



Stichting Holland Gateway | Schiphol 2010

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Foreword

The following report has been composed for entrepreneurs wishing to set up business in the Netherlands. When setting up a business in the Netherlands, it is prudent to enlist the aid of a consultant. Holland Gateway is the Dutch government's answer to this growing demand for assistance. Holland Gateway is here to provide insight in the procedures for setting up a business in the Netherlands as well as provide information on taxation, employment regulations and any other relevant issues. We aim to satisfy all our clients' demands. As a government funded foundation we offer all our services free of charge.

This report has been composed by consulting the most authoritative sources on the relevant subjects treated. Sources consulted include the Chamber of Commerce, the Dutch Tax and Customs authority and the Immigration and Naturalization Service (IND).

The following topics are treated in this document:

- Registration with the Chamber of Commerce,
- Employment contracts,
- Insurance,
- Subsidies,
- Personnel,
- Taxation regulations,
- Pension schemes and regulations,
- Possibilities for office space,
- Various peripheral subjects of importance.

For the sake of completeness a section on the Dutch Highly Skilled Knowledge Migrant scheme is also included. The benefits of this scheme are for companies employing staff from outside the EU.

Holland Gateway hopes this report provides you with all the necessary information and answers your questions satisfactorily. For any further questions, do not hesitate to contact Holland Gateway's business consultants. Also feel free to drop by our meeting rooms at Schiphol Airport. The Holland Gateway team wishes you a pleasant read.

Visit our website: www.hollandgateway.nl



Holland Gateway
Hub for international business in The Netherlands

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Addendum I. Real Estate Possibilities (Example Schiphol)

Chapter 1. Finding office space

When setting up your business from scratch you will need to find a suitable venue to conduct your affairs from. There are many different factors that can help you define the best possible location and format for your company.

1.1 Important factors

The following list shows some of the most important question that need to be answered:

Format:

- What surface area is required?
- How many employees will use the office?
- How large will individual working spaces be?
- Will there be a reception?
- Will there be a communal area?
- Will the office accommodate frequent visitors?

Location:

- What are the benefits of one location as opposed to another?
- Do you want a good connection to public transport?
- Do you need to be close to your suppliers?
- Will your clients benefit from relative proximity to your office?
- Are there any regional incentives to setting up in a particular region?
- Is proximity to important organizations, trade partners or public transport required?

Price:

- Will you rent or buy office space?
- Does your budget allow for all desired requirements?

1.2 Contact

Once all of these questions have been answered, a checklist can be made by which to judge any possible offers. The search can then start. Holland Gateway recommends Schiphol Real Estate as an ideal starting point. Schiphol's international appeal makes it ideally suited as a base of operations. We will provide you with the contact details of our recommended liaison at Schiphol Real Estate. Upon request we will arrange a meeting with our contact.

■ Chapter 2. Acquire bank account

2.1 Make appointment with bank for opening a bank account

Within approximately 5 days of registry with city hall, you will receive a so-called BSN number (*burger service nummer*). This is basically a Dutch social security number and is required to be able to open a Dutch bank account. Although opening a bank account is a pretty straightforward affair in the Netherlands, there could be issues with language. Only the ABN AMRO offers all its services in English. Nevertheless, they do require you to have a residence permit. Depending on your situation you might therefore have to settle for another bank. ING or Rabobank might be alternatives.

2.2 Deposit minimum capital of EUR 18,000 (B.V.)

Providing you intend to register a BV, when opening the bank account it is advisable (if possible) to deposit the EUR 18,000 capital required for the registry thereof with the Chamber of Commerce.

■ Chapter 3. Decide on Legal form

The most important decision to make initially is to decide upon a legal form for your new branch. The Chamber of Commerce suggests the legal form of the mother company can be maintained and registered with the Dutch Chamber of Commerce. Experience suggests however, that due to discrepancies in corporate laws of different nations, a legal form has to be re-evaluated for the Netherlands.

