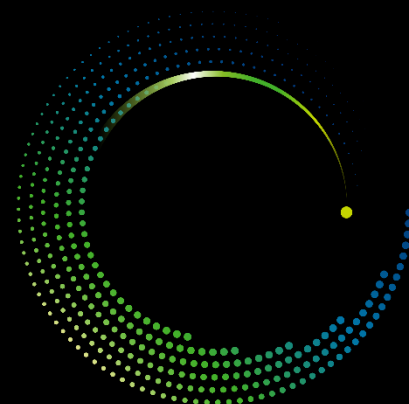


## International Tax Netherlands Highlights 2025

Updated February 2025



### Recent developments

For the latest tax developments relating to the Netherlands, see [Deloitte tax@hand](#).

### Investment basics

**Currency:** Euro (EUR)

**Foreign exchange control:** There are no foreign exchange controls.

**Accounting principles/financial statements:** IAS, IFRS, and Dutch GAAP apply. Financial statements must be filed annually.

**Principal business entities:** These are the public company (*naamloze vennootschap* or NV), private limited liability company (*besloten vennootschap* or BV), partnership (including *commanditaire vennootschap* or CV and *vennootschap onder firma* or VOF), cooperative, and branch of a foreign company.

### Corporate taxation

#### Rates

<b>Corporate income tax rate</b>	19% on the first EUR 200,000 of taxable profits; 25.8% on taxable profits exceeding EUR 200,000
<b>Branch tax rate</b>	Corporate income tax rate
<b>Capital gains tax rate</b>	Corporate income tax rate

**Residence:** Companies that have their management in the Netherlands and, in principle, all companies incorporated according to Dutch civil law, are regarded as resident.

**Basis:** Residents are liable to tax on their worldwide income; nonresidents are taxed only on Dutch-source income. Branches are treated in the same way as subsidiaries.

**Taxable income:** Corporate income tax is due on all profits derived from conducting a business, including trading income, passive income, and capital gains. In principle, all costs relating to the business are deductible.

## Rate

### General

The corporate income tax rates are 19% on the first EUR 200,000 of taxable profits and 25.8% on taxable profits exceeding EUR 200,000.

### Surtax

There is no surtax.

### Alternative minimum tax

There is no alternative minimum tax.

### Global minimum tax (Pillar Two)

The Netherlands has transposed into its domestic legislation the EU “Pillar Two” directive that is designed to ensure a global minimum level of taxation of 15% for multinational enterprise groups and large-scale domestic groups within the EU with annual consolidated revenue of at least EUR 750 million. The IIR (income inclusion rule) applies for accounting periods beginning on or after 31 December 2023 and the UTPR (sometimes referred to as the undertaxed profit(s) rule or the undertaxed payments rule) applies for accounting periods beginning on or after 31 December 2024. The Netherlands has also adopted a qualified domestic top-up tax (sometimes referred to as a QDMTT), applicable for accounting periods beginning on or after 31 December 2023.

**Taxation of dividends:** Dividends received by a resident company are exempt if the participation exemption applies (see “Participation exemption,” below). If the participation exemption does not apply, either because the holding requirement is not met, or because one of the three tests is not met and the subsidiary has not been subject to any form of corporate income tax, any profit derived from the shares is taxed at the regular corporate income tax rate(s) without a credit. If the participation exemption does not apply because one of the three tests is not met, but the subsidiary has been subject to some corporate income tax, a tax credit is granted. The maximum credit is 5%, but for EU subsidiaries a credit is granted for the actual underlying corporate income tax up to the Dutch corporate income tax imposed on the dividends.

A resident company that receives a portfolio dividend that is subject to Dutch dividend withholding tax may credit the withholding tax against the corporate income tax otherwise payable on the dividend. Any excess withholding tax may be carried forward indefinitely.

**Capital gains:** Capital gains derived from the sale of a participation are exempt if the participation exemption applies (see “Participation exemption,” below). Other capital gains are taxed at the regular corporate income tax rate(s). Gains arising on a merger or demerger may be exempt if certain requirements are met.

