

Doing Business in the European Union 2021: Austria, Belgium and the Netherlands



*Comparing Business Regulation for Domestic Firms
in 24 Cities in Austria, Belgium and the Netherlands
with Other European Union Member States*

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1818 H Street NW, Washington DC 20433
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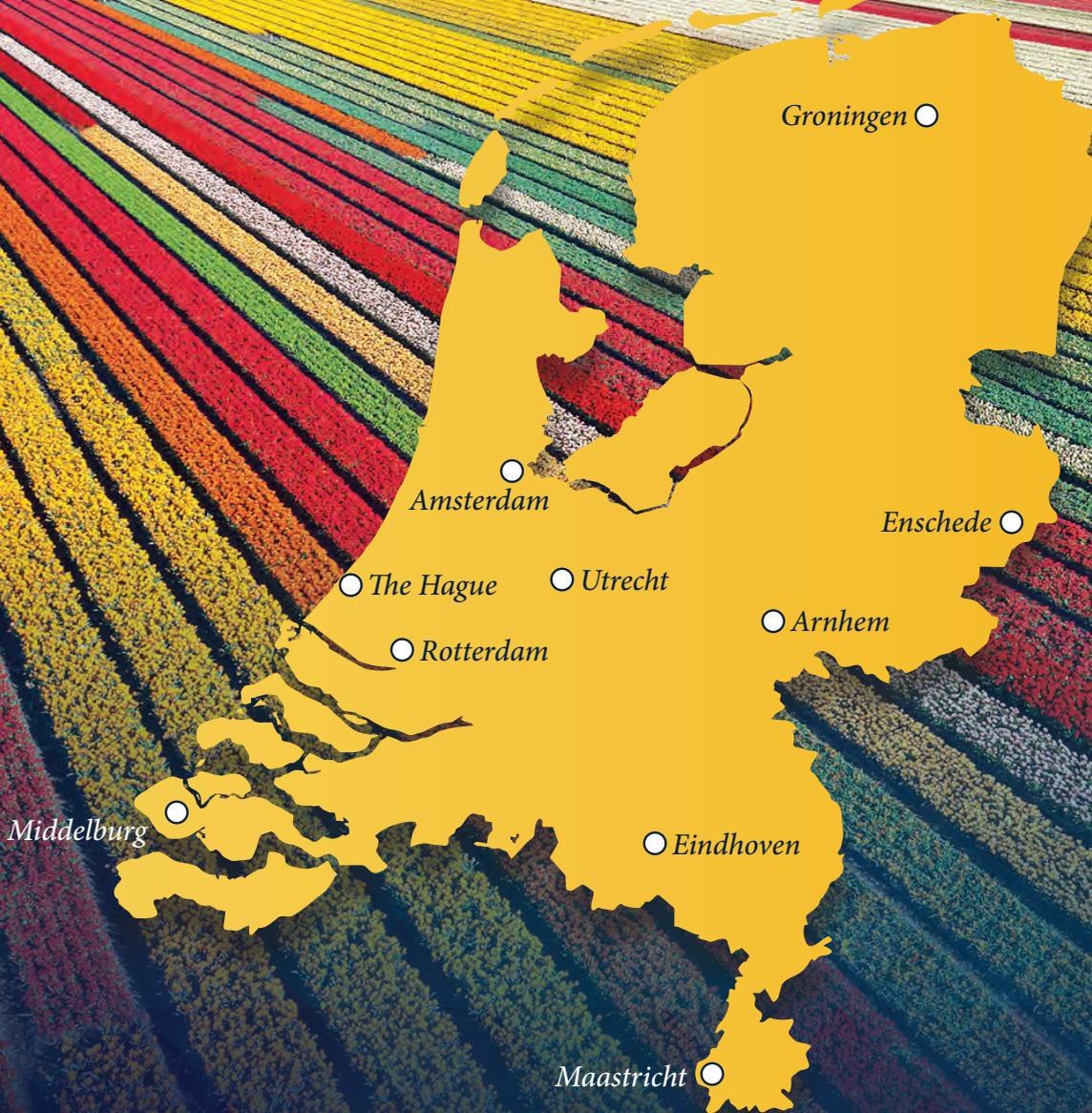
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Doing Business in

THE NETHERLANDS



- ◆ ***Doing Business in the Netherlands* benchmarks business regulation applying to small and medium enterprises in 10 cities** (Amsterdam, Arnhem, Eindhoven, Enschede, Groningen, The Hague, Maastricht, Middelburg, Rotterdam, and Utrecht) across five *Doing Business* areas (starting a business, dealing with construction permits, getting electricity, registering property, and enforcing contracts).
- ◆ **Eindhoven and Middelburg place consistently in the top five across indicator areas.** Maastricht leads in getting electricity, Middelburg in dealing with construction permits, and Eindhoven in enforcing contracts. Five cities rank among the top half in at least two indicators and among the bottom half in at least two others, suggesting that they have something to teach and something to learn from their neighbors.
- ◆ **Subnational score variations are most significant in the ease of dealing with construction permits, enforcing contracts, and getting electricity.** These disparities can help policy makers identify which cities have good practices that other cities can adopt and improve without major legislative overhaul. Cities perform homogeneously in starting a business and registering property.
- ◆ **The regulatory framework for the five areas is set at the national level and applies across all Dutch cities.** All locations score the same on quality components of the *Doing Business* indicators. They obtain the highest score globally for the quality of the centralized land administration framework (registering property).
- ◆ **Replicating local good practices can boost the Netherlands' competitiveness, especially in dealing with construction permits and enforcing contracts.** In starting a business, getting electricity, and registering property, the country can also look elsewhere in the European Union and globally to improve its business regulation.
- ◆ **Time is the main source of variation among the performances of the Dutch cities benchmarked.** Firms in Utrecht spend more productive hours complying with regulatory requirements than elsewhere in the country—four months more than their peers in Eindhoven.