3.1 BV

Opting for a BV in the Netherlands will mean that the company will be considered a legal person under corporate law. Shares can be issued upon consensus, bound to registered persons and transferred transparently. Dividends can be issued to shareholders. Corporate tax will have to be paid over profits. Company structure will be in the form of a shareholders assembly, responsible for appointing a board of directors, with the option to have a board of trustees oversee the board of directors. Liability is for shares held only (after successful foundation of the BV). Only in case of gross negligence can the board of directors be held responsible. To recap:

- Liability is for shares held only,
- A legal person under corporate law,
- Shares can be issued upon consensus and bound to registered persons,
- Corporate tax will have to be paid over profits,
- Board of directors.

3.2 Requirements for setting up a BV

The first step is to register the BV with the Chamber of Commerce. To meet the requirements for registering a BV with the Chamber of Commerce one must enlist the aid of a notary. The notary will help set up the deeds of incorporation and will investigate other issues such as the name of the company etc. The following documents have to be submitted for application:

- Letter of 'no objection' from the Ministry of Justice,
- Deed of incorporation signed by notary,
- Proof of invested capital (minimum of EUR 18.000),
- Business plan.

■ Chapter 4. Business plan

When setting up a business it will become important to make a business plan giving an in depth view of the business activities the new branch will indulge in. The importance of the business plan is further underlined by the fact that it required for registering a business with the Chamber of Commerce. A sound business plan also facilitates the attraction of business partners.

The choice whether to compose a business plan autonomously or to involve a third party is entirely up to the registrant. Holland Gateway has contacts within McKinsey that can help write a business plan or to provide the necessary advice in the field. Should different parties be desired Holland Gateway will provide you with the necessary contacts.

4.1 Requirements for a business plan

A good business plan is essential for mapping out how your business will look. A good business plan provides answers to the following questions:

- What are you marketing and why?
- To whom?
- What is your plan of attack?
- What will it cost?
- What results will it have to deliver?

■ Chapter 5. Acquire notary (B.V. / N.V.)

The registry of a BV with the Chamber of Commerce can only be done with a deed of incorporation. This has to be signed by a civil law notary.

5.1 Draft and sign the deed of incorporation

First step is to find a notary to help you with the deed of incorporation. We suggest making use of one of our partners: Notaris van Brummelen. You will have the inside track on procedures and rates will be favourable. For contact details see chapter 14.

■ Chapter 6. Register with Chamber of Commerce

Make an appointment with the local Chamber of Commerce. For contact details see chapter 14.

6.1 document checklist

Make sure to have all necessary documents with you. These are:

- Residence Permit,
- Proof of registry with city hall,
- Passport,
- Business plan,
- Declaration of 'no objection' from Ministry of Justice,
- Signed deed of incorporation,
- Proof of bank account,
- Proof of invested capital totalling at least EUR 18,000. (B.V. / N.V.)

■ Chapter 7. Taxation

You should notify the Inland Revenue (*Belastingdienst*) as soon as you know when your company plans to start business. When starting a sole trader, a partnership, a limited partnership or a partnership under common firm, a company can be registered for the Inland Revenue and the trade register at the same time. If you start another legal form (BV), you will still have to notify the Inland Revenue separately. The relevant form; *Opgaaf gegevens startende onderneming* (Statement of information for starting up a business) is available from the Inland Revenue site.

It is to your advantage to provide this information at an early stage: new companies which have made investments in their business often receive money back following their first VAT return (Value Added Tax). This is because a new business often pays more VAT in the beginning than it has actually charged. Start-up businesses are regularly visited by an inspector from the Inland Revenue who checks whether the business administration meets the required standards. You can also make an appointment yourself for an 'introductory visit'.

7.1 Types of taxation

Businesses may have to deal with four kinds of taxes:

- **Value added tax (VAT)**
It is almost always compulsory for businesses to charge clients VAT (*BTW*). VAT amounts to 19% for service and premium goods. A VAT percentage of 6% is charged over base goods
- **Income tax**
If the Inland Revenue considers you an entrepreneur, you can benefit from a number of tax allowances, resulting in paying less income tax. This does not apply to a BV (PLC).
- **Wages and salaries tax**
If you employ staff, you will be liable to pay wage tax.
- **Corporation tax**
If you have a private company with limited liability, you will be liable to pay corporation tax.