**Losses:** Losses may be carried back for one year. Losses incurred in fiscal years beginning on or after 1 January 2022, or incurred in fiscal years beginning on or after 1 January 2013 and not offset as of 1 January 2022, may be carried forward indefinitely, provided that the loss has been formally determined by the tax inspector. If taxable profits do not exceed EUR 1 million, brought forward prior year losses may be offset up to a maximum of the amount of the taxable profit. If taxable profits exceed EUR 1 million, only 50% of the profits in excess of EUR 1 million may be offset by brought forward losses.

**Foreign tax relief:** Foreign taxes may be credited under tax treaties. If there is no tax treaty, unilateral relief may be granted if the income comes from specified developing countries.

**Participation exemption:** The participation exemption applies to dividends and capital gains derived from shareholdings of at least 5%, provided (i) the subsidiary is not held as a mere portfolio investment; (ii) the subsidiary is subject to a reasonable effective tax rate based on Dutch tax principles (“subject to tax test”); or (iii) less than 50% of the assets of the subsidiary consist of “passive” assets, based on the fair market value of the assets (“asset test”). If the participation exemption is not applicable, a credit for the underlying tax may be obtained (subject to limitations).

Group financing and licensing activities generally are deemed to be portfolio investment activities, i.e., participations predominantly engaged in these activities must meet test (ii) or (iii) for the participation exemption to apply.

Even if the participation exemption applies, dividends and interest received on an equity instrument are taxable if the payment is tax deductible in the jurisdiction of the payer.

In certain cases, a liquidation loss on participations can be taken into account, regardless of the participation exemption. However, the scope of application of the liquidation loss scheme is limited.

**Holding company regime:** See “Participation exemption,” above.

**Incentives:** Various investment deductions and reliefs are available.

Under the “innovation box” regime, income derived from self-developed intellectual property (research and development (R&D)) is effectively taxed at a rate of 9%. The OECD modified nexus approach applies, with the result that R&D expenses incurred by an affiliated entity are disregarded and more stringent conditions are imposed on the type of R&D activities that qualify for the innovation box.

A special tonnage tax regime applies to shipping companies.

A 0% tax rate or an exemption is provided for qualifying investment funds.

**Other:** As from 1 January 2025, the corporate tax liability for limited partnerships with shareholdings that are freely transferable (an “open” CV) has been abolished. During 2024, a transitional law applied, meaning these partnerships had the opportunity to adjust their corporate structure before the law entered into force. In addition, as from 1 January 2025, the Dutch qualification policy for foreign legal forms has become law. The main rule is that a foreign legal form similar to a Dutch legal form follows the tax qualification assigned to the similar Dutch legal form. In addition, two other qualification methods have been introduced where the foreign legal form is not deemed comparable to a Dutch legal form.

## Compliance for corporations

**Tax year:** The tax year generally corresponds to the calendar year, although a different year may be used if provided in the company’s articles of association. The tax year usually is 12 months, but shorter or longer periods are permitted in the year of incorporation.

**Consolidated returns:** The parent company of a fiscal unity must file a consolidated tax return. If certain conditions are satisfied, a parent company may form a fiscal unity with one or more of its subsidiaries, under which the losses of one company may be offset against the profits of another company and fixed assets of one company may be transferred to another company without corporate income tax consequences. To qualify for fiscal unity status, the parent company must have at least 95% economic and legal ownership of the shares of the subsidiary, and the parent company and the

subsidiaries must have the same financial year. In certain cases, a Dutch permanent establishment of a foreign company may be included in a fiscal unity.

A fiscal unity may be formed via a company based in another EU member state, and it is possible in certain cases to form a fiscal unity with an EU/European Economic Area (EEA) resident parent company.

Remedial legislation applies as a result of the decision of the Court of Justice of the European Union (CJEU) in two cases relating to the Dutch fiscal unity regime. The CJEU ruled that the Netherlands may not favor domestic situations by allowing a benefit that is not open to cross-border groups. As a consequence, some corporate income tax and dividend withholding tax rules must be applied as if no fiscal unity existed.

**Filing and payment:** A provisional assessment, generally based on information from the previous two years, usually is issued in the first month of the taxpayer's financial year. The tax assessed is payable in monthly installments for the remaining months of the year.