Small and medium enterprises (SMEs) play an important role in the Dutch economy, representing 99.8% of the country's enterprises and employing 63.8% of the workforce. SMEs in the Netherlands generate EUR 240 billion annually, or 62.3% of total value-added, almost 6 percentage points higher than the EU average (56.4%).¹ The Dutch government supports SMEs by providing an extensive network of agencies, including the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland, RVO), which aims to facilitate entrepreneurship, access to funding, networking, and compliance with laws and regulations. The Netherlands Chamber of Commerce (Kamer van Koophandel, KVK), which informs and supports entrepreneurs at the local level through 18 agencies located across the country, also plays a critical role. The Netherlands offers regulatory incentives to encourage local and foreign investors to establish and operate businesses. For example, the government abolished the EUR 18,000 minimum capital requirement² to support small business creation. Despite these efforts, the Netherlands performs below the EU average for the ease of doing business.³

Doing Business provides objective measures of business regulations and their enforcement across 191 economies. It is founded on the principle that economic activity benefits from clear rules: rules that allow voluntary exchanges between economic actors, set out strong property rights, facilitate the resolution of commercial disputes, and provide contractual partners with protections against arbitrariness and abuse. Such rules are much more effective in promoting growth and development when they are efficient, transparent, and accessible to those for whom they are intended. Regulations must be implemented properly to make it easier for entrepreneurs to do business.

This report highlights divergences in regulatory performance—including in the implementation of the regulatory framework at the local level—among 10 Dutch cities: Amsterdam, Arnhem, Eindhoven, Enschede, Groningen, The Hague, Maastricht, Middelburg, Rotterdam, and Utrecht.⁴ It analyzes the regulatory hurdles faced by entrepreneurs and suggests ways to make it easier to do business across the five areas benchmarked by providing good practice examples from the Netherlands and other EU member states.

MAIN FINDINGS

Dutch entrepreneurs operate in a homogeneous regulatory framework, but their experience dealing with business regulation varies at the local level

The regulatory framework for the five areas is set at the national level and applies across all 10 cities. All locations score the same on quality components.⁵ Processes are homogeneous across the Netherlands for starting a business and registering property, unsurprising given the high level of centralization in these areas. More variation exists in dealing with construction permits, getting electricity, and enforcing contracts, either because local authorities and agencies can regulate further or because national rules are implemented inconsistently across cities.

Six of the benchmarked cities top the ranking in at least one measured area, with Eindhoven and Middelburg placing consistently among the top five cities across all five regulatory areas (table 1). Conversely, Utrecht ranks consistently in the bottom half. Five other cities—Amsterdam, Arnhem, Enschede, Maastricht, and Rotterdam—rank among

TABLE 1 Six benchmarked cities top the rankings in at least one area

City	Starting a business		Dealing with construction permits		Getting electricity		Registering property		Enforcing contracts	
	Rank (1–10)	Score (0–100)	Rank (1–10)	Score (0–100)	Rank (1–10)	Score (0–100)	Rank (1–10)	Score (0–100)	Rank (1–10)	Score (0–100)
Amsterdam	7	91.50	4	66.92	4	86.63	7	80.01	8	59.94
Arnhem	1	91.70	7	65.85	6	84.24	5	80.06	6	60.46
Eindhoven	5	91.57	2	68.89	2	87.08	1	80.10	1	62.24
Enschede	1	91.70	10	62.75	10	82.73	5	80.06	3	61.62
Groningen	1	91.70	5	66.88	9	82.95	1	80.10	5	61.49
The Hague	7	91.50	9	65.11	5	85.43	7	80.01	7	59.99
Maastricht	5	91.57	6	65.95	1	87.19	1	80.10	10	59.09
Middelburg	1	91.70	1	69.47	3	86.63	1	80.10	2	61.87
Rotterdam	7	91.50	3	68.32	7	84.24	7	80.01	4	61.61
Utrecht	7	91.50	8	65.60	8	83.37	7	80.01	9	59.89

Source: Subnational *Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report. The indicator scores show how far a location is from the best performance achieved by any economy on each *Doing Business* indicator set. The scores are normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter "About *Doing Business* and *Doing Business in the European Union 2021: Austria, Belgium and the Netherlands*."

the top half in at least two indicators and among the bottom half in at least two indicators, suggesting that they have something to teach and something to learn from their neighbors. Getting electricity is easiest in Maastricht, the place where contract enforcement is the most difficult. Enschede is among the top-performing cities for enforcing contracts, but the city scores poorly for dealing with construction permits and getting electricity. By contrast, Amsterdam ranks high in the latter two indicator sets, but it lags in contract enforcement.