7.2 Value added tax

Businesses are nearly always liable to charge value added tax to their clients. The rate is 6% or 19% depending on the type of product or service. The VAT which you receive from your client must be paid to the Inland Revenue. The VAT which you have paid out yourself to your suppliers can be offset against this. Value added tax is paid either monthly or quarterly, depending on the type of business you have and the level of turnover.

Most businesses are required to charge their customers VAT (value added tax). You will be given a VAT registration number by the Inland Revenue. For businesses which have very little VAT to pay, the *Kleine ondernemersregeling* (small business allowance) applies: you will then pay less VAT, or none at all.

If you are certain that you are ready for business, you should request the *Opgaaf gegevens startende ondernemers* form (Data report of starting entrepreneurs) from the Starters' Desk of the Inland Revenue. The Inland Revenue will make a provisional assessment of your business and decide whether to give you a VAT registration number or not.

If the entrepreneur is liable to pay income tax, he can take advantage of a number of tax allowances. If you are an employer, you have to make wage deductions and pay these to the Inland Revenue. Declaration and payment is usually done on a quarterly basis.

7.3 Corporation tax

If you have chosen a private limited company (BV) as the legal form for your business, you will have to pay corporation tax and dividend tax.

❖ Source: http://www.kvk.nl/english/startingabusiness/020_Checklist/taxaffairs/Taxation.asp

7.4 30% Allowance ruling

The following section describes the nature of the 30% ruling. It is important to realize that this ruling only applies to non Dutch nationals working in the Netherlands. The use of the 30% ruling requires expert guidance as the procedure involves communication with the Dutch Tax and Customs Administration (Belastingdienst).

Outline of the 30% Allowance ruling

The 30% allowance ruling is a special tax facility for employees who are hired or seconded **from abroad** and who have specific expertise that is scarcely available on the Dutch labor market. The 30% allowance ruling grants the employee a tax free allowance of 30% of his taxable salary to compensate "extraterritorial costs". These are the additional costs relating to their stay or employment outside their country of origin. Employer and employee must agree in writing in (an annex to) the employment contract that the employee's taxable salary will be reduced to 70% of the agreed salary, and that instead the employee receives a tax free allowance of 30% of his taxable salary.

Condition

The possession of scarce specific expertise is determined on three criteria: education, salary and professional experience. However in case of an international group transfer ("job rotation"), the employee is deemed to qualify for the ruling if he is in middle or higher management, and has worked with the group company for at least 2½ years.

Duration

The 30% allowance ruling is granted for a maximum of 10 years. Prior stay or employment in the Netherlands can result in a reduction of the 10 year period.

Application

The application for the 30% allowance ruling is filed jointly by employer and employee with the Dutch tax authorities. The application should be filed within four months from the start date of the employment to ensure the 30% allowance ruling can be applied fully. If filed after the four-month period, the ruling can only be granted as of the first day of the month following the month in which the application was made.

Deemed non-resident status

Residents of the Netherlands are subject to Dutch taxation on their world wide income from employment and home ownership (Box 1), income from substantial equity interest (Box 2) and income from savings and investments (Box 3). Under the 30% allowance ruling employees can however opt for the deemed non-resident status. If they do so, in the Netherlands, they are only taxable on their world wide income in Box 1. For Box 2 and 3 they are deemed non-resident tax payers.

In practice for most employees this means that they are not subject to taxation in the Netherlands for their balance in bank and savings accounts, and for the value of investments such as stock and bonds.

New employment

When switching jobs, it is possible to transfer the 30% allowance ruling to the new employer. However, no more than three months should have lapsed between the termination of the previous employment and the acceptance of the new job. The ruling can be continued with the new employer without duration loss, if the extension is applied for within 4 months after the first day of work.

