



Smart decisions. Lasting value.

Crowe Foederer

荷蘭亞洲桌



Jin Chen 陳今
合夥人 Partner

Agenda

1.

Our clients' experience
我們的客戶經驗

2.

Why invest in the Netherlands?
為什麼到荷蘭投資？

3.

Recent client challenges
追進客戶挑戰

4.

Supply chain and value chain optimization
商業和稅務模式優化

5.

Recent projects
最近項目

6.

About us
關於我們

1.

Our clients' experience

我們客戶經驗

Asia China Desk 亞洲業務部客戶經驗



2.

**Why invest in the
Netherlands?**

為什麼到荷蘭投資？

Why invest in Netherlands? 為什麼到荷蘭投資？

新矽谷—荷蘭 **THE NETHERLANDS IS THE NEW SILICON VALLEY**

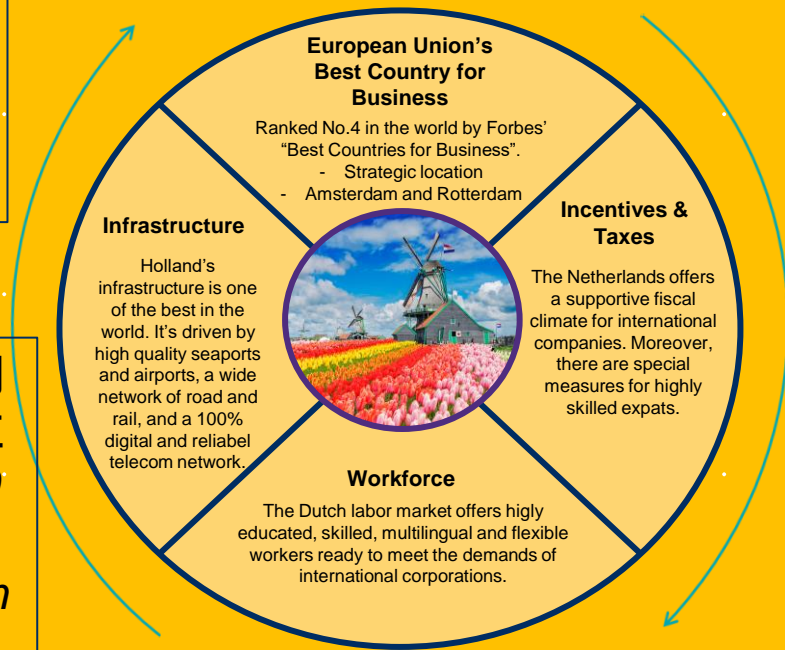
高科技物流體系和喜
迎人才
(Digital)
Infrastructure and
highly skilled people

稅務環境和稅收協定
*Tax environment and
treaty network*

荷蘭在2020年全球創
新指數 (GII) 中排名
TOP 5

*The Netherlands ranks
among the top 5 global
leaders in innovation,
according to the Global
Innovation Index 2020 (GII
2020).*

全球500家最大的公司
中有400家在荷蘭建立
公司。 *400 out of 500
largest companies in
the world are based in
the Netherlands.*



Almost 100 tax treaties in force

荷蘭更將近100多個國家簽了稅收協定

Tax treaties in force

Albania	Argentina	Armenia	Aruba	Australia	Austria	Azerbaijan	Bahrain	Bangladesh
Barbados	Belarus	Belgium	Bosnia and Herzegovina	Brazil	Bulgaria	Canada	China PR	Croatia
Czech Republic	Denmark	Egypt	Estonia	Finland	France	Georgia	Germany	Ghana
Greece	Hong Kong	Hungary	Iceland	India	Indonesia	Ireland	Israel	Italy
Japan	Jordan	Kazakhstan	Korea (Rep.)	Kosovo	Kuwait	Kyrgyzstan	Latvia	Lithuania
Luxembourg	Malawi	Malaysia	Malta	Macedonia	Mexico	Moldova	Mongolia	Montenegro
Morocco	Netherlands Antilles	New Zealand	Nigeria	Norway	Oman	Pakistan	Panama	Philippines
Poland	Portugal	Qatar	Romania	Saudi Arabia	Serbia	Singapore	Slovakia	Slovenia
South Africa	Spain	Sri Lanka	Suriname	Sweden	Switzerland	Taiwan (ROC)	Thailand	Tunisia
Turkey	Uganda	Ukraine	United Arab Emirates	United Kingdom	United States	Venezuela	Vietnam	