Corporate income tax returns generally must be filed annually, within five months of the end of the fiscal year, although an extension is possible. Businesses are expected to file all returns electronically. The tax return must be accompanied by all information required to determine taxable profits, including the balance sheet and profit and loss statement, and any other information requested by the tax inspector. If a company fails to comply with these obligations or does not file a proper tax return, the inspector may issue an estimated assessment.

**Penalties:** Administrative penalties may be imposed for late filing or failure to file a return or for the late payment or nonpayment of tax. Criminal penalties may be imposed if the tax authorities can prove fraud or gross negligence.

**Rulings:** A taxpayer may request an advance ruling from the tax authorities on topics such as the application of the participation exemption to holding companies in cross-border structures, the use of hybrid entities, the existence of a Dutch permanent establishment, or the classification of activities (e.g., group services or shareholder activities). Advance pricing agreements (APAs) are available.

## Individual taxation

Rates		
Individual income tax rate	Taxable income (box 1) (EUR)	Rate
	Up to 38,441	35.82%
	38,442 – 76,817	37.48%
	Over 76,817	49.5%
Capital gains tax rate	Varies depending on type of capital gain	

**Residence:** Residence is based on factors such as employment and family circumstances.

**Basis:** Residents are taxed on their worldwide income. Nonresidents are taxed only on Dutch-source income. In certain cases, nonresidents with Dutch-source income are treated in limited ways as residents for tax purposes, in which case they are taxed on foreign-source income but are entitled to some credits.

**Taxable income:** Income is categorized and taxed under one of three "boxes." Box 1 is income from a business, employment, and housing. Box 2 is income from substantial interests (5% or more). Box 3 is income from savings and investments.

**Rates:** A three-bracket system applies to box 1 income. The first bracket has a base rate of 35.82% for amounts up to EUR 38,441. The second bracket has a rate of 37.48% for amounts between EUR 38,442 and EUR 76,817. The third bracket has

a tax rate of 49.5% on the excess. For entrepreneurs, there is a 12.70% base deduction. Box 2 income is taxed at a rate of 24.5% for amounts up to EUR 67,000, and a rate of 31% on the excess.

In regard to box 3 income, a taxpayer's assets are divided into three categories: bank and savings deposits, other assets, and debts. A separate flat rate of return applies to each asset category (the returns for bank deposits and debts are based on current averages and are not determined until after the end of the year), which is then taxed at a rate of 36%. The tax-free amount of assets in box 3 is EUR 57,684. If the actual return of the total box 3 assets is lower than the return based on the flat rate of return, taxpayers may provide proof that the actual return is lower, and the tax will be applied on the actual return.

**Capital gains:** In general, capital gains are taxed as box 1 income. However, if capital gains are related to substantial interests, the gains are taxed as box 2 income, and if related to savings and investments, the gains are taxed as box 3 income (see "Rates," above). Gains from the sale of a residence or certain other assets are not subject to tax.

**Deductions and allowances:** All expenses incurred that are necessary to obtain taxable income in box 1 generally are deductible, except expenses related to employment. Certain expenses of a mixed nature are not deductible or are deductible subject to limits. The maximum rate against which certain expenses in box 1 (e.g., mortgage interest) can be deducted is 37.48%. Expenses that are necessary to obtain taxable income in box 2 generally also are deductible. In relation to box 3, liabilities in excess of EUR 3,800 are deductible from the taxable base.

**Foreign tax relief:** Foreign taxes may be credited under tax treaties. If there is no tax treaty, unilateral relief may be granted if the income is from specific developing countries. The foreign tax credit applies separately to each box of income.

## Compliance for individuals

**Tax year:** The tax year is the calendar year.

**Filing status:** Married couples must file a joint assessment unless a divorce petition has been filed. Unmarried couples must file a joint assessment if certain conditions are satisfied.

**Filing and payment:** Individual taxpayers must file a tax return for the relevant tax year. In principle, the tax return must be filed before 1 May of the following calendar year, although the deadline may be extended in certain circumstances. Payment generally must be made within six weeks after the tax authorities assess the amount payable.

**Penalties:** Administrative penalties may be imposed for late filing or failure to file a tax return, or the late payment or nonpayment of tax. Criminal penalties are imposed if the tax authorities can prove fraud or gross negligence.