Additional

This ruling has certain consequences in terms of pension and social security; employees who take advantage of the 30% rule can only accumulate pension on the remaining part of their salary. If the rule is approved after determining the annual salary ABP (general civil pension fund), in January of each year or the month of starting the job, the annual salary for that year will remain unaffected. Social security will be affected. The Werkloosheidswet or WW (Unemployment Insurance Act) premium which is deducted from the employee's salary may change, which means that a lower payment would be made in case of unemployment and/or inability to work. The tax inspector will inform the P&O department in a decision about whether the company as employer is permitted to apply the 30% rule. You will be informed once the decision has been received.

Chapter 8. Dutch employment contracts & regulations

The law states that the employment contracts which you agree with your employees have to be put in writing. A number of sectors use a *CAO* (Collective Labor Agreement) specific to the sector.

These Collective Labor Agreements state the agreed conditions of employment. An individual employment contract must not contravene the conditions of the CAO. More information on CAO's is available from employers' organizations and the *Arbeidsinspecties* (Dutch Labor Inspectorates).

Employers are not compelled to establish a pension ruling for their employees. Frequently however a pension ruling does make part of an employment contract or CAO.

8.1 Employment contract contents

An employment contract has to contain the following items where relevant:

- Job description,
- Type of employment agreement (permanent, temporary, on-call, zero hours),
- Length of the employment (definite or indefinite period),
- Length of the trial period,
- Working hours,
- Notice period,
- Number of holidays,
- Salary,
- Sickness rules,
- Working conditions,
- Identification requirements,
- Any pension schemes,
- Any competition clauses.

8.2 Notification of staff

As an entrepreneur it is your duty to notify the following authorities about new members of staff:

Tax authorities

Employers must notify the tax authorities of new employees. You have to pass on the deductions made to salaries to the tax authorities. You therefore have to keep a salary administration which can be checked by the tax authorities. Every employee in the Netherlands has a 'sofi' number (short for social-fiscal).

Agencies of the employers' associations

You have to notify the agency of the employers' insurance associations (formerly the industrial insurance boards) of new employees within 14 days after they join the company. These agencies collect the premiums for the WAO (disability benefit) and WW (unemployment benefit). The UWV (WERKbedrijf) is the largest of these agencies.

State healthcare insurance

You must notify the state healthcare insurance if the employee:

- Will be employed for longer than three months and,
- Will earn less than the state healthcare insurance limit (EUR 29,314.20 per year).

The state health care insurance has special documents for employees on short employment contracts or with irregular working hours.

'Arbo' Service

If you employ staff, you have to register with a recognized 'Arbo' service, which is an advisory body on health and safety at work and sick leave questions

8.3 Labor costs

It goes without saying that employing personnel incurs more costs than salary alone. The true costs of employing personnel are generally speaking about 30% higher than the Gross salary. Salary costs are composed of:

Direct salary costs

Salary, holiday allowance, profit payments and provisions. An employee is entitled to at least the minimum salary and holiday allowance of at least 8% of the annual gross salary. In some branches one has to adhere to the conditions outlined in the CAO. The CAO outlines supplementary regulations concerning wages, working hours, pensions and payments during involuntary leave to name a few. The CAO is formulated and composed by a body of employers and employees or their respective umbrella organizations such as worker's unions.

Indirect salary costs

This concerns pension, travel and expense allowances.

Compulsory fees and contributions

When employing personnel you will have to pay salary duties (income tax/ fees for public insurances income dependent contribution in health insurance law and fees for employee insurances.

Supplementary costs and deductions

You can agree to retain certain amounts for example pension, savings ruling, personnel funds, representation and travel expenses, health insurance fees or other insurances an employee wishes to partake in.

Continued payment of salary during illness

In case of illness of your employees you have to continue to pay at least 70% of the last salary. Frequently however, CAO's stipulate a 100% requirement. You can insure yourself against the Financial results of this.

WIA (Work and income provision to labor capacity)

An employee who falls ill for more than 104 weeks, is not automatically entitled to a WIA benefit. With partial disability the employee can only be entitled to disability expenses under certain conditions on the basis of the WGA (Labor resumption of partially disabled). You can be insured against own risks in case of labor disability of personnel.

