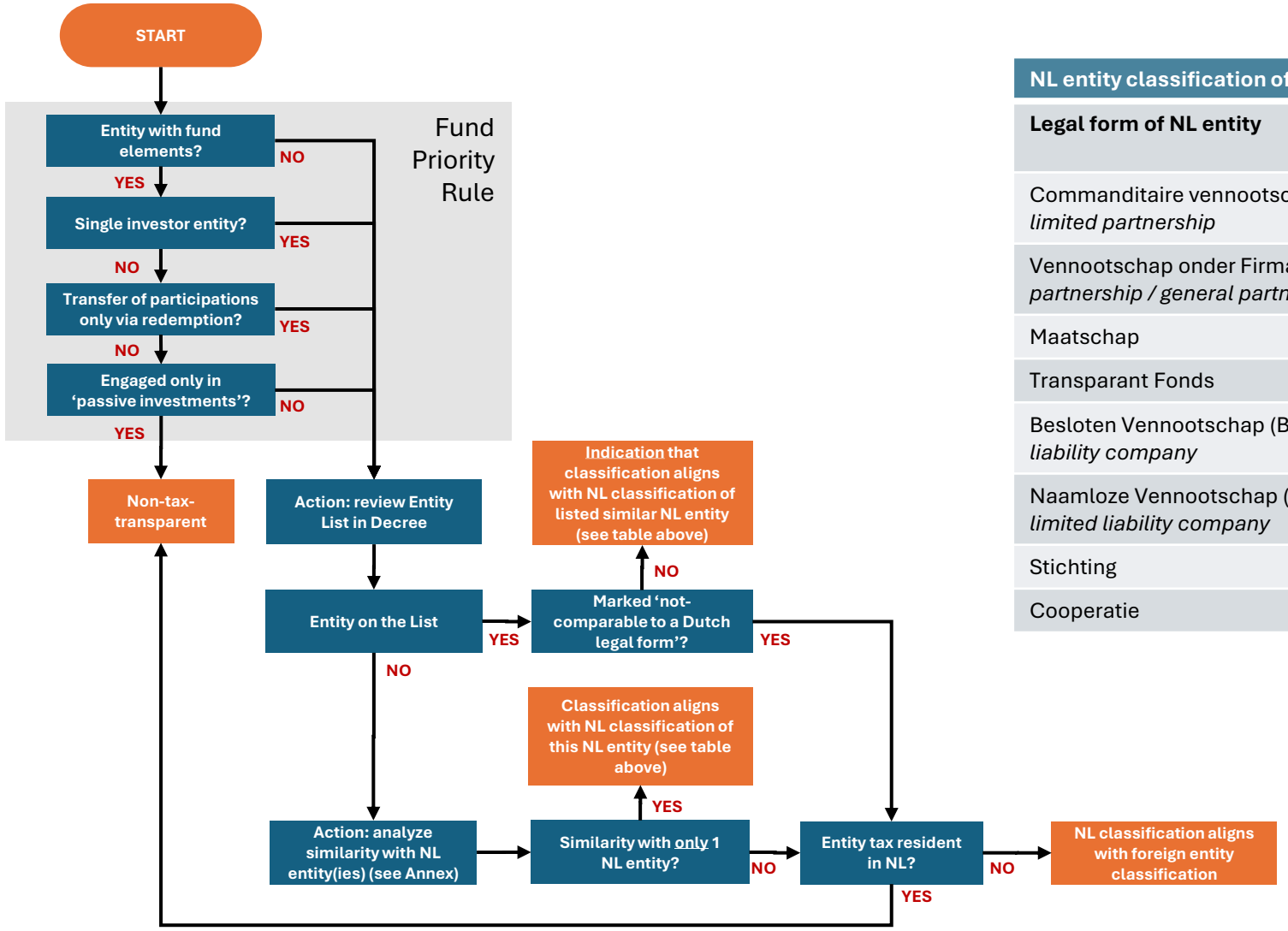
New 2025 Dutch foreign entity classification rules

v2.3. Flowchart based on **draft** rules, which may be subject to change. Few shortcuts for readability purposes.