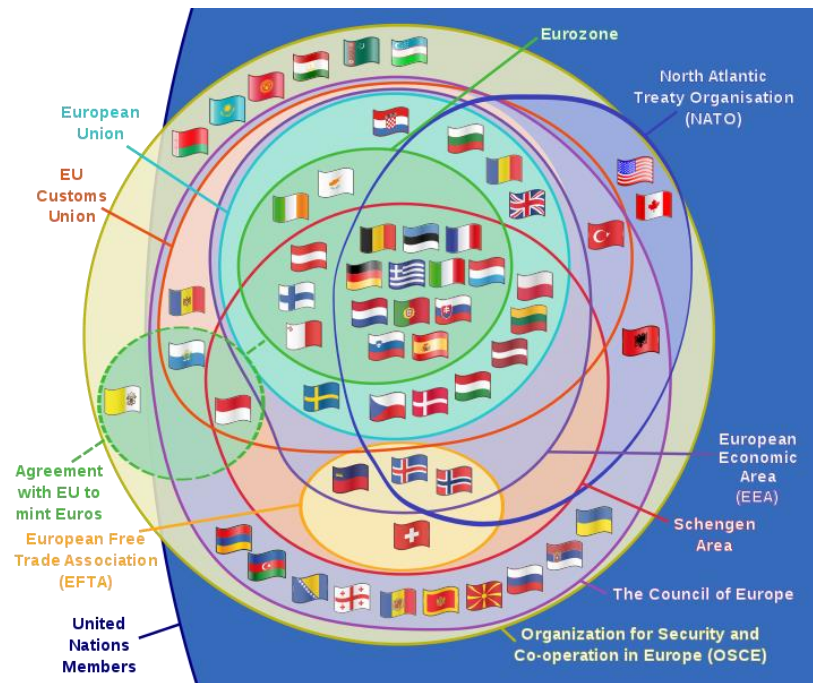
3.

Recent client challenges

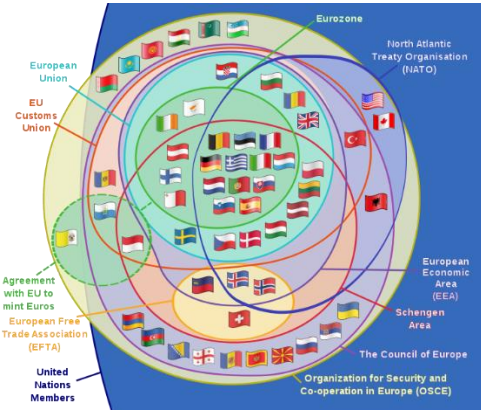
最近客戶挑戰

Europe is complex 歐洲很複雜

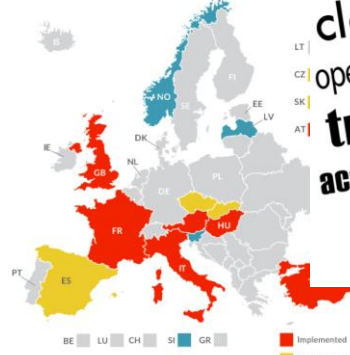
- 歐洲大陸 Europe as continent
 - 44 國家 countries
 - 60+ 語言 languages
 - 80+ 文化 cultures
- 歐洲聯盟 28 countries work together (27 after the Brexit) within the European Union.
- 歐盟有一個海關製度，但每個國家都以其自己的方式來翻譯，每個海關組織都有其自己的工作方式
The EU has one customs regime but each country translates this in its own manner and each customs organization has its own way of working.
- 歐盟有一個海關製度，但每個國家都以其自己的方式來翻譯，每個海關組織都有其自己的工作方式
Each European country has its own fiscal regime. As the Netherlands is a small and open country, its fiscal regime is very attractive.



Corporate challenges in Europe 企業在歐洲的挑戰



Digital Services Taxes in Europe
Announced, Proposed, and Implemented Digital Services Taxes in European OECD Countries, as of March 2020