Calculation of personnel costs

This calculation gives insight into minimal personnel costs. Expenses and compensations that you have agreed upon personally with your employees, have to be added to this.

❖ Source: http://www.kvk.nl/personeel/wel_of_geen_personeel/personeelskosten/

Chapter 9: Highly Skilled Knowledge Migrant scheme

The Highly Skilled Knowledge Migrant scheme is only applicable in case one chooses to employ personnel from outside the EU.

9.1 Highly Skilled Knowledge Migrant scheme

Dutch employers are permitted to hire non-EU nationals without Work Permits if the following requirements are met:

- The employer has enrolled in the IND Highly Skilled Knowledge Migrant scheme,
- The job pays a salary that meets or exceeds the minimum annual gross salary requirements.

These salary requirements are based on the age of the employee. For 2010, the minimum annual salary requirement is €50,183 for employees 30 years of age or older, and €36,801 for employees younger than 30 years of age. For persons who have obtained a diploma in the Netherlands, the minimum annual salary requirement is €26,367. The income criterion does not apply if the employee enters the employment of an educational or research institute as a PhD student, nor does it apply to post-doctorates and university teachers under 30 years of age.

Once a job contract has been signed, the sponsoring employer can request a Residence Permit for the Highly Skilled Knowledge Migrant, assuming there are no other problems with the applicant's individual situation. The regular rules regarding issuance of a Residence Permit still apply, such as having a valid passport, no criminal record, and health insurance.

The Residence Permit of a Highly Skilled Knowledge Migrant is granted for the length of the employment contract, up to a maximum of five years, assuming the migrant's passport is valid for the duration.

9.2 Highly skilled Knowledge Migrants' partners

Partners of Highly Skilled Knowledge Migrants are allowed to work without needing a Work Permit, although they will still need a Residence Permit, which will be granted for a period of one year. The Residence Permit of the children will have the same term as the Residence Permit of the highly skilled migrant. Applicants who don't require an Entry Visa (MVV) to enter the Netherlands (e.g. USA citizens) may not start work as a Highly Skilled Knowledge Migrant until the Residence Permit application is approved. Foreigners who require an Entry Visa (MVV) to enter the Netherlands can start work immediately upon registration with the IND because their eligibility for a Residence Permit was determined during the Entry Visa (MVV) process in their home country.

❖ Source: <http://www.ind.nl/nl/inbedrijf/wonenenwerken/kennismigranten/index.asp>

■ Chapter 10. Insurance

To protect your new business from unforeseen misfortune, it is highly recommendable to examine the possibilities of insuring your risks. It is advisable to get these items resolved at your nearest convenience. The following insurance coverages are some of the most important.

10.1 Insurance of your business assets

Buildings, machinery, furniture and fittings, stock and means of transport are all business assets. Fire, theft and other threats could seriously impair your company's operation. These risks are covered by the following insurance policies:

- Cargo policies,
- Machinery and equipment policies,
- Business premises policies,
- Business interruption and/or machinery breakdown policies,
- Computer policies.

10.2 Liability insurance

If the products or services you supply cause personal injury or material damage, you could be held liable as an entrepreneur. There are two types of policy for this:

- Liability insurance policies for companies,
- Professional liability insurance.

10.3 Goods-in-transit insurance

The insurance covers damage during the transport of goods, whether you transport the goods yourself or use a professional transport company.

10.4 Legal assistance insurance

If you have any legal problems with customers, suppliers and staff, the policy will cover such things as the costs of lawyers, bailiffs and the court.

10.5 Credit insurance

If you deliver goods on account, you run a debtor's risk. This is the risk that your client cannot or will not pay. The credit insurance policy covers this risk.

❖ Source: http://www.kvk.nl/english/startingabusiness/030_Paperwork/insurance/

Chapter 11. Subsidies

Applying for a subsidy takes a lot of time. Finding out which subsidy rulings are suitable to your situation and setting up a good project proposal can take an equally long time. As there are literally many hundreds of different subsidies for a host of different scenarios, the advice of the Chamber of Commerce (Kamer van Koophandel) can be invaluable. To respond to the complexity of examining the possibilities of a subsidy, the Chamber of Commerce organizes information sessions. There are also private organizations that can help you find the right subsidies. See chapter 14 for contact details.