**Rulings:** A taxpayer may request an advance ruling from the tax authorities on a specific matter or transaction.

## Withholding tax

Type of payment	Residents		Nonresidents	
	Company	Individual	Company	Individual
Dividends	0%/15%	15%	0%/15%/25.8%	15%
Interest	0%	0%	0%/25.8%	0%
Royalties	0%	0%	0%/25.8%	0%

**Dividends:** A 15% withholding tax generally is imposed on dividends paid to resident and nonresident shareholders, unless the rate is reduced under an applicable tax treaty or the participation qualifies for an exemption under the EU parent-subsidiary directive or domestic law.

Dividends paid to resident companies are exempt from withholding tax if the participation exemption applies or if a fiscal unity for corporate income tax purposes exists between the dividend payer and the recipient.

Domestic rules implementing the EU parent-subsidiary directive provide for an exemption from withholding tax on dividends paid to EU/EEA resident companies under the same conditions as for dividends paid to Dutch resident companies. The exemption from withholding tax also applies to dividends paid to a company resident in a non-EU/EEA jurisdiction that has concluded a tax treaty with the Netherlands that contains “qualifying provisions” relating to dividend withholding tax.

Tax withheld on dividends paid to nonresident individuals and companies may be refunded, provided the recipient is a resident of another EU/EEA member state and is the beneficial owner of the dividends. The refund is equal to the amount of tax withheld that exceeds the income tax that would have been due had the recipient been a Dutch resident. A similar refund also is available, in certain cases, to a resident of a non-EU/EEA jurisdiction that exchanges information with the Netherlands.

A conditional withholding tax on dividend payments to related entities in low-tax jurisdictions applies at a rate that is the same as the highest corporate income tax rate in the year in which the dividend is paid (25.8% for 2025). This conditional withholding tax is imposed alongside the dividend withholding tax (although an anti-cumulation provision applies). It also applies in cases of abuse.

The dividend withholding tax legislation contains various anti-abuse rules.

Dutch holding cooperatives are required to withhold tax from dividends in certain cases.

**Interest:** The Netherlands generally does not impose withholding tax on interest. Interest on a hybrid loan can qualify as a dividend for tax purposes, in which case the rules for dividends apply. A conditional withholding tax on interest paid to related entities in low-tax jurisdictions applies at a rate that is the same as the highest corporate income tax rate in the year in which the interest is paid (25.8% for 2025). The conditional withholding tax also applies in cases of abuse.

**Royalties:** The Netherlands generally does not impose withholding tax on royalties. A conditional withholding tax on royalties paid to related entities in low-tax jurisdictions applies at a rate that is the same as the highest corporate income tax rate in the year in which the royalties are paid (25.8% for 2025). The conditional withholding tax also applies in cases of abuse.

**Fees for technical services:** There is no withholding tax on fees for technical services.

**Branch remittance tax:** There is no branch remittance tax.

## Anti-avoidance rules

**Transfer pricing:** Intercompany pricing for goods and services must be at arm’s length, and documentation must be maintained on intragroup transactions. Acceptable transfer pricing methods include the comparable uncontrolled price, resale price, cost plus, profit split, and transactional net margin methods, with transaction-based methods preferred over profit-based methods. It is possible to enter into an APA with the Dutch tax authorities for the use of a certain transfer pricing method.

Legislation applies to combat the avoidance of Dutch corporate income tax through international interpretation differences of the arm's length principle (i.e., transfer pricing mismatches). Where a foreign entity grants an interest-free loan to a Dutch entity, the Dutch entity may deduct an arm's length interest expense on the loan only to the extent that the foreign entity includes arm's length interest income in its tax base and the interest income is subject to a tax on profits. Transfer pricing mismatches also may arise in double deduction situations. The legislation also includes specific rules to address structures with hybrid entities.

