



Lucro
accountancy

Karin van Leersum
certified auditor
owner of Lucro accountancy B.V.

WOMEN'S BUSINESS Initiative

Choose the business structure

- Sole proprietorship (eenmanszaak)
- Limited liability company (B.V.)
- Partnership (vennootschap onder firma)
- Foundation

Decision depends on legal and tax issues!

Lucro
accountancy

WOMEN'S BUSINESS Initiative

How to start?

- Create your business plan
- Choose your business structure
- Register your business
- Set up your business administration
- Know about taxes

Lucro
accountancy

WOMEN'S BUSINESS Initiative

Register your business

Chamber of Commerce /
Kamer van Koophandel

Check documents needed

Check your Business Name

Be prepared! (question forms)

Lucro
accountancy

WOMEN'S BUSINESS Initiative

Create your business plan


- Company description
- Market analysis
- Organization & management
- Service or product
- Marketing & sales
- Financial projections
- YOU!!!

Lucro
accountancy

WOMEN'S BUSINESS Initiative

Filing

Permanent filing




- Registration Chamber of Commerce
- Contracts
- Leasing/rent/obligations
- Loans
- Insurance
- Important correspondence

Lucro
accountancy

WOMEN'S BUSINESS Initiative

Filing

Financial administration



- Invoices received (paid / unpaid)
- Invoices sent (paid / unpaid)
- Bank statements
- Cash transactions

Women's Business Initiative

Business administration

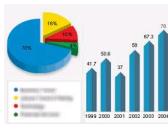
Tips to keep up a good administration:

- Divide business and private administration
- Separate bank account for your business
- Decide if you want to do the bookkeeping yourself or if you choose for outsourcing
- Keep up your administration (weekly)
- Be aware of tax filing

Women's Business Initiative

Filing

Financial statements



- Result analysis
- Management information
- Annual statements

Women's Business Initiative

Tax issues, tips & tricks


VAT

- Rate (0%, 6%, 21%)
- Tax period
- Date of invoices
- 'Kleine ondernemersregeling'

Women's Business Initiative

Filing

Taxes



- VAT
- Employment: Wage tax
- Income tax
- Corporation tax

Women's Business Initiative

Tax issues, tips & tricks

Wage tax

- Monthly tax filing
- Employment administration
- 'Proefplaatsing'
- Wage tax deduction (BBL, 50+, WBSO)

Women's Business Initiative

Tax issues, tips & tricks



Income tax

Tax rates

Income from	to	Tax rate
-	€ 19.645	37%
€ 19.645	€ 33.363	42%
€ 33.363	€ 55.991	42%
€ 55.991	-	52%



Tax issues, tips & tricks



- Car issues and administration of kilometers
- Deductible costs
- Office space
- Investments
- Hours (> 1.225)
- Startersaftrek (3 out of 5 years)



Tax issues, tips & tricks



Income tax

- Every year
- Before 1st of April or later
- Deductions if you run a business:
 - MKB winstvrijstelling 14%
 - Zelfstandigenaftrek € 7.280
 - Startersaftrek € 2.123
 - Investeringsaftrek
 - Middelingsaftrek

> Urencriterium > 1.225 hours!



Questions?



Tax issues, tips & tricks



Corporation tax

Result	Tax rate
Up to € 200.000	20,0%
€ 200.000 and more	25,0%

+ tax on payments to shareholder (dividend) 25%



Thank you for your attention!

Lucro accountancy B.V.
 Laan van Vredenoord 15
 2289 DA RIJSWIJK
 T 070-4157302
 E info@lucro.nl
 W www.lucro.nl