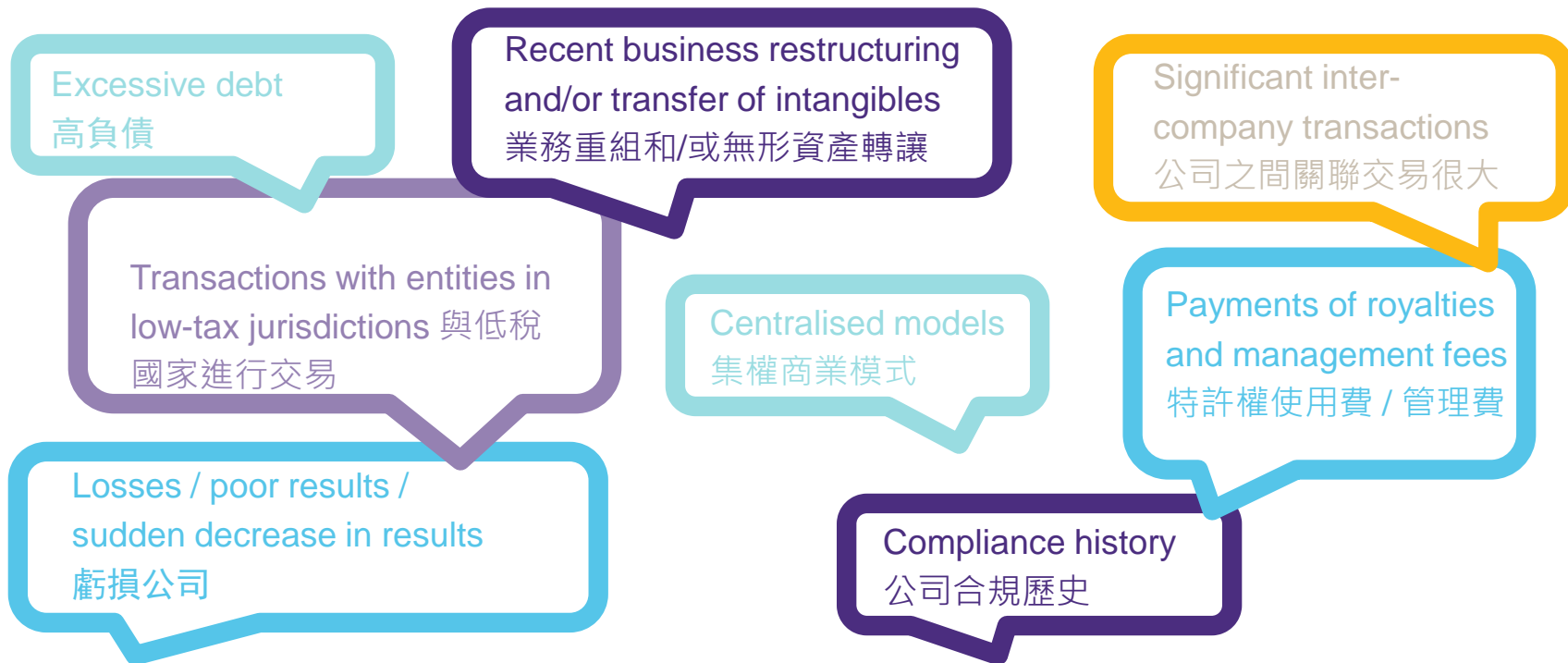


UBO Register in EU 2020

- Has UBO Register which is publicly available
- Announced or proposed for a Digital 1
- Has UBO Register (but with restricted access)
- Doesn't have UBO Register yet



Risk indicators for tax authorities 稅務機關的風險指標



4.

