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Company formation in the Netherlands

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Flag



Coat of arms

Common form	BV (besloten vennootschap) [2]
Registry	Netherlands Chamber of Commerce (KVK) [1]
Minimum capital	€0.01 (no meaningful minimum) [2]
Directors	1 director [2]
Local director	Not required [2]
Corporate tax	19% up to €200,000; 25.8% above [3]
VAT / sales tax	21% [3]
Typical timeline	Typically a few days after the notary has all documents [1]
Tax treaties	about 100 treaties [7]
Currency	Euro (EUR)

In short: To set up a company in the Netherlands, most founders form a BV, registered with the Netherlands Chamber of Commerce (KVK). [1] Minimum capital: €0.01 (no meaningful minimum). Corporate tax: 19% up to €200,000; 25.8% above. Registration: typically a few days after the notary has all documents (as of November 2026).

The **besloten vennootschap** (**BV**) is the Dutch private limited company. Since the 2012 "flex-BV" reform it has no real minimum capital. A BV is created by a **notarial deed** and registered in the Commercial Register of the **Netherlands Chamber of Commerce (KVK)**.

Business structures

Most founders in the Netherlands form a BV, registered with the Netherlands Chamber of Commerce (KVK). [1] Other forms are listed below.

- **BV** – private limited company
- **NV** – public limited company, €45,000 minimum capital
- **Eenmanszaak** – sole proprietorship
- **VOF and CV** – general and limited partnerships

Requirements

Minimum share capital in the Netherlands (2026): €0.01 (no meaningful minimum). Directors required: 1 director. Local resident director: not required. [2]

- A deed of incorporation executed by a Dutch civil-law notary, containing the articles of association.
- At least one shareholder and one director; residency is not required.
- A business address in the Netherlands.
- Registration of ultimate beneficial owners in the UBO register.

Registration process

Typical time to register a company in the Netherlands (2026): typically a few days after the notary has all documents. [1] The usual steps are:

1. Prepare the articles of association with a notary, who also carries out identity checks.
2. Sign the deed of incorporation.
3. The notary registers the BV with the KVK, which issues a KVK number.
4. The tax authority (Belastingdienst) issues tax and VAT numbers.

5. Open a business bank account.

Taxation

The corporate tax rate in the Netherlands in 2026 is 19% up to €200,000; 25.8% above. [3] Standard VAT or sales tax: 21%. [3]

Tax	Rate and notes
Corporate income tax	19% on the first €200,000 of profit; 25.8% on the excess
Participation exemption	Dividends and gains from qualifying subsidiaries are generally exempt
VAT	21% standard rate; 9% reduced rate

Ongoing compliance

Annual compliance in the Netherlands: A BV files annual accounts with the KVK, a corporate income tax return, and periodic VAT returns. [1]

Double tax treaties

The Netherlands has about 100 treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

Domestic withholding tax on payments to non-residents

Dividends	Interest	Royalties
15%	0%	0%

A conditional withholding tax of 25.8% applies to dividends, interest and royalties paid to affiliated companies in low-tax jurisdictions (statutory rate below 9%) or on the EU blacklist, and in abusive cases. Dividends to qualifying EU, EEA and treaty-country companies can be exempt under domestic law.

Treaty rates on payments from the Netherlands

Maximum withholding tax the Netherlands charges on payments to a company resident in each country covered by this wiki. Where several rates are shown (for example 5/15%), the lower rate applies only if conditions are met, usually a minimum shareholding, a holding period or a qualifying recipient such as a bank or pension fund.

Recipient's country	Dividends	Interest	Royalties
Cyprus	0/15%	0%	0%
Estonia	5/15%	0/10%	0/5/10%
Georgia	0/5/15%	0%	0%
Germany	5/15%	0%	0%
Ireland	0/15%	0%	0%
Poland	5/15%	0/5%	0/5%
Singapore	0/15%	0/10%	0%
Switzerland	0/15%	0%	0%
United Arab Emirates	5/10%	0%	0%
United Kingdom	0/10/15%	0%	0%
United States	0/5/15%	0%	0%

Rates from PwC Worldwide Tax Summaries (reviewed 29 May 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules; check the treaty text before relying on a rate.

Frequently asked questions

How long does it take to register a company in the Netherlands?

Typical registration time in the Netherlands: typically a few days after the notary has all documents (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in the Netherlands?

Minimum share capital in the Netherlands: €0.01 (no meaningful minimum) (as of November 2026).

What is the corporate tax rate in the Netherlands in 2026?

The corporate tax rate in the Netherlands in 2026 is 19% up to €200,000; 25.8% above. See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in the Netherlands?

Yes. There is no nationality requirement for shareholders. Local director rule in the Netherlands: not required.

How many tax treaties does the Netherlands have?

The Netherlands has about 100 treaties. It has a treaty with each of the other 11 countries whose treaty rates this wiki tabulates.

What withholding tax applies to dividends paid from the Netherlands?

The Netherlands withholds 15% on dividends under domestic law, often reduced by a tax treaty or the EU Parent-Subsidiary Directive. See the treaty table in the Double tax treaties section.

Is there a minimum capital for a BV?

No meaningful minimum: since 2012 a BV can be founded with a single share worth €0.01.

Do I need a notary to set up a BV?

Yes. A Dutch civil-law notary must execute the deed of incorporation and registers the BV with the KVK.

Official registries and resources

- Netherlands Chamber of Commerce (KVK)
- Business.gov.nl
- Tax and Customs Administration (Belastingdienst)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in the United Kingdom
- Company formation in Germany
- Company formation in Poland
- Company formation in Ireland
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Official Netherlands Chamber of Commerce (KVK) . Government of the Netherlands. Accessed November 2026.
2. Official Business.gov.nl . Government of the Netherlands. Accessed November 2026.
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7. Netherlands: Corporate – Withholding taxes (reviewed 29 May 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.

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