**Interest deduction limitations:** The Netherlands does not have thin capitalization rules, but earnings stripping rules apply for corporate taxpayers. Under the earnings stripping rules, the restriction on deductibility applies to the difference between interest expense and interest income from third party and group loans. The balance of interest is deductible up to a maximum of 24.5% of a taxpayer's EBITDA (earnings before interest, taxes, depreciation, and amortization), although all interest is deductible up to a net amount payable of EUR 1 million (even if the 24.5% threshold is exceeded). The excess is nondeductible but may be carried forward indefinitely. The earnings stripping rules apply per taxpayer, although if the taxpayer is part of a fiscal unity, the 24.5% threshold applies at the level of the fiscal unity. The Netherlands has not introduced a group ratio exception, i.e., it is not possible for a taxpayer to rely on a higher group debt-to-equity ratio or higher group interest/EBITDA ratio.

Furthermore, the Netherlands has an anti-base erosion rule where interest expenses on a loan (including costs and currency exchange results) that are payable to a related party are not deductible for Dutch corporate income tax purposes if the loan relates to either a dividend distribution or an acquisition by the taxpayer. However, the interest expenses are deductible if a taxpayer can demonstrate that both the loan and a corresponding acquisition are predominantly based on business reasons or if the corresponding interest income is subject to a level of tax that is considered reasonable from a Dutch tax perspective (in principle, a tax rate of 10% calculated according to Dutch standards) and no claim has been made on loss compensation or similar items.

**Controlled foreign companies:** Controlled foreign company (CFC) rules apply for entities in which a Dutch corporate taxpayer holds a shareholding of more than 50% and that are established in low-tax or noncooperative jurisdictions. A low-tax jurisdiction is defined as one where the statutory profit tax rate is less than 9%, while a noncooperative jurisdiction is one on the EU list of noncooperative jurisdictions. The Dutch government has issued a list of low-tax and noncooperative jurisdictions for tax purposes. Certain categories of undistributed (passive) income of such CFCs are allocated to the taxpayer/parent company. An exception applies to CFCs carrying out a "substantial economic activity."

**Anti-hybrid rules:** Rules targeting hybrid mismatches have been included in the Dutch corporate income tax law pursuant to the EU anti-tax avoidance directive. As a result, several kinds of hybrid mismatches that lead to situations of a double deduction or a deduction without inclusion are neutralized by either disallowing a deduction or including the corresponding income for tax purposes. Rules targeting reverse hybrid entities apply by means of a tax liability measure in accordance with which Dutch reverse hybrid entities (either partnerships established under Dutch law or Netherlands-based foreign partnerships) are fully subject to tax in the Netherlands.

**Economic substance requirements:** The corporate income tax legislation and dividend withholding tax legislation contain various anti-abuse provisions, which are intended to prevent artificial arrangements. In such situations, a taxpayer can prove that the arrangement is not artificial if certain substance requirements are met.

**Disclosure requirements:** As a result of the OECD BEPS project, country-by-country (CbC) reporting requirements are in effect that require information to be provided to the tax authorities on revenue, income, tax paid and accrued, employment, capital, retained earnings, tangible assets, and activities of a multinational group. Similar requirements are

in place based on the EU public CbC reporting directive, which the Netherlands implemented in its national legislation in 2024. The EU public CbC reporting requirements are applicable for all fiscal years beginning on or after 22 June 2024.

As a result of the Dutch implementation of the EU directive on mandatory disclosure rules (DAC 6), intermediaries and/or taxpayers must report potentially aggressive cross-border tax arrangements to the Dutch tax authorities.

**Exit tax:** There is no separate exit tax.

**General anti-avoidance rule:** The abuse of law doctrine applies where the purpose of a transaction or series of transactions is the avoidance of tax.

## Value added tax

Rates	
Standard rate	21%
Reduced rate	0%/9%

**Taxable transactions:** VAT is levied at each stage in the chain of production and distribution of goods and services. VAT applies on the supply of goods, rendering of services, acquisition of goods by businesses, and import of goods.

**Rates:** The standard VAT rate is 21%, with a reduced rate of 9% applying to certain goods and services. The reduced VAT rate applies to goods such as foodstuffs, medicines, books, and electronic publications (e.g., books, newspapers, magazines in electronic form). A 0% rate applies to goods that are being exported from the EU or transported to another EU member state where they are subject to VAT for purposes of intra-Community acquisition. There also are certain VAT exemptions, including for health care-related services.