11.1 Points of interest

The Dutch Chamber of Commerce recommends the following points be taken into account:

Submit your request on time

Most subsidy rulings are subjected to stringent running and submission times. To prevent submitting a request too late, it is important to be knowledgeable about the deadlines of the specific rulings.

Contact a consultant

Make an appointment with the consultant for international trade of the chamber of commerce in your region to find out which subsidies and rulings are applicable to your situation.

Also peruse European programs

Next to the Dutch programs and subsidies there are also many diverse possibilities in a European context. For international programs for cooperation (outside the EU) one needs to collect information from the target nation.

Use your creativity

Use your creativity when interpreting the subsidy regulations. One needs to take stock of the company activities that are eligible for subsidies. Make sure to discuss the boundaries of the regulation with the issuer of said subsidy. Frequently not all the possibilities are described in detail.

Follow the rules

When submitting an application for a subsidy, make sure to follow the procedure and the rules pertaining to it. A point of importance can for instance be a correct and complete project description, fully completed request forms and the sending along of all relevant and required documents.

Contact the issuer

Don't make the mistake of 'posting it and sitting back'. Shortly after sending the project proposal or application request, contact the subsidy issuer. Has everything been received and accepted? Try to stay on the case with the entity processing your request. This way you keep an eye on the proceedings and get a better impression of your chances of success.

Work on the execution of your application request

If your request has been honored, it is advisable to spend some time on the execution and reporting thereof. You have to take into account that the subsidy issuer will be requesting a report and financial accountability from the recipient. It is prudent not to procrastinate with this.

❖ Source: http://www.kvk.nl/english/startingabusiness/030_Paperwork/insurance/

■ Chapter 12. Training of personnel

Once the right candidates have been found and all positions are filled, new employees mostly require some sort of introductory training. Training could focus on areas such as intercultural training with the purpose of cultivating and maintaining international business relations. There could also be an initial need for technical (i.e. skills) training depending on the level of experience and capability of the new employees.

12.1 Training scope

The scope of the training program would have to take into account the following factors:

Duration

How long the training will take depends on the needs of the personnel as well as the scope of the subject.

Interval

Will there be recurring training intervals with different levels or will the training be completed in one block.

Employee needs

It is advisable to first make an inventory of the needs of the employees once they have been made fully aware of the scope of their new positions.

Budget

Price ranges for trainings can be diverse; it is a natural step to define a budget early on.

12.2 Contact

We can provide you with contacts and quotes once we know more about the issues listed above.

Chapter 13. Pension

As stated, an employer is not compelled to arrange for a pension scheme for his or her employees. It is however mandatory when your employees will be working in a sector that has a requirement for a pension scheme. In that case you need to register your employees with the so called *bedrijfstakpensioenfond*s. (lit. business sector pension fund). Approximately 75% of employees in the Netherlands are registered with a *bedrijfstakpensioenfond*s.

In the situation where there is no mandatory requirement for a pension scheme the employer and employee can agree on a pension scheme together. This is done during a labor conditions meeting. In that case agreements will be finalized inside the CAO about the pension scheme.

Knowledge of the different sectors is a prerequisite for an efficient treatment of pension related issues. Therefore, enlisting the aid of specialist advice is invaluable. See chapter 14 for contact details.

