an organization are well-armed against the current cyber threats. This involves, for example, ensuring that employees handle data carefully and keep cyber criminals out of the (digital) door. [Click her for the Guide regarding privacy law regulations.](#)

5.3.8. Step 8: Insurance

An accident - whether it is a physical or psychological problem - is in a small corner. Where as an employee you could still count on the support of your employer, as an entrepreneur you are responsible for the (financial) consequences of illness and accidents.

For freelancers/self-employed professionals in the Netherlands it is not, unlike for employees, compulsory to have insurance for illness, invalidity or unemployment at the moment. Therefore, they must make arrangements for these kind of social insurances themselves if they want to receive any benefit if they become ill or unfit for work, for example. There are, however, benefits schemes for maternity leave and childcare available. National insurance schemes (social security), however, do also apply to freelancers/self-employed professionals.

Voluntary insurance

Former employees or benefit recipients in the Netherlands who start their own business, can take out several insurances with the Dutch Employee Insurance Agency (UWV, in Dutch). To be able to do so, they need to register within 13 weeks after their compulsory employee insurance scheme through former work or benefit has been cancelled.

Every freelancer/self-employed professional can take out voluntary insurances against a number of business risks with an insurance company. In the future, it may become compulsory to take out insurance against occupational disability. You will find information about insurance schemes regarding disability, provision for old age and liability on the Insurances for self-employed website (Verzekeren voor Zelfstandigen).

For people who have been working independently for more than 1 year, it is also possible to set up a 'bread fund' (Broodfonds, in Dutch) with a group of other self-employed professionals. This is a voluntary scheme where participants (20-50 people) all pay into a fund to be able to support each other in case of illness.

National insurance schemes

National insurance schemes are compulsory for everyone working or living in the Netherlands. Freelancers/self-employed professionals in the Netherlands pay national insurance contributions through their income tax. Additionally, there are several ways to ensure your business's assets in the event of legal liability or any other any other risk you can't afford to cover.

5.3.9. Step 9: Management of human resources

General

The taxation of employees in the Netherlands consists of the levy of personal income tax and social insurance contributions. The employer has a withholding obligation for taxes due over the employee's salary (wage tax) and the social security contributions which become due over the employee's salary.

The Dutch social security contributions consist of the national social insurance contributions and the employee social insurance contributions. The national social insurance contributions are basically due by every Dutch individual tax payer, regardless the nature of the income. The levy of the national social insurance contributions is integrated in the income tax and wage tax levy.

The employee social insurance contributions are only due by employer and employee on account of qualifying employment income. The levy of the employee insurance contributions is separated from the levy of income tax. For employees who are temporarily assigned to the Netherlands an exemption from the Dutch social insurance system may apply by virtue of applicable treaties and/or EU regulations.

Personal income tax

Resident individuals are subject to individual income tax on their worldwide income.

Income earned outside the Netherlands may qualify for an exemption by virtue of applicable tax treaties or the Dutch unilateral rules for the avoidance of double taxation.

Non-residents are only subject to individual income tax on certain types of Dutch source income, including income from employment.

Real estate situated in the Netherlands

Income derived from shareholdings in a Dutch corporation, provided that the interest equals or exceeds 5% of the shares. Special rules apply to certain categories of tax payers like for instance sportsmen or artists.

The centre of vital interest will be decisive for qualifying as a Dutch resident e.g. physical presence of the taxpayer and his family in the Netherlands.

A non-resident taxpayer earning Dutch source income can opt for the status of resident tax payer if this for whatever reason is beneficial. Usually this is done to qualify for personal allowances and deduction of certain expenses which are generally not allowed for non-resident tax payers.

Under most tax treaties a foreign employee who is assigned to the Netherlands by a foreign employer is exempt from Dutch income tax/wage tax if the employee's working days in the Netherlands do not exceed 183 days in a tax year. This rule generally does not apply if the foreign employee has a Dutch employer. Special rules may apply for foreign based employment agencies.

As from 2001 the Dutch individual income taxation is based on three types of income (boxes of income). Each box has its own tax rate:

Box 1: taxable income from work and home (progressive rate, see under Dutch tax rates for individuals - 2017)

Box 2: taxable income from substantial shareholdings (fixed rate of 25%)

Box 3: taxable income from savings and portfolio investments (fixed rate of 30% over fictitious income of 4%)

Each form of income is taxed in one box only (all "emoluments" of employment - for example, salary, bonus, company car and benefits in kind - are subject to income tax in Box 1). There can never be double taxation. If the income in one box is negative, this can in most cases not be offset against positive income in another box. However, it is in principle possible to offset the negative amount against a positive income in the same box in past or future years.

The personal income tax year is the calendar year.

Wage tax and national social insurance contributions

Wage tax or wages withholding tax ('Loonbelasting') is an advance payment for the individual income tax. Wage tax and national social insurance contributions ('volksverzekeringen') are levied jointly on income from employment.

All Dutch employers, including non-resident employers with a permanent establishment in the Netherlands, are obliged to withhold wage tax and national social insurance contributions from salary payments and, in this respect, act as a withholding agent for the Dutch tax authorities.

The rates are progressive and depending on the bracket of income. For the rates we kindly refer to the page Tax rates for individuals - 2018. Wage tax rates are basically equal to individual income tax rates, although through the much broader taxable basis of the income tax the ultimate effective rates may deviate. For many individuals the wage tax is however a final tax.

Depending on the level of income from employment and other criteria, individuals may have the legal obligation to file an income tax return. The filing of a tax return is followed by the issuance of a tax assessment in which the wage tax already paid is offset against the final income tax liability.

Employee social insurance contributions

In addition to the national social insurance contributions that form part of the lowest two income tax rates, social security contributions ('werknemersverzekeringen') on employment

income are payable by employees. The contributions are calculated on gross salaries (with a maximum amount), less pensions premiums withheld and adjusted for some technical differences with the income for tax purposes.

Employees furthermore pay a social insurance contribution (including medical insurance) and an unemployment insurance contribution.

The rates are dependent on your lines of business. For more information please contact us.

Income tax rates

For an overview of the rates for the Dutch personal income tax and the national social insurance contributions we refer to the page Dutch tax rates for individuals.

5.3.10 Step 10: Patents and Brands

The Netherlands Patent Office (Octrooicentrum Nederland) is the official Dutch government body that grants Dutch patents, implements national and international patent regulations in the Netherlands, and promotes patents as a source of information and inspiration. The Netherlands Patent Office is a department of the Netherlands Enterprise Agency (RVO).

The Netherlands Patent Office provides support and guidance to business owners (SME's, start-ups), the services sector, scientists, researchers, teachers and students. You can consult with the Netherlands Patent Office free of charge about any patent-related queries or other ways to protect your intellectual property (IP).

Sources: www.ikgastarten.nl en kvk: <https://ondernemersplein.kvk.nl/>