

# HEALY CONSULTANTS

	Ireland	UK	France	Switzerland	Luxembourg	Denmark	Sweden	Netherlands	Czech
Healy Consultants preference	1	2	3	4	5	6			
<b>Corporate Structure</b>									
Recommended type of business entity?	<a href="#">Private limited company</a>	<a href="#">Private limited company</a>	<a href="#">SARL</a>	<a href="#">GmbH</a>	<a href="#">SARL</a>	<a href="#">ApS</a>	<a href="#">AB</a>	<a href="#">BV</a>	<a href="#">SRO</a>
How long to incorporate?	<a href="#">1 week</a>	<a href="#">1 week</a>	<a href="#">2 weeks</a>	<a href="#">3 weeks</a>	<a href="#">3 weeks</a>	<a href="#">1 week</a>	<a href="#">2 weeks</a>	<a href="#">3 weeks</a>	<a href="#">4 weeks</a>
Physical office space required	No	No	No	No	No	No	No	Yes	Yes
Minimum number of shareholders?	1	1	1	1	1	1	1	1	1
Minimum paid up share capital of this company?	<a href="#">€1</a>	<a href="#">£1</a>	<a href="#">€1</a>	<a href="#">€18.500</a>	<a href="#">€12.500</a>	<a href="#">€7.000</a>	<a href="#">€5.000</a>	<a href="#">€1</a>	<a href="#">€1</a>
Preference shares allowed?	<a href="#">Yes</a>	Yes	Yes	<a href="#">Yes</a>	Yes	<a href="#">Yes</a>	<a href="#">Yes</a>	Yes	Yes
Minimum number of directors?	1	1	1	1	1	1	2	1	1

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Resident director required?	Yes	No	No	Yes	Yes	No	No	No	No
Corporate bank account in country of incorporation required?	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes
Recommended corporate bank account location?	Dublin	London	France	Switzerland	Luxembourg	Denmark	Sweden	Amsterdam	Germany
<b>Corporate tax considerations</b>									
Can the holding company also receive trading income?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Standard corporate income tax on trading income?	13%	20%	33.33%	12-24%	21%	22%	22%	25%	19%
Corporation income tax on dividends received from overseas subsidiaries? (Under PE if applicable)	<a href="#">0% (from EU subsidiaries)</a>	<a href="#">0%</a>	<a href="#">2%</a>	<a href="#">0%</a>	<a href="#">0%</a>	<a href="#">0%</a>	<a href="#">0%</a>	<a href="#">0%</a>	<a href="#">0%</a>
Corporate income tax on interest received from overseas?	<a href="#">25%</a>	<a href="#">20%</a>	<a href="#">33%</a>	<a href="#">18% (effective)</a>	<a href="#">21%</a>	<a href="#">22%</a>	<a href="#">22%</a>	<a href="#">25%</a>	<a href="#">19%</a>
Withholding tax on distributed dividends to overseas owners?	<a href="#">20%</a>	<a href="#">0%</a>	<a href="#">30%</a>	<a href="#">35%</a>	<a href="#">15%</a>	<a href="#">27%</a>	<a href="#">30%</a>	<a href="#">15%</a>	<a href="#">15%</a>

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	Ireland	UK	France	Switzerland	Luxembourg	Denmark	Sweden	Netherlands	Czech
Non black-listed jurisdiction?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Number of double taxation avoidance agreements signed?	72	125	123	80	75	75	80	95	70
Links to list of DTAAS?	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>
Mandatory to file annual financial statements?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mandatory annual audit for company?	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>
Threshold for VAT registration?	€75,000	€100,000	None	€90,000	None	€7,000	None	None	€40,000
IP box regime	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">No</a>	No	<a href="#">Yes</a>	<a href="#">No</a>
CFC rules	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">Yes</a>
Thin Capitalization rules	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">No</a>





	Austria	Belgium	Belarus	Bulgaria	Cyprus	Hungary	Latvia	Lithuania	Malta	Slovakia
Corporate bank account in country of incorporation required?	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Recommended corporate bank account location?	Austria	Brussels	Germany	Bulgaria	London	Hungary	Latvia	Lithuania	Malta	Slovakia
<b>Corporate tax considerations</b>										
Can the holding company also receive trading income?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Standard corporate income tax on trading income?	25%	33%	18%	10%	12.5%	10% / 19%	15%	15%	35%	22%
Corporation income tax on dividends received from overseas subsidiaries? (Under PE if applicable)	<u>0%</u>	<u>2%</u>	<u>12%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>
Corporate income tax on interest received from overseas?	<u>25%</u>	<u>33%</u>	<u>18%</u>	<u>10%</u>	<u>30%</u>	<u>10% / 19%</u>	<u>15%</u>	<u>15%</u>	<u>35%</u>	<u>22%</u>
Withholding tax on distributed dividends to overseas owners?	<u>28%</u>	<u>27%</u>	<u>12%</u>	<u>5%</u>	<u>0%</u>	<u>companies -0% / individuals- 15%</u>	<u>0%</u>	<u>15%</u>	<u>0%</u>	<u>0%</u>

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Non black-listed jurisdiction?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Number of double taxation avoidance agreements signed?	90	90	70	60	58	77	58	53	71	65
Links to list of DTAAS?	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>	<a href="#">link</a>
Mandatory to file annual financial statements?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mandatory annual audit for company?	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>
Threshold for VAT registration?	€ 30,000	<a href="#">€25,000</a>	All amounts	€25,000	€15,600	All amounts	€50,000	€45,000	<a href="#">€14,000</a>	€50,000
IP box regime	<a href="#">No</a>	<a href="#">Yes</a>	No	No	<a href="#">Yes</a>	<a href="#">Yes</a>	No	<a href="#">No</a>	<a href="#">Yes</a>	No
CFC rules	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">No</a>
Thin Capitalization rules	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">Yes</a>	<a href="#">No</a>	<a href="#">Yes</a>





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