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CORPORATE LAW AND  
PRACTICE OF THE  
NETHERLANDS

LEGAL, WORKS COUNCILS AND  
TAXATION  
Second Edition

*by Steven R. Schuit (Ed.)*

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ALLEN & OVERY LEGAL PRACTICE

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# CORPORATE LAW AND PRACTICE OF THE NETHERLANDS

Legal  
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CORPORATE LAW AND PRACTICE  
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## PREFACE

This book was written to provide business executives, bankers, accountants and lawyers from other jurisdictions with a solid understanding of the intricacies of Netherlands' corporate law. Corporate law is an essential ingredient for most business and financing transactions. The differences for each country are many and can be extremely treacherous. Consequently, this book concentrates on these differences, with special focus on practical business implications. Since there are currently no other similar publications in the English language, this book has also been used increasingly not only by lawyers but by many others, such as academics, students from foreign countries and governmental organisations. For these users we have slightly adjusted the format of this book but without losing sight of its original objective, which is to provide concise and practical information about these areas of Netherlands' law.

Barbara Bier has revised and updated the corporate law chapters, which dated from 1998. She is a valued lecturer at several institutions, including the tough in-house course on corporate law for new Dutch Allen & Overy lawyers (Allen & Overy University). Her long experience as a practising deputy civil law notary and her excellent teaching capabilities formed an ideal background for the revision of these first 12 chapters. The other chapters on Works Councils and Taxation were revised by my partners Leonard Verburg and Jan Ter Wisch respectively.

This book inevitably contains some generalisations and should not be considered a substitute for legal advice in any particular circumstances.

This book states the law as of 1 May 2002.

Steven R. Schuit



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## SELECTED WEBSITES

### **Corporate Governance**

<http://www.ecgn.ulb.ac.be/ecgn/codes.htm>

Peters Report & recommendations

[http://www.ecgi.org/codes/menu\\_europe.htm](http://www.ecgi.org/codes/menu_europe.htm)

All European corporate governance codes and principles

### **Socio-Economic Council (SER)**

[www.ser.nl](http://www.ser.nl)

Tasks; Labor market advices, incl. Explanation of “Dutch Polder Model”

### **Belastingdienst (Dutch Revenue Service)**

[http://www.belastingdienst.nl/2001/buitenland\\_uk/frame.htm](http://www.belastingdienst.nl/2001/buitenland_uk/frame.htm)

Tax and customs info, forms & downloads

### **Dutch Association of Tax Lawyers**

[www.nob.net](http://www.nob.net)

Comments legislative work

### **International Bureau of Fiscal Documentation**

[www.ibfd.nl](http://www.ibfd.nl)

General international tax site

### **Authority Financial Markets (formerly “STE”)**

[www.autoriteit-fm.nl](http://www.autoriteit-fm.nl)

Institutions; Investors; Notifications; Registers

### **De Nederlandse Bank**

[www.dnb.nl](http://www.dnb.nl)

National Bank; supervisions & policies

### **EuroNext (Stock Exchange)**

[www.euronext.com](http://www.euronext.com)

Indices; Market & Listing Rules; Derivatives (incl. contingency plans)

### **European Union**

[http://europa.eu.int/comm/internal\\_market/en/company/company/index.htm](http://europa.eu.int/comm/internal_market/en/company/company/index.htm)

Official Journal, Treaties, Regulations, Case Law, links re. Company Law

SELECTED WEBSITES

**Netherlands Arbitration Institute (NAI)**

*[www.nai-nl.org](http://www.nai-nl.org)*

Arbitration and Minitrage Rules

**T.M.C. Asser Institute**

*<http://www.asser.nl/ica/indexica.htm>*

International Commercial Arbitration

**Utrecht Law School Library**

*[www.library.law.uu.nl](http://www.library.law.uu.nl)*

International Commercial Arbitration General info; references

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