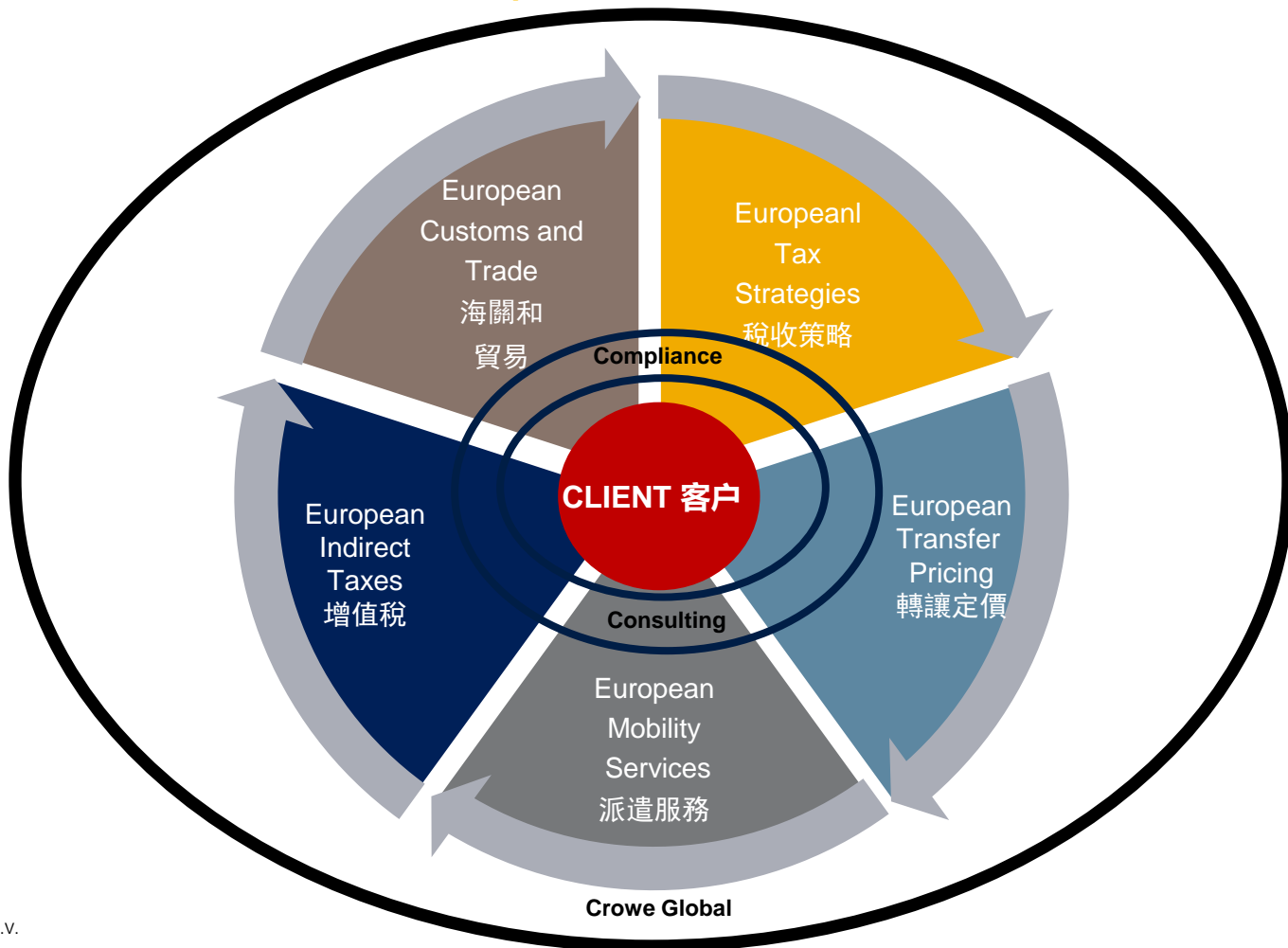
**Value and supply chain
optimization**

商業和稅務模式優化



Indirect Tax & Transfer Pricing





5. Recent projects 最近項目

Recent projects 最近項目

- One-stop-shop solution: establish Dutch entity, advice on tax structure, supply chain optimization and opening Dutch bank account.
- Establish European business and tax model for Chinese company
- Monitor annual tax and accounting risks
- Implementation of transfer pricing model
- Guidance audit process
- Negotiate Dutch ruling for European business model, prepare ruling documentation and maintain contact with Dutch tax authorities
- Support business restructurings / value chain transformations
 - Conversion local entities
 - Liquidation of manufacturing entity
 - Transfer of intellectual property
- Relocation of European HQ from UK to the Netherlands
- Assess European permanent establishment risks for consumer electronics company
- Assess European digital tax risks (DAC7) for consumer electronics company
- Assist extracting financial data from Chinese ERP system for Dutch tax purposes
- Designing tax acquisition structure
- Post M&A integration
- 一站式服務：設立荷蘭/歐洲公司，稅務架構，歐洲商業模式優化，銀行賬戶開戶
- 為亞洲公司建立歐洲業務和稅收模式
- 監控年度稅收和會計風險
- 實施和監控轉讓定價模型
- 指導審核程序
- 談判關於歐洲商業模式的稅收協定，並準備裁定文件並與荷蘭稅務機關保持聯繫
- 併購後整合
- 轉移歐洲中部
- 歐洲常設機構風險分析
- 評估歐洲數字稅收 (DAC7) 風險
- 協助亞洲從ERP系統為荷蘭稅務提取財務數據
- 併購稅收結構
- 客戶私人財富規劃

6.

