

# Netherlands Antilles – E-Zone Companies

Our clients know what they want to achieve. We know how to get there. Working with some of the sharpest minds in corporate law and finance, we pull together the right blend of services to suit each client's unique situation. With an international network of experts and a rich history in the financial world, we have the people and knowledge to help you succeed. Partnership, premium quality and personal attention. That's how we've remained a leader in Trust and Corporate Services since 1952.

## Target Groups

Corporate entities looking at (re-) locating their international trade, services or e-commerce activities to a low-tax jurisdiction. Such activities include, but are not limited to, call-centers and data-processing centers providing back-office support and technical assistance (i.e. help-desk activities) to internationally operating businesses.

## Benefits

All Income generated by a qualifying E-Zone company through the sale of goods or services to non Netherlands Antilles residents is:

- ▶ subject to profit tax at the rate of 2%; this rate is guaranteed through 31 December 2025; and
- ▶ exempt from sales tax.

In addition, goods entering the E-Zone and services delivered to an E-Zone company by a company resident in the Netherlands Antilles are:

- ▶ exempt from import duties; and
- ▶ exempt from turnover tax.

## Services

- ▶ Incorporation and management of qualifying corporate entities;
- ▶ Access to office facilities in specifically appointed E-Zones;
- ▶ Access to on-site state-of-the-art telecommunications, IT and hosting facilities;
- ▶ Monitoring of compliance with E-Zone requirements;

## Summary of some of the main requirements

- ▶ The company's administration must be performed exclusively in the E-Zone;
- ▶ The company's employees must perform duties exclusively for it;
- ▶ Only a negligible part of the company's activities may be carried out by persons not employed by a company established in an E-Zone;
- ▶ The company's offices, work-floor and/or warehouses in the E-Zone must be operational on regular workdays from at least 9 a.m. to 12 p.m. and from 2 p.m. to 4:30 p.m.;
- ▶ The E-Zone company must, in principle, display its goods and offer its services in or from the E-Zone.

Our clients come from every corner of the globe. Different countries, different cultures. Just like us. We have more than 1,000 professionals in more than 20 countries worldwide. So we have the local knowledge and sensitivity to see things from your point of view.

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