With remarkable consistency, Eindhoven ranks at the top for contract enforcement, co-leads for property registration, and is the runner-up for dealing with construction permits and getting electricity. Similarly, Middelburg leads on construction permitting, with the second-fastest time and one of the least expensive processes. The city also shares the top position for starting a business and registering property. Rotterdam is among the most efficient locations for dealing with construction permits.

Subnational differences highlight opportunities for cities to learn from each other

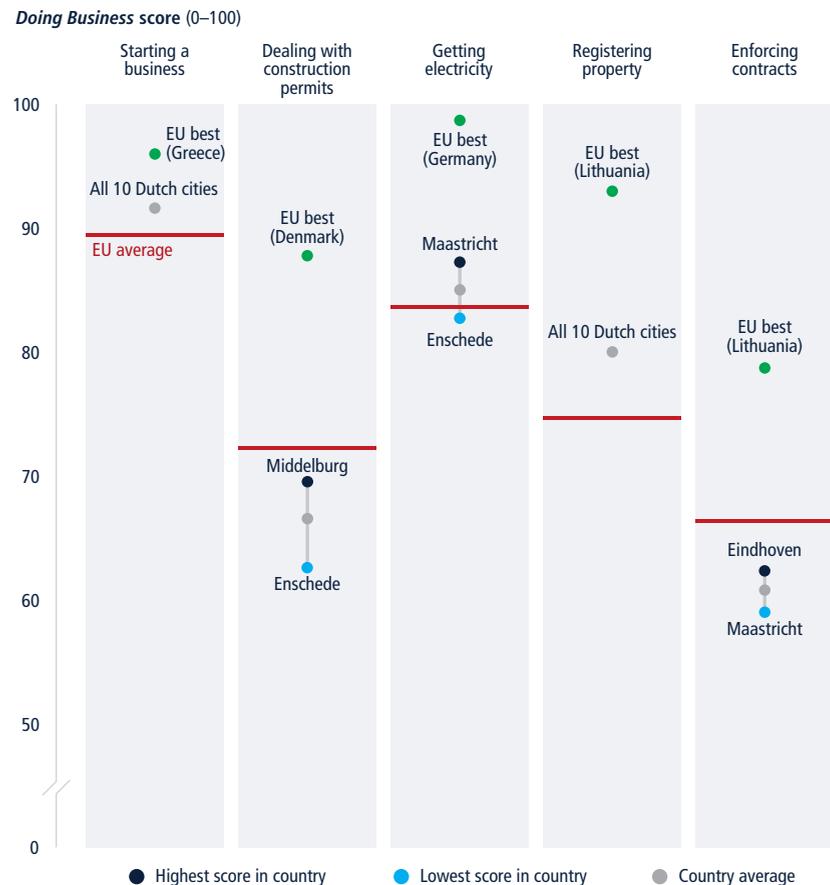
Dutch cities show homogeneous results in two regulatory areas where they outperform the EU average: starting a business and registering property. The process of transferring property, which is fast but relatively costly, is uniform nationwide and relies heavily on notaries. All Dutch cities obtain the highest scores globally for the quality of the centralized land administration framework.⁶ It is easier and faster to start a business in the Netherlands than in the EU on average. The prevalence of centralized online systems—like the online platform hosted by the Netherlands Chamber of Commerce—ensures that the business registration process is also uniform across the 10 benchmarked cities. In both regulatory areas, marginal differences stem from variations in the fees charged by private notaries to register a company or transfer property.

In the three other areas measured, however, significant disparities in regulatory performance can help policy makers identify opportunities to improve administrative processes and building local institutional capacity. The regulatory performance gap is widest for dealing with construction permits, unsurprising considering the central role played by local authorities in this area (figure 1).

In the Netherlands, dealing with construction permits requires between 13 and 16 procedures, which can be completed in 168 to 233 days, depending on

the location. Variations in the number of required procedures stem from locally determined water and sewage connection processes and the local-level application of the Bibob law to combat money laundering.⁷ In nine cities, water and sewage connections require separate applications; the municipality arranges sewage connections and private sector companies arrange water connections. Amsterdam is the exception. There, a private company, Waternet, performs both water and sewage connections. The cities where the municipality is responsible for sewage connections have notably

FIGURE 1 The regulatory performance gap is wide in three areas



Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam, EU averages, and EU best performances are not considered official until published in the *Doing Business 2021* report. The score indicates how far a location is from the best performance achieved by any economy on each *Doing Business* indicator. The score is normalized to range from 0 to 100 (the higher the score, the better). Averages for the Netherlands are based on data for the 10 cities benchmarked. Averages for the European Union are based on economy-level data for the 27 EU member states. Other EU member states are represented by their capital city, as measured by global *Doing Business*. For more details, see the chapter "About Doing Business and Doing Business in the European Union 2021: Austria, Belgium and the Netherlands."

different approaches and involvement levels, resulting in varying processing times. For example, in Arnhem, developers need only notify the municipality of the connection works, which are carried out by a private sector contractor. In Maastricht, the same procedure takes 1.5 months. First, the developer requests a permit to assess connection feasibility and estimate the cost; then, the municipality performs an onsite pre-connection inspection. Similarly, the process for applying anti-money laundering screening varies by location. Dutch municipalities determine which industries are most at risk and whether a project requires the basic Bibob screening or an in-depth evaluation.⁸ Five of the 10 benchmarked cities apply Bibob screening to all construction projects above a certain monetary threshold.⁹