NL entity classification of NL entities	
Legal form of NL entity	**Entity Classification**
Commanditaire vennootschap (CV) or *limited partnership*	Transparent
Vennootschap onder Firma (VOF) or *partnership / general partnership*	Transparent
Maatschap	Transparent
Transparant Fonds	Transparent
Besloten Vennootschap (BV) or *limited liability company*	Non-transparent
Naamloze Vennootschap (NV) or *public limited liability company*	Non-transparent
Stichting	Non-transparent
Cooperatie	Non-transparent

TAXAND NETHERLANDS

Annex: NL entity similarity characteristics

Commanditaire Vennootschap (Limited Partnership, CV)

Similarity characteristics

- under civil laws and regulations, the limited partnership does not have capital divided into shares
- the limited partnership is entered into for the purpose of carrying on a business or profession, with contributions made by each of the parties (partners) with the intention of gaining a benefit and sharing it with each other
- the limited partnership has at least two partners, including at least one general partner and one limited partner
- representation is made by the managing partner
- the limited partner does not represent the company, but fulfills the role of capital provider
- the partners share in the company's results
- the general partner has unlimited liability to third parties
- the limited partner is only internally liable and does not share in the loss beyond a maximum of his deposited capital, unless certain regulations have been violated
- the limited partnership does not, in principle, have a separate governing body.

Coöperatie or Coöperative-based association (Coop)

Similarity characteristics

- under civil laws and regulations, the cooperative does not have capital divided into shares;
- the cooperative possesses legal personality
- the cooperative is established by a minimum of two members
- the members of the cooperative are not liable for the debts and other obligations of the cooperative other than up to the amount that they have paid into the cooperative as risk capital
- the cooperative distributes profits to its members
- the statutory purpose of the cooperative is to provide for the material needs of its members through contracts concluded with them in the business which it carries on or causes to be carried on for their benefit for that purpose\
- the cooperative has a separate governing body
- the cooperative has bylaws.
- The cooperative-based association is an association that is not incorporated as a cooperative, but it behaves as such. This legal form has the same essential characteristics as the cooperative.

Vereniging

Similarity characteristics

- it is not possible to participate in the assets of the association
- the association possesses legal personality
- the association has members
- members are not liable for the debts and other obligations of the association
- the association cannot make profit distributions to its members
- the association has a separate governing body
- the association has bylaws.

Stichting (foundation)

Similarity characteristics

- it is not possible to participate in the foundation's assets
- the foundation possesses legal personality
- the foundation has no members
- the foundation can make distributions only for the benefit of a charitable or social purpose
- the foundation has a separate governing body
- the foundation has bylaws.

Publiekrechtelijk rechtspersoon (public law entity)

Similarity characteristics

- the legal person possesses legal personality under the law establishing the legal person
- the legal entity is not a legal person under private law
- The legal entity has been granted regulatory power by law or entrusted with part of the governmental task
- the legal entity has no capital divided into shares.

Maatschap / VOF (Partnership / General Partnership)

Similarity characteristics

- the partnership or general partnership, respectively, does not have capital divided into shares under civil laws and regulations
- the partnership, or general partnership, respectively, is entered into for the purpose of carrying on a profession or business, with contribution by each of the parties, partners, with a view to gaining a benefit and sharing it with each other
- the partnership, respectively general partnership, has at least two partners, respectively general partners
- the partners, respectively, share in the results of the partnership, respectively, general partnership
- all partners, respectively partners, are for an equal part unlimited liable against third parties for debts and other obligations of the partnership, respectively general partnership
- the partnership or general partnership, respectively, does not in principle have a separate governing body
- representation shall be made, jointly or otherwise, by the partners, respectively partners.

Commanditaire Vennootschap (Limited Partnership, CV)

Similarity characteristics

- under civil laws and regulations, the limited partnership does not have capital divided into shares
- the limited partnership is entered into for the purpose of carrying on a business or profession, with contributions made by each of the parties (partners) with the intention of gaining a benefit and sharing it with each other
- the limited partnership has at least two partners, including at least one general partner and one limited partner
- representation is made by the managing partner
- the limited partner does not represent the company, but fulfills the role of capital provider
- the partners share in the company's results
- the general partner has unlimited liability to third parties
- the limited partner is only internally liable and does not share in the loss beyond a maximum of his deposited capital, unless certain regulations have been violated
- the limited partnership does not, in principle, have a separate governing body.

Besloten/Naamloze Vennootschap (BV/NV)

Similarity characteristics.

- [draft, still waiting for final wording]