

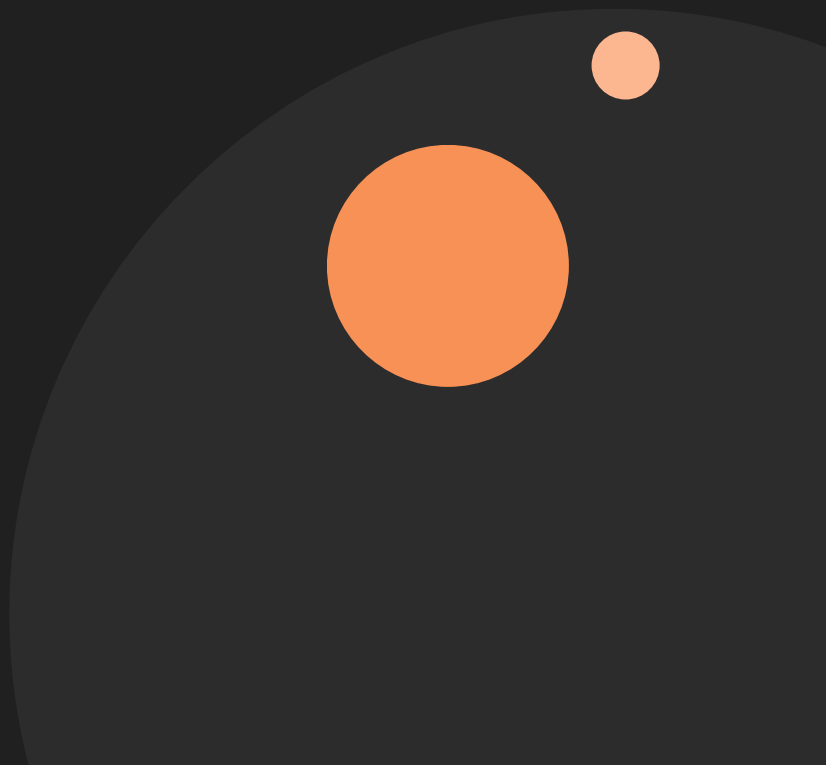


A FIRMNL FIELD GUIDE

Dutch BV, VAT registration, or fiscal representation?

A practical EU market-entry guide, with a real client case study and a decision checklist to find the setup that actually fits your business.

Market entry experts for foreign founders · firm-nl.com



You are selling into Europe from outside the EU

If your European orders are climbing but you have no licensed presence on the ground, you hit the same wall fast. Deliveries are slow because stock ships from outside the EU, partners hesitate because there is no registered entity to contract with, and one question keeps coming back: do you need a Dutch BV, a VAT registration, or a fiscal representative?

This guide answers exactly that. You get a real client story, a tick-box decision aid to self-diagnose, and the precise steps to set up compliantly. No jargon, no filler.

What is inside

- 01 **The Bay Plastics story.** Growing EU demand, no EU base, and how the gap got closed.
- 02 **Which setup do you need?** A tick-box decision aid: BV, VAT, or fiscal representation.
- 03 **The EU market-entry checklist.** Every step, and whether each one applies to you.
- 04 **Mistakes to avoid.** Six common traps, plus the Article 23 cash-flow point.

Demand grew, but the setup could not keep up

Bay Plastics is a manufacturing and industrial-equipment company whose European sales were rising quickly. The problem was structural: no licensed entity in the EU, and orders still shipping in from outside the region. Growth was creating pressure the existing setup could not carry.

CLIENT

Bay Plastics Europe Machinery B.V.

INDUSTRY

Manufacturing / Industrial Equipment

SERVICES PROVIDED

Dutch BV formation, regulatory compliance, 3PL coordination, market-entry consulting

TIMEFRAME

A short operational window

The three problems holding them back

1**Could not meet EU demand**

Customer demand kept surging, but without a local base the company struggled to keep up, risking lost sales and unhappy customers.

2**No licensed EU presence**

With no officially registered entity in Europe, they faced legal limits and found it hard to build trust with partners or operate fully in the market.

3**Slow offshore logistics**

Shipping from non-EU locations meant significant delivery delays, hurting the customer experience and pushing operational costs up.

THE GOAL

Set up a licensed EU entity, become fully compliant with local regulations, and shorten delivery times to match what European customers expected.

A licensed EU base, and deliveries that kept up

Referred by their logistics partner, Bay Plastics brought the problem to FirmNL. From there, FirmNL coordinated the full setup: a Dutch BV, the licensing to operate compliantly, and an introduction to a trusted local fulfilment partner.

1

Licensed EU entity setup

Guided through forming a Dutch BV, giving them a legal base to operate in the EU and a reliable platform to scale from.

2

Regulatory compliance

Full compliance with local rules removed the barriers to market access and let the business operate without bureaucratic delays.

3

Local logistics

A connection to trusted 3PL partners in the Netherlands cut delivery times and improved order fulfilment across the region.