About us

關於我們

Crowe global

146

Countries

765

Offices

41.097

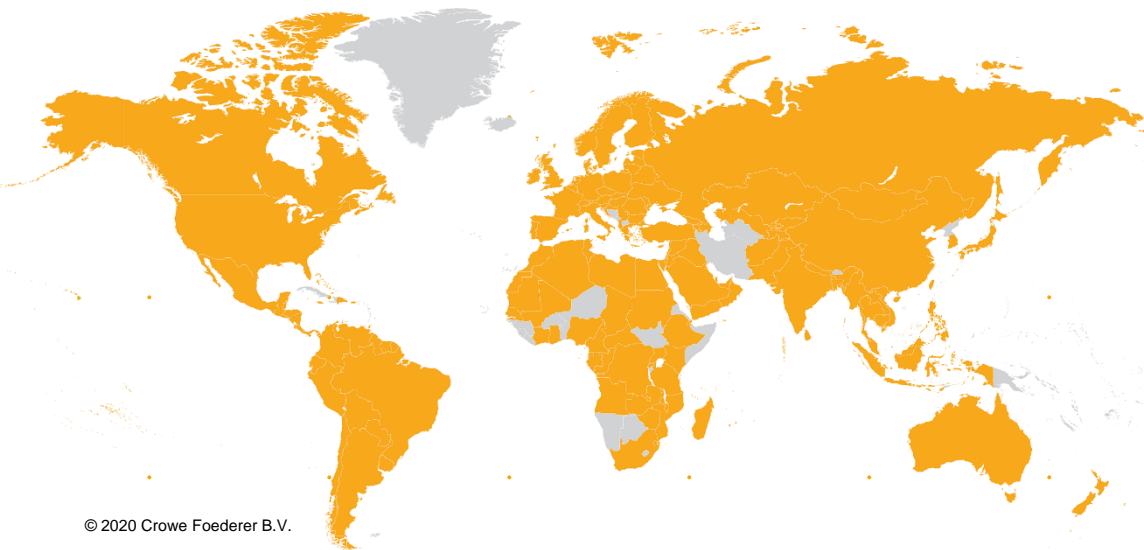
Total people/
employees

4.4b

US\$ global
revenue

8th

Largest global
accounting
network



我們的全球網絡是一家會計和諮詢公司，業務遍及全球146個國家。我們在全球765個辦公室中擁有40,000多名員工。Crowe International是世界十大會計師事務所之一。依靠我們強大的國際網絡和熟練的員工，克勞能夠為包括亞洲客戶在內的跨國公司提供服務

Crowe Netherlands

409

Employees

€ 50.5 m

Annual revenue

7

Dutch offices



15th

Largest Dutch
accounting
firm

Impression of our services 我們的服務

Audit 審計

- 普通審計 - General audit
- 鑑證及調查 - Assurance & investigation
- 信息技術審計 - IT Audit

Consultancy 管理諮詢

- 策略 - Strategic
- 項目管理 辦公室 - Project management/PMO
- 流程優化 - Process optimization
- 營銷 - Marketing

Corporate Finance 企業融資與併購

- 交易服務 - Transaction support
- 資金 - Funding
- 估值 - Valuation
- 盡職調查 - Due diligence
- 破產調研 - Bankruptcy research & WHOA

Financial services 金融服務

- 行政服務 - Administration services
- 財務報表 - Financial statements
- 報告和預測 - Reports & forecasting
- 退稅 - Tax refund
- 諮詢 - Advisory

HR Services/Smart HR Solutions 人員管理

- 支援和諮詢 - Support & Advisory
 - Pension, absenteeism, employee benefits, employment law, remuneration, payroll tax & social security, global mobility
 - HR advice, talent management, payrolling, Interim HR
 - Smart HR portal
- 技術和數據 - Technology & Data
 - HR en Payroll software & consulting
 - HR BI Portals & Dashboarding

Tax 稅務服務

- 股份公司稅 - Corporate tax
- 間接稅 - Indirect tax / customs
- 轉讓定價 - Transfer pricing
- 私人財富 - Private wealth

Technology IT 解決方案

- IT 管理諮詢 - Consultancy ICT management, security
- 信息技術審計 - IT Audit
- 財務軟件實施 - IT Implementation financial software
- 數據分析 - Data analysis
- 管理和支援 · 雲解決 - Management & Support, cloud solutions, on-premise



我們團隊

Our Dutch China Desk 荷蘭亞洲業務部團隊



Jin Chen 陳今
Transfer Pricing
轉讓定價 合伙人



Sietze Sybesma 趙藝
Transfer Pricing
增值稅/海關



Silvia Zhang 張心瑩
International Tax and Transfer Pricing
國際股份公司稅 轉讓定價



William To 杜衛恆
International Tax
國際股份公司稅



Linyu Lu 陸琳玉
Accountancy/Financial Services
會計和金融服務



Elisa Oh 胡瓊文
Global Mobility Specialist
雇主人力資源全球服務



Thank You

感謝

