



Netherlands

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Official Language:	Dutch
Monetary Unit:	Guilder
Stock Exchanges:	Amsterdamse Effectenbeurs (Amsterdam Stock Exchange – ASE)
Regulatory Authority:	Vereniging voor de Effectenhandel (Association of Dutch Stockbrokers)

Forms of Business Enterprise

Naamloze Vennootschap (NV) — public limited company

Besloten Vennootschap (BV) — private limited company

Vennootschap onder firma (VoF) — general partnership

Commanditaire vennootschap (cV) — limited partnership

Branch of foreign corporation

Joint venture

Eenmanszaak — Sole entrepreneur

Disclosure Practices and Requirements

All new companies must register with the trade register (*handelsregister*) of the local Chamber of Commerce; there are 36 located throughout the country. The registration is announced in the official gazette (*Nederlandse Staatscourant*) . Company documents filed with the trade register are available for inspection free of charge, but a charge is levied for copies of documents and postal delivery.

An NV and a BV must file annual accounts with the local trade register of the Chamber of Commerce; they are available to the public.

Audited Statements

All NVs and BVs, except those considered "small," must have annual statutory audits by independent, qualified accountants. Annual reports must be filed five months after the fiscal year end. Insurance companies have six months to prepare annual reports.

The report contains a balance sheet, an income statement, a presentation of the financial statements of the parent and the group, a directors' report and additional information. Cash flow is usually included but not mandatory. NVs and BVs have eight days after a shareholders' annual meeting to publish annual reports.

Publicly traded companies must also publish information on the operating results of the first half of the fiscal year within four months of the period's close.

Consolidated Statements

All group financial data must be disclosed in the financial statements of the parent.

Company Registration and Filing Location

All companies: File registration information and accounts with one of the 38 local chambers of commerce (*Kamer van Koophandel en Fabrieken*).

Access to Filings

The chambers are networked, and each chamber can access the central index to provide details about all registered Dutch companies. Company documents filed at the local *Kamer* are available for free public inspection, and they can also be ordered by telephone for a charge.

Filing Requirements

All companies: Register their address, share capital, date of incorporation, names of directors, and number of employees, as well as annual financial statements.

Medium-sized NV, BV: Abridged accounts but must file a full directors' report. Medium-sized = turnover of under G35m, balance sheet of under G17m and an average workforce of under 250. Two of the above must have been met for two consecutive financial years.

Small NV and BV: Can file abridged accounts only.

VoF and CV: No obligatory filings.

Filing Dates

Annual report: Within eight days of approval at the AGM, within five months of the end of the accounting period.

Interim report: Within four months of the half-year end.

Additional Information

Documents must be filed in Dutch, but many companies choose to provide English and occasionally German or French translations of their annual reports. **NV** and **BV** companies must have both a supervisory board as well as the management board.

A central database providing access to basic details of all registered Dutch companies is maintained by "NV Databank," under the auspices of the *Vereniging van Kamers van Koophandel en Industrie in Nederland* (the association for Chambers of Commerce in the Netherlands).