The result



Delivery times cut dramatically



Full EU regulatory compliance



Dutch entity formed and licensed

"

Our European sales increased and we noticed we could not meet demand in our prior situation, so our logistics partner recommended we contact Brian from FirmNL. We made an in-person visit to the 3PL and Brian's HQ. He and Diego consulted, and then set up a Dutch entity and got fully licensed and compliant with EU regulations. Since then, we've been compliant and meeting our EU supply and demand. The collaboration cut delivery times dramatically.

Jason Forgash, Managing Director at Bay Plastics Europe Machinery B.V.

Could this be your situation?

Tick what applies to you today.

- | | |
|--|---|
| ☐ EU orders are increasing | ☐ Goods still ship from outside the EU |
| ☐ Customers want faster delivery | ☐ Import VAT is tying up your cash |
| ☐ Unsure whether you need a BV, VAT number or fiscal representative | |

If two or more apply, your current setup may be limiting growth. The next page helps you pinpoint the fix.

Which setup do you actually need?

Not every seller needs a Dutch BV on day one. Tick everything that applies, then read your result below.

Signals you need an entity

A Dutch BV, as Bay Plastics set up

- ☐ Partners or customers want to contract with a registered EU company
- ☐ You are holding stock in the EU and fulfilling locally
- ☐ You plan to hire, sign leases, or build a real local presence
- ☐ You want to import goods and handle import VAT properly
- ☐ You are scaling and need a stable base to grow from

Signals a VAT setup may do

VAT registration or fiscal representation

- ☐ You only need to be VAT-registered to sell or import
- ☐ You are testing the market before committing to a base
- ☐ You have no plans yet to hire or hold local stock
- ☐ Your customers do not require a local legal entity
- ☐ A fiscal representative can cover your obligations

READ YOUR RESULT

- 3+ left** A Dutch BV may be worth exploring.
- 3+ right** VAT registration or fiscal representation may be enough.
- A mix** Your case needs a proper structure check before you commit.

Get your EU setup checked

Not a clear result? Book a free 20-minute structure check and we will tell you which path fits.

[Book a structure check →](#)

A starting point, not tax or legal advice. The right answer depends on your goods, your volumes, and your plans.

Your EU market-entry checklist

The path from "we sell into Europe" to "we operate compliantly in Europe." Tick as you go, and use the right column to see what applies to you.

STEP	DO I NEED THIS?
☐ 1. Confirm the right structure Decide between a Dutch BV, a VAT registration, or fiscal representation.	Always start here
☐ 2. Incorporate your Dutch BV Notarial deed, registration with the KVK, and filing your UBO details.	Depends on your structure
☐ 3. Get your VAT and EORI numbers Your BTW number to trade, and an EORI number to clear goods through customs.	VAT: usually if trading. EORI: if importing or exporting
☐ 4. Apply for the Article 23 import VAT licence Defer import VAT instead of paying it at the border, so cash is not tied up.	If importing into the Netherlands
☐ 5. Register for OSS One-Stop-Shop reporting simplifies VAT on consumer sales across the EU.	If B2C cross-border sales
☐ 6. Line up warehousing and fulfilment A local 3PL and transport so stock sits in the EU and reaches customers fast.	If holding stock in the EU
☐ 7. Set up bookkeeping and deadlines VAT returns, corporate income tax, and annual accounts each have filing dates.	Always, once you have an entity
☐ 8. Plan payroll Local employment brings its own payroll and compliance obligations.	If hiring in the EU

Mistakes to avoid, and one cash-flow win

CASH-FLOW TIP · ARTICLE 23

Importing goods into the Netherlands?

Say you import around €500,000 of goods a year. Paying import VAT upfront at the border can tie up serious working capital while you wait to reclaim it. An Article 23 permit may let eligible businesses account for that VAT through the VAT return instead, so the cash stays in your business.

Ask us whether Article 23 could apply to your setup.



Treating a mailbox as a presence

A registered address alone is not real substance. Regulators and partners look for genuine operations.



Paying import VAT at the border

Without Article 23 you pay VAT upfront on every import and wait to reclaim it, tying up working capital.



Choosing the wrong structure

A full BV when a VAT registration would do, or the reverse, costs money and time either way.



Forgetting the UBO filing

Ultimate beneficial owner registration is mandatory and easy to overlook in the rush to launch.



Underestimating bank-account timelines

Opening a business account as a non-resident founder can take longer than expected, as some local banks are slow with non-residents. We help with introductions to ones that are not, so you are not left waiting.



Missing Dutch filing deadlines

VAT, corporate tax, and annual accounts all have hard dates. Late filings mean penalties.

YOUR NEXT STEP

Not sure which path is yours?

Bay Plastics started with one conversation after a referral. You can start the same way. In 20 minutes we will map the setup that fits your goods, your markets, and where you want to be in a year.

- ✓ A clear read on whether you need a BV, VAT registration, or fiscal representation
- ✓ The exact steps that apply to your goods and your markets
- ✓ An honest view of timelines and what to prepare
- ✓ No hard sell. Just a plan you can act on

Before the call, have these two answers ready:

Which best describes you?

Already selling into the EU · Entering within 3 months · Within 6 to 12 months · Just researching

What do you need help with?

Dutch BV · VAT / EORI · Article 23 · Fiscal representation · Payroll · Not sure

Get your EU setup checked

20-minute free structure check, no obligation.

Book a call →



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