**Registration:** There is no registration threshold in the Netherlands; all VAT payers are required to register for VAT purposes.

**Filing and payment:** Depending on the amount of VAT payable, VAT returns are filed monthly, quarterly, or annually.

**Other:** E-commerce VAT rules in accordance with the EU directive on the simplification of VAT rules for distance sales of goods apply in the Netherlands.

## Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

**Social security contributions:** Social security contributions on employment income are payable by both employers and employees. The contributions are calculated on gross salary, less pension premiums withheld from the salary. Contributions also are payable by the self-employed. In addition, an income-dependent health insurance contribution, disability insurance contribution, and unemployment insurance contribution are imposed.

**Payroll tax:** Companies are required to withhold tax on wages paid to employees. A “30% facility” (providing a tax-free allowance of 30% of the employee’s gross remuneration subject to wage tax, including the allowance granted for extraterritorial costs if certain requirements are met) applies for a period of 60 months for extraterritorial employees (i.e., employees recruited from overseas to work in the Netherlands). This facility, however, will be scaled back to a rate of 27% as from 1 January 2027. A transitional law applies for taxpayers who applied the 30% facility before 1 January



2024. Payroll tax may be deferred on employee stock options on non-tradable shares. If elected, taxation is deferred until the acquired shares become tradable (rather than upon exercise or sale).

**Capital duty:** There is no capital duty.

**Real property tax:** Municipalities impose on owners of real property an annual tax at varying rates that are related to the value of the immovable property. Real property tax is deductible for corporate income tax purposes but not for individual income tax purposes.

**Transfer tax:** A 10.4% real estate transfer tax is payable on the acquisition of real property in the Netherlands, or certain related rights. However, as from 1 January 2026, an 8% rate will apply on the acquisition of homes. A one-time exemption from transfer tax applies for first-time homebuyers between 18 and 35 years of age where the value of the home does not exceed EUR 525,000 (increased from EUR 510,000 as from 1 January 2025). Anti-abuse rules apply. Homeowners moving property who acquire a home may continually claim a reduced rate of 2%. To benefit from the one-time exemption or the reduced rate of 2%, the home must serve as the buyer's main residence, and the buyer must clearly, firmly, and unreservedly declare in writing that they will be using the home as their main residence other than temporarily.

**Stamp duty:** There is no stamp duty.

**Net wealth/worth tax:** There is no net wealth tax or net worth tax.

**Inheritance/estate tax:** Inheritance tax is due on inheritances received from Dutch residents. Dutch nationals who emigrate from the Netherlands still are considered residents during a 10-year period. Rates vary between 10% and 40%.

## Other

### Insurance premium tax

An insurance premium tax is imposed at a rate of 21%.

### Air passenger tax

A unilateral air passenger tax is imposed by airport operators. The rate is EUR 29.40 for each passenger departing from an airport in the Netherlands. Transfer passengers and children under the age of two are exempt.

### State profit share

In addition to corporate income tax, resident companies or permanent establishments that are holders (or coholders) of a Dutch production license are also subject to state profit share (SPS) at a rate of 50%. SPS is levied on upstream business profits. As this income is also subject to corporate income tax, the net SPS payable is a deductible expense for corporate income tax purposes, and, for SPS purposes, a deemed corporate income tax credit is granted for the underlying corporate income tax. Due to the interaction between the corporate income tax and the SPS, the effective combined corporate income tax-SPS rate on earnings and profits is generally around 50%.

The taxable income for SPS purposes is the ring-fenced upstream profit of the license holder (or coholder). In principle, this includes all income and expenses relating to the production license of the relevant year. By way of cross-reference, the Dutch Mining Act stipulates that the taxable SPS profit should be determined by taking into account the main taxable profit provisions of the corporate income tax and personal income tax laws.

## Cijns fee

Cijns is a fee based on turnover related to the production and exploration of oil and gas in the Netherlands. The cijns fee is determined based on the total number of units extracted in the permit area during the calendar year.

**Tax treaties:** The Netherlands has concluded over 100 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for the Netherlands on 1 July 2019.

For information on the Netherlands' tax treaty network, visit [Deloitte International Tax Source](#).

**Tax authorities:** Tax Revenue (*Belastingdienst*)

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