

Blue Clue Tax Solutions

Vinnytsia - Kiev

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Ton Krol: tax advisor for international clients

- Fiscal economics, Erasmus University Rotterdam
- Baker Tilly Berk (91-92), PwC (92-97), Horlings (97-10)
 - International tax partner (99 – 10)
 - Board member of Horlings (06 - 09)
- 2011: Founder of Blue Clue Tax Solutions
- Focus: International services
- Contact details: tkrol@blueclue.nl



Marc Fruyt van Hertog: tax advisor for international clients

- Fiscal law, Leiden University
- Deloitte (96 – 11), C-Corp (11– 13)
 - International tax director (11 – 13)
- 2013: Partner of Blue Clue
- Focus: International services
- Contact details: mhertog@blueclue.nl





Who are we: Blue Clue

- Cool tax practice with high level of expertise
 - Advice, Litigation, Tax compliance, Corporate Services
- Specialization: international clients
 - NLs as hub into Europe
 - Local sales team, customer support
 - Distribution, trade: import/export
 - Holding, finance
 - Mergers & Acquisitions
 - Startup in NLs
 - Expats
 - Tailored solutions for clients
- Solutions for international businesses and HNWI

The Netherlands (as Gateway)



The Netherlands: Gateway to Europe

"INTERNATIONAL BIG BUSINESS' PREFER INVESTING IN THE NETHERLANDS, COMPARED WITH OTHER EUROPEAN COUNTRIES"

because of:

- Pro-business and pro-commerce attitude
- Well educated workforce
- Effective tax rates
- Economical and political stability
- Quality of life

Structuring: what are you going to do?

- Business: trade / logistics / IT services
- Lower withholding tax rates
- Safe haven: investment treaties
- Representation office (no Dutch corporation tax)
- Branch: registration Ukraine company in Netherlands
- Dutch company: BV (Ltd), NV (Corp.), Coop, Stichting (Foundation/STAK)
- Funding / operational cash flow: equity, loan, hybrid
- VAT liability?
- Substance?
- Bank account: know your client / source of funds
- Work/residence permit?

Tax: visa

- Immigration office: IND
- EU citizens: no visa
- Permits:
 - Regular employee
 - Highly skilled migrants
 - Registered HSM sponsors
 - Self employed
 - Business plan to be approved by Netherlands Enterprise Agency (in Dutch: RVO)
 - Added value for the Netherlands \approx economically viable
 - Freelancers: one or more paid assignments
- Startups
 - Innovative product or service
 - Completed step-by-step plan
 - Registered startup facilitator, like: Crosspring

Practical cases

- Back to Back structures: non-related Dutch party
 - Equipment: Import – Modification / Assembly – Export
 - Financing
 - Invoicing
- HNWI: car lease
- Online services B2C / B2B
- Car manufacturer: transfer EU staff to Netherlands
- EMEA Sales and (After sales) Support teams

Contacts details

Schiphol Amsterdam Airport, Le Carré B, 4th Floor
Beechavenue 174
1119PS Schiphol-Rijk
The Netherlands

PO Box 75729
1118ZT Schiphol
The Netherlands

T +31 (0) 20 3080 580
M +31 (0) 65 1868 628
E info@blueclue.nl
www.blueclue.nl