The regulatory gap between Dutch cities for getting electricity is also noteworthy. Cost variations stem from the different

connection fees charged by the four regional distribution utilities operating in the benchmarked cities (each utility serves between one and four of the measured cities). However, several factors drive variations in the time to get electricity, including application and staff availability. Obtaining a connection takes at least a month longer in Utrecht, Groningen, and Enschede than in Maastricht and Eindhoven (where it takes 97 and 98 days, respectively). Enschede is one of the cities where the connection process is delayed by a shortage of technical staff and the utility's transition to renewable energy sources. The time for the utility to obtain a municipal permit for works crossing a public road also varies by municipality. Getting this permit takes three days in Utrecht but eight weeks in Groningen, where the municipality requires a thorough archeological assessment to issue the permit.

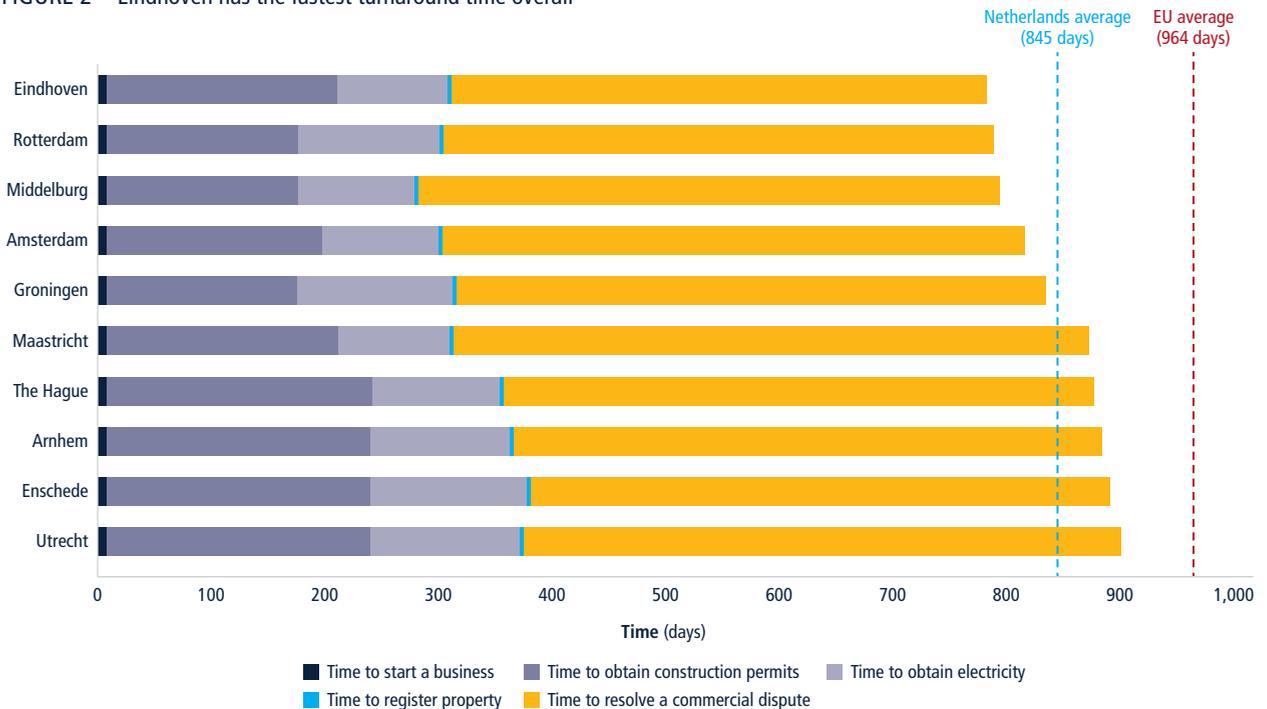
Delays in securing hearing dates in the trial and judgment phase cause the main

subnational variations in the area of enforcing contracts. The trial time can vary from 396 days at the district court in Eindhoven to 475 days in Maastricht. In Eindhoven, the courts' use of an electronic calendar system (verhinderdata) reduces the waiting period for the first hearing to just 3–6 months by streamlining scheduling. In Groningen—where the trial phase lasts 442 days on average—a case registered in August 2020 would be first heard in February 2021 and, if the case is adjourned or requires a second hearing, the next available date would be in August of 2021.

The time to do business varies widely across the country, but the overall quality of regulation is uniform

Time is the dimension that varies the most across the indicators measured. Contract enforcement takes 19 months in Maastricht, three months longer than in Eindhoven. Dealing with construction

FIGURE 2 Eindhoven has the fastest turnaround time overall



Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam and EU averages, which use economy-level data for 27 member states of the European Union, are not considered official until published in the Doing Business 2021 report.

permits varies from 5.6 months in Groningen to almost eight months in The Hague. Getting electricity takes 97 days in Maastricht, 41 days less than in Enschede. The time for property registration and for starting a business is uniform across the country.

Overall, it takes entrepreneurs in Utrecht almost four months longer than their peers in Eindhoven to comply with the bureaucratic requirements associated with the measured *Doing Business* areas (figure 2). Nevertheless, even in Utrecht, the total time is two months faster than the EU average.

