personal holding

Would you like to be able to act independently of one another at the corporate level?

Deferral of taxation
Thanks to the participation exemption, profits can be retained within the personal holding company without taxation. You have full control over when these profits are distributed to your private assets. This allows you to plan taxation yourself and, if desired, defer it.

Holding investment assets
A personal holding company makes it possible to hold investment assets at the corporate level. This creates tax optimisation opportunities. For example, securities or real estate can be held without annual taxation on their value, as is the case under box 3 of the personal income tax.

Multiple participations
A personal holding company offers the possibility to participate in various businesses in a simple and structured manner. In addition, a personal holding company provides flexibility when disposing of businesses, for example when there is a desire to exit an investment.

Establishing a future-proof structure now or waiting until later
It is possible to insert a personal holding company into the structure at a later stage, but this is more complex than incorporating it at the time of establishment. It is often preferable and practical to establish a future-proof structure from the start.

Annual compliance: costs versus benefits
Establishing a personal holding company involves additional compliance costs, such as costs for bookkeeping, annual financial statements and a corporate income tax return, approximately € 2,500 per year in total. It is therefore important to weigh the benefits against the additional costs.

Please note: the decision to establish a personal holding company depends on the shareholder's needs, taking the overall situation into account. Multiple personal factors play a role in the final decision.

MORE INFORMATION

Would you like more information? Please contact BDO Enschede.
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