■ Chapter 14. Contact details

■ Taxation

Belastingkantoer Hoofddorp | Mercuriusplein 37 | 2132 HA Hoofddorp | T: 0800 0543
W: www.belastingdienst.nl

Belastingkantoer Amsterdam | Kingsfordweg 1 | 1043 GN Amsterdam | T: 0800 0543
W: www.belastingdienst.nl

■ Chamber of Commerce

Kamer van Koophandel Hoofddorp | Antareslaan 33 | 2132 JE Hoofddorp | T: 020 531 4000
W: www.kvk.nl

Kamer van Koophandel Amsterdam | De Ruyterkade 5 | 1013 AA Amsterdam | T: 020 531 4000
W: www.kvk.nl

■ Immigration and Naturalization

IND - Hoofddorp Pharos | Mercuriusplein 1 | 2132 HA Hoofddorp | T: 0900 123 4561
W: www.ind.nl

IND - Amsterdam Orly Plaza | Orlyplein 143 – 157 | 1043 DV Amsterdam | T: 0900 123 4561
W: www.ind.nl

■ Notary

Notaris van Brummelen | Westeinde 4 | 2275 AD Voorburg | T: 070 386 3333 | E:
info@notarisvanbrummelen.nl

■ Taxation Advice

Luminous Tax Matters N.V. | Schiphol Boulevard 339 - D Tower 11th Floor | 1118 BJ Schiphol
Our recommended contact: Michel Bilars | T: 020 654 9600 | E: michel.bilars@luminoustax.com
W: www.luminoustax.com

Mazars Paardekooper Hoffman N.V. | Rivium Promenade 200 | 2909 LM Capelle a/d IJssel
Our recommended contact: Ravi Ahluwalia | T: 010 277 1593 | E: ravi.ahluwalia@mazars.nl
W: www.mazars.nl **Also provides:** Employment law advice and HR services.

■ Employment Law

De Vreede Advocaten B.V. | WTC C-07 | Strawinskylaan 743 | 1077 XX Amsterdam
Our recommended contact: Alexandra Nekrasova | E: nekrasova@devreede-law.nl | T: 020 675 7312
W: www.devreede-law.nl

■ Pension Advice

Mercer B.V. | Startbaan 6 | 1185 XR Amstelveen | T: 020 431 3700

W: www.mercer.nl

■ Subsidy Advice

SAB Subsidie Advies Bureau B.V. | 's-Gravenweg 21a | 2901 LA Capelle a/d IJssel

T: 0102427888 | F: 0102427887 | E: info@subsidieadvies.com

- No cure no pay basis,
- 15% commission upon successful allocation of funds.

■ Staffing Agencies

Undutchables | Burgemeester Haspelslaan 21 | 1181 NB Amstelveen

Our recommended contact: Sjoerd Veenstra | T: 020 445 9738 | E: sjoerd.veenstra@undutchables.nl

W: www.undutchables.nl

■ Insurance Solutions Expats

ISEP BV | P.O Box 3368 | 4800 DJ Breda

Our recommended contact: Jack Fanoy | T: 076 587 5888 | E: info@isep.nl

W: www.isep.nl

■ Chapter 15. Map of the Netherlands





■ Addendum I. Real Estate Possibilities (Example Schiphol)

Schiphol Zuid - Freightway Building



(Surface: from 25m² / Rent: from €165,- pm²) (service costs p.y.p.m²: €55)

165 + 55 = 220 (incl VAT: 261)

per year 220 x 25 = €5.500 (incl VAT: €6.545)

Rent per month: €458 (incl VAT: €545)

Schiphol Centrum - WTC Schiphol Airport



(Surface: from 25m² / Rent: from €375 pm²) (service costs p.y.p.m²: €59)

375 + 59 = 434 (incl VAT: 516)

per year 434 x 25 = €10.850 (incl VAT: €12.911)

Rent per month: €904 (incl VAT: €1.075)

Schiphol Oost - Constellation



(Surface: from 50m² / Rent: from €180 pm²) (service costs p.y.p.m²: €48)

180 + 48 = 228 (incl VAT: 271)

per year 228 x 50 = €11.400 (incl VAT: €13.566)

Rent per month: €950 (incl VAT: €1.130)

Schiphol Centrum - Triport



(Surface: from 50m² / Rent: from €260 pm²) (service costs p.y.p.m²: €45)

260 + 45 = 305 (incl VAT: 362)

per year 305 x 50 = €15.250 (incl VAT: €18.147)

Rent per month: €1270 (incl VAT: €1.512)