Good performances exist across the country

Most Dutch cities have lessons to offer their peers. Even cities that do not perform at the top on any indicator lead one indicator category (table 2). With four each, Eindhoven, Maastricht and Groningen are the cities with the highest number of good practices. Dealing with construction permits is fastest in Groningen, where it takes 5.5 months compared to more than 7.5 months in The Hague. However, this variation is not caused by the number of regulatory steps (Groningen requires 15 while The Hague, the city with the fewest

procedures, requires 13). Instead, the main cause is the time needed for municipal consultations and the water and sewer connection. It takes 22 days to obtain the utility connection in Groningen, the fastest in the Netherlands and one-quarter of the time needed in Arnhem, Enschede, and Utrecht (85 days).

Three of the four good practices recorded for Maastricht relate to cost. Entrepreneurs in Maastricht pay the lowest costs in the Netherlands to connect a warehouse to the electricity grid, go through the construction permitting process, and transfer property. Dealing with construction permits costs just 1.5% of the warehouse value in Maastricht compared to 4.0% in Amsterdam, mainly due to lower permit fees. In Maastricht, the cost of the warehouse construction permit application (EUR 21,133) is one-quarter of that in Amsterdam (EUR 82,106).

WHAT IS NEXT?

Streamlining regulatory procedures can reduce the cost of doing business for local firms, enhancing their efficiency and ability to compete abroad. This report's review of the regulatory environment

in the Netherlands points to possible improvements (table 3). Some improvements could be achieved by replicating EU or global good practices, and others by looking to subnational examples.

Replicating domestic good practices would improve the Netherlands' scores for the ease of enforcing contracts and dealing with construction permits

Minor administrative improvements can make a significant difference to small firms, which do not have access to the resources and tools available to larger businesses to extract better and faster service from bureaucracies. An effective way forward is to promote the exchange of information and experience among cities, enabling underperforming ones to learn from those with higher rankings. Replicating more efficient processes developed by other cities within the Netherlands could produce efficiency gains without significant legislative changes. Nevertheless, various factors such as local economic priorities or budget availability may dictate whether replicating a good practice is desirable.

The two areas where improvements would be the most impactful are dealing

TABLE 2 Most cities lead in at least one indicator category

	Number of top performances	Starting a business	Dealing with construction permits			Getting electricity		Registering property	Enforcing contracts	
		Least expensive	Fewest procedures	Shortest time	Least expensive	Shortest time	Least expensive	Least expensive	Shortest time	Least expensive
Eindhoven	4		✓				✓	✓	✓	
Groningen	4	✓		✓			✓	✓		
Maastricht	4				✓	✓	✓	✓		
Middelburg	3	✓						✓		✓
Arnhem	2	✓	✓							
Enschede	2	✓					✓			
Amsterdam	1		✓							
The Hague	1		✓							
Utrecht	1		✓							
Rotterdam	0									

Source: *Subnational Doing Business* and *Doing Business* databases.

Note: The table does not show indicator categories in which all or most cities register an equal result: procedures, time and paid-in minimum capital required to start a business; the building quality control; procedures to obtain electricity and the reliability of supply and transparency of tariffs; the procedures and time to register a property as well as the reliability of infrastructure.

TABLE 3 Opportunities for regulatory improvement in Dutch cities

Regulatory area	Good practices	Relevant ministries and agencies*	
		National level	Local/regional level
Starting a business	Introduce an automated name verification system	<ul style="list-style-type: none"> Ministry of Economic Affairs and Climate Policy Netherlands Chamber of Commerce Ministry of Finance Dutch Tax and Customs Administration Ministry of Social Affairs and Employment Employee Insurance Agency Royal Dutch Association of Civil-law Notaries 	
	Make third-party involvement optional, standardize incorporation forms, and provide public access to the business registration system		
	Make starting a business a fully electronic process		
	Accelerate and streamline the VAT registration process		
Dealing with construction permits	Increase efficiency by improving coordination and consolidating procedures	<ul style="list-style-type: none"> Ministry of the Interior and Kingdom Relations Ministry of Infrastructure and Water Management Ministry of Justice and Security Association of Netherlands Municipalities Royal Institute of Engineers Office of Architects Registry 	<ul style="list-style-type: none"> Municipalities Fire departments Regional environmental services
	Continue expanding the digital platform to consolidate the construction permitting process further		
	Introduce mandatory liability insurance requirements to cover developers and architects in the event of structural defects		
	Review the building permit cost structure		
	Improve regulatory expertise together with the private sector		
Getting electricity	Streamline the process for obtaining external connection works and excavation permits	<ul style="list-style-type: none"> Netherlands Authority for Consumers and Markets (ACM) Association of Netherlands Municipalities Royal Institute of Engineers 	<ul style="list-style-type: none"> Electricity distribution utilities Electricity suppliers Municipalities
	Increase transparency by making data on legal time compliance publicly available		
	Allow entrepreneurs to request a new connection, supply contract, and meter installation via a single window		
	Allow the option to pay connection fees in installments and assess the possibility of lowering the cost of getting an electricity connection		
Registering property	Assess the possibility of reducing the cost of transferring property in the Netherlands	<ul style="list-style-type: none"> Ministry of Interior and Kingdom Relations Ministry of Justice and Security 	
	Explore the possibility of gradually reducing the role of notaries in property transfers or make their use optional		
	Increase the transparency of the land administration system by collecting and compiling statistics on land disputes		
Enforcing contracts	Consider making measures allowing virtual hearings permanent	<ul style="list-style-type: none"> Ministry of Justice and Security The Council for the Judiciary 	<ul style="list-style-type: none"> Local courts
	Consider expanding e-features in courts for commercial litigation and small claims		
	Consider creating specialized commercial courts or divisions		

Note: All good practices are detailed at the end of the respective indicator section.

*The list includes the main ministries and agencies relevant to each regulatory area but is not exhaustive.

with construction permits and enforcing contracts (figure 3). If Amsterdam were to reduce the cost of construction permits to levels in Maastricht (1.5% of the warehouse value) and the time to that in Groningen (168 days), the Netherlands' score would improve from 66.92 to 71.54, just behind Switzerland but ahead of Spain. Similarly, if Amsterdam could reduce the time to enforce contracts by 43 days (to the time in Eindhoven) and the cost by 5 percentage points (to the cost in Middelburg), the Netherlands' score would increase by 3.1 points. Making Amsterdam's electricity connection

process as efficient as Eindhoven's would also increase the Netherlands' score on the ease of getting electricity.

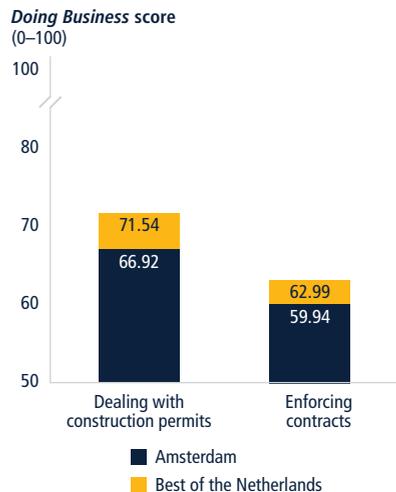
The potential for meaningful improvement extends beyond Amsterdam. Most Dutch cities could look to Amsterdam to learn how to process building permit applications more efficiently. Dutch cities could consider consolidating procedures and reducing the time developers spend on separate water and sewage applications or preliminary consultations. Unlike the other nine cities—where water and sewage connections require separate applications—water and

sewage connections are requested jointly in Amsterdam to a private sector company.

The Netherlands can also look to other EU member states and beyond for good practices

Even if the Netherlands were to adopt the good practices found within its borders, the country would still lag the performance of most other EU member states, particularly in dealing with construction permits and enforcing contracts. Looking to good practices in other EU member states is another way to boost competitiveness in these indicators.

FIGURE 3 If Amsterdam adopted each city's best practices, the Netherlands' ease of enforcing contracts and dealing with construction permits would increase significantly



Source: *Subnational Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

The Netherlands could streamline its company registration process. Digital tools for company registration are already available to notaries, but entrepreneurs cannot complete the process online by themselves. Incorporating technology would allow entrepreneurs to use a digital identity, eliminating the need for an in-person visit to the notary. Several EU member states employ virtual interfaces for business incorporation. These economies require no in-person interaction with the authorities, third-party participation, or hard-copy submission of documents to start a company, reducing the administrative burden. Estonia's online company registration portal allows entrepreneurs to check the company name, submit the registration application, and pay the share capital electronically in a single interaction.¹⁰ The Danish Business Authority provides LLCs with a one-stop, centralized online platform for business and tax registration, which entrepreneurs access using their NemID digital signature. Companies complete a registration

form and submit the memorandum and articles of association online.¹¹ In Portugal, entrepreneurs can establish an LLC through an online registration service ('Empresa Online'). They can access this service through the Business Portal by using a digital mobile key, a citizen card, or a digital certificate.¹²

Dealing with construction permits in the Netherlands takes longer and is more expensive than the EU average. Building permit fees across Dutch cities are high, accounting for more than 80% of the total cost to complete construction permitting. In economies that have adopted good practices in this area, building permit fees are generally set to recover the cost of providing services rather than to generate tax revenue. New Zealand charges permit fees at a level that covers the costs associated with the review of plans, any inspections, and overhead costs. When setting the fees, the Auckland Council considers factors including the cost implications of infrastructure funding decisions on development and the challenges developers face in getting their products built, noting "if development costs are too high this may act as a barrier to development and slow down growth."¹³

To make getting electricity easier, the Netherlands could reduce the time it takes to connect a warehouse to the electricity grid. On average, getting electricity in the Netherlands takes almost one month longer than the EU average. Dutch authorities and utilities could take inspiration from the United Kingdom. In 2017, the UK regulator, Ofgem, approved the Incentive on Connections Engagement (ICE) initiative to encourage distribution network operators to complete the external connection works faster. According to the ICE guidance, the utilities must provide data demonstrating that they have responded to their customers on time and according to their customer service engagement. Distribution system operators can be penalized if they fail to meet these requirements. Moreover,

one distributor, UK Power Networks, implemented a new software system, the Design Fast Track and Approved Designer Scheme, that allows for direct contact with subcontractors and tracks their progress. The utility also introduced common requirements for the design and planning of the works and material specifications for subcontractors to carry out external works. As a result of these initiatives, UK Power Networks reduced the time to provide a new electricity connection by a month. Currently, it takes 46 days to complete the connection works, which is more than twice as fast as the Dutch average.

The cost of transferring property in the Netherlands is significantly higher than the EU average (4.6% of the property value), mainly because of the 6% property transfer tax. The cost of registering property is lower than the Netherlands in 19 EU member states. Denmark, Estonia, Lithuania, Poland, and the Slovak Republic have very low property transfer taxes (less than 1%) or have abolished them altogether.

Dutch courts lag in terms of automation and case management systems. The Netherlands' judiciary would benefit from adopting additional features such as electronic service of process or e-filing of the claim, two tools that could streamline and accelerate the process of commencing a lawsuit. Estonia and Germany have made enforcing contracts easier by introducing electronic filing of both the initial complaint and electronic service of process without the need for paper documents.

Starting a Business

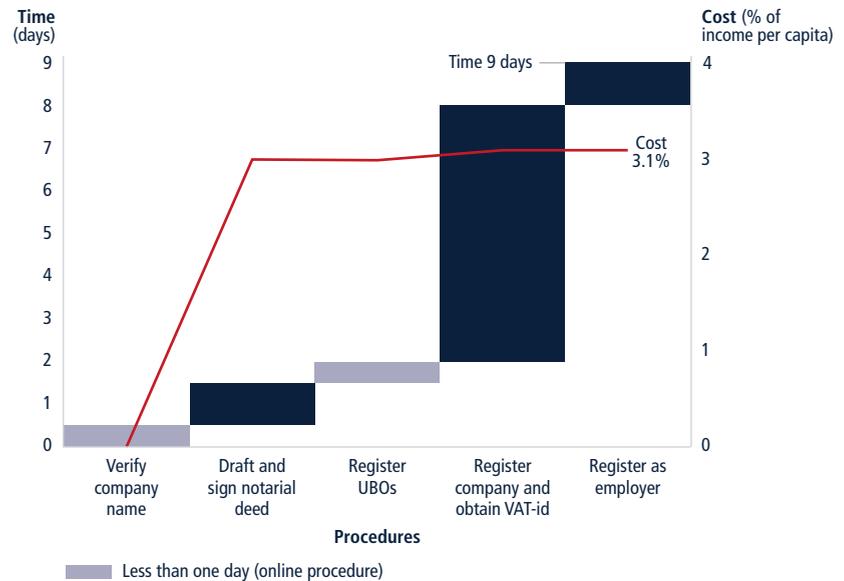
The process of starting a business is uniform, but the cost varies across the 10 cities benchmarked

Across the Netherlands, starting a private limited liability company (LLC) (besloten vennootschap, bv) requires entrepreneurs to complete the same five procedures, taking the same amount of time. The Dutch Civil Code¹⁴ sets the requirements for operating a bv at the national level, making the process uniform nationwide. The centralized organizational structure of the startup process and the prevalence of online platforms—such as that of the Netherlands Chamber of Commerce (Kamer van Koophandel, KVK)—ensure procedural uniformity. The Chamber of Commerce, an official and independent administrative body, manages the Dutch Commercial Register (Handelsregister) and the ultimate beneficial owner (UBO) register,¹⁵ and provides information, advice, and support to Dutch businesses. Registering a company with the Chamber of Commerce is a centralized process, with applications handled electronically in the order received.

Nearly all requirements can be completed quickly, within a day or less each (figure 4). The exception is the time to obtain the value added tax (VAT) identification number. All applications are processed centrally, and the Dutch Tax and Customs Administration (*Belastingdienst* or Tax Authority) conducts a risk assessment process. For a low-risk business activity—like that of the *Doing Business* case study company—where all information is provided upfront, the VAT number is issued in five days.

The procedures and time are uniform, but the cost to start a business ranges from 2.2% of income per capita (EUR 1,050) in Arnhem, Enschede, Groningen, and Middelburg to 3.8% (EUR 1,800) in Amsterdam, The Hague, Rotterdam, and Utrecht (table 4). Although the Chamber

FIGURE 4 It takes five procedures in nine days, at an average cost of 3.1% of income per capita, to start a business in the Netherlands



Source: *Subnational Doing Business* and *Doing Business* databases.

Note: In the Netherlands, entrepreneurs complete VAT registration as part of the general company registration process. It takes a total of six days to complete company and VAT registration. The Chamber of Commerce issues the KVK, or Chamber of Commerce registration number, and the RSIN number (Rechtspersonen en Samenwerkingsverbanden Informatienummer), an identification number for legal entities and associations, within several hours. However, the due diligence required to activate the VAT number takes five days.

TABLE 4 Costs vary across Dutch cities, but procedures and time are uniform

City	Rank	Score (0–100)	Procedures (number)	Time (days)	Cost (% of income per capita)	Paid-in minimum capital requirement (% of income per capita)
Arnhem	1	91.70	5	9	2.2	0
Enschede	1	91.70	5	9	2.2	0
Groningen	1	91.70	5	9	2.2	0
Middelburg	1	91.70	5	9	2.2	0
Eindhoven	5	91.57	5	9	3.3	0
Maastricht	5	91.57	5	9	3.3	0
Amsterdam	7	91.50	5	9	3.8	0
The Hague	7	91.50	5	9	3.8	0
Rotterdam	7	91.50	5	9	3.8	0
Utrecht	7	91.50	5	9	3.8	0

Source: *Subnational Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report. Rankings are based on the average scores for the procedures, time, cost, as well as the paid-in minimum capital associated with starting a business. The score is normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter "About *Doing Business* and *Doing Business in the European Union 2021: Austria, Belgium and the Netherlands*."

of Commerce's business registration fee is set nationally at EUR 50,¹⁶ individual notaries set their own fees, making these the main driver of cost variation for starting a business across the 10 locations.

Almost the entire cost of starting a business in the Netherlands (97%) is attributable to notary charges and fees (figure 5). Notary rates, which became negotiable in the Netherlands in 1999, can be billed at an hourly rate or as a fixed fee; notary fees can vary within the same city. Among the variables that determine the price of notarial services for starting a business are the corporate structure of the company, the number of founders, whether the articles of association require special provisions, the qualifications of those involved in the assignment's execution, the notary office's overhead costs, the size and status of the office, and local competition. Although it is possible that entrepreneurs in different locations would pay the same amount in fees to establish a bv,¹⁷ the median price is lower in Arnhem, Enschede, Groningen and Middelburg—cities where demand for incorporation services per notary is lower.

It is easier and faster to start a business in the Netherlands than the EU average

Entrepreneurs in the Netherlands must comply with five procedures to start a business, slightly fewer than the EU average (5.7 procedures) (figure 6). Only eight EU member states allow entrepreneurs to start a business in fewer procedures.¹⁸ The entire process takes nine days in the Netherlands—three days faster than the EU average but more than twice as long as the European Union's best performers, France and Greece, where it takes just four days. Dutch entrepreneurs pay the equivalent of 3.1% of income per capita on average to start a business, on par with the EU average but significantly higher than the 12 top performers in the European Union for cost (where entrepreneurs pay just 0.5% of income per capita on average). Among the top performers globally, there is no cost to start an LLC in Slovenia; in Ireland, Denmark, and the United Kingdom, the cost of starting a business is less than 0.3% of income per capita. Like five other EU member states and the United

Kingdom,¹⁹ Dutch entrepreneurs are not required to deposit cash as paid-in capital before incorporation.²⁰

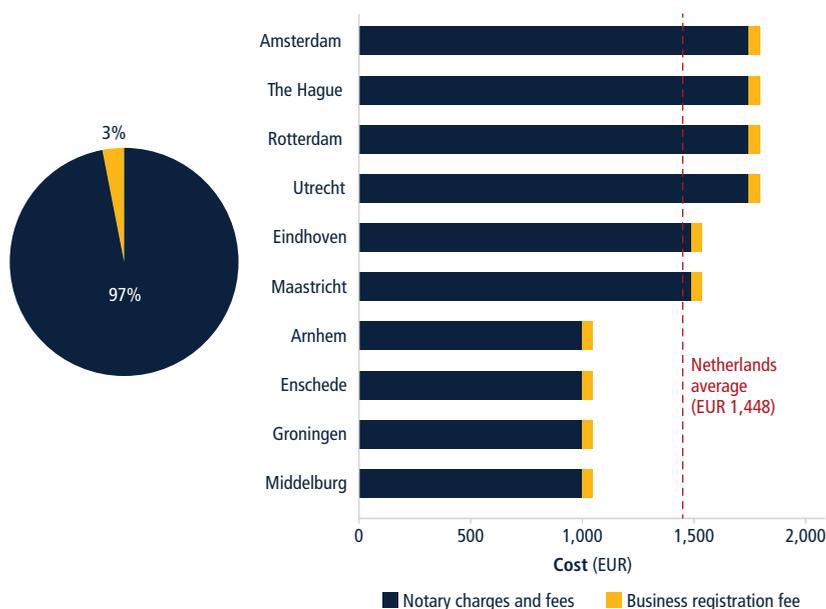
Entrepreneurs complete five procedures and wait nine days to start a business

Starting a business anywhere in the Netherlands requires the same five procedures across the Netherlands. Although notaries assist with the first four procedural steps to start a business, the entrepreneur or someone on behalf of the entrepreneur like an accountant must complete the fifth—registering the company as an employer with the Tax Authority (figure 7).

As a first step to register a bv, the entrepreneur or notary verifies the availability of the proposed company name using the Chamber of Commerce's online tool.²¹ Although the entrepreneur can complete this step independently, most seek advice from notaries on the company name to ensure that it complies with the Trade Name Act.²²

In the Netherlands, a bv must be incorporated by a notarial deed executed in the physical presence of a notary either by the entrepreneur or the person granted power of attorney to act on their behalf. Entrepreneurs send the required information and documentation²³ to the notary by post, in person, or electronically (by email or through online software systems such as 'Online Dossier') for the notary to draw up the deed of incorporation. Most entrepreneurs submit the documentation by email. Before the COVID-19 pandemic, all shareholders of the bv were required to appear in person with a valid identification document for the notary to execute the deed or legalize a power of attorney. However, the Royal Dutch Association of Civil-law Notaries (Koninklijke Notariële Beroepsorganisatie, KNB) enacted temporary policy rules during the pandemic allowing notaries to verify the identities of entrepreneurs remotely (using audio-visual communications technology) and suspending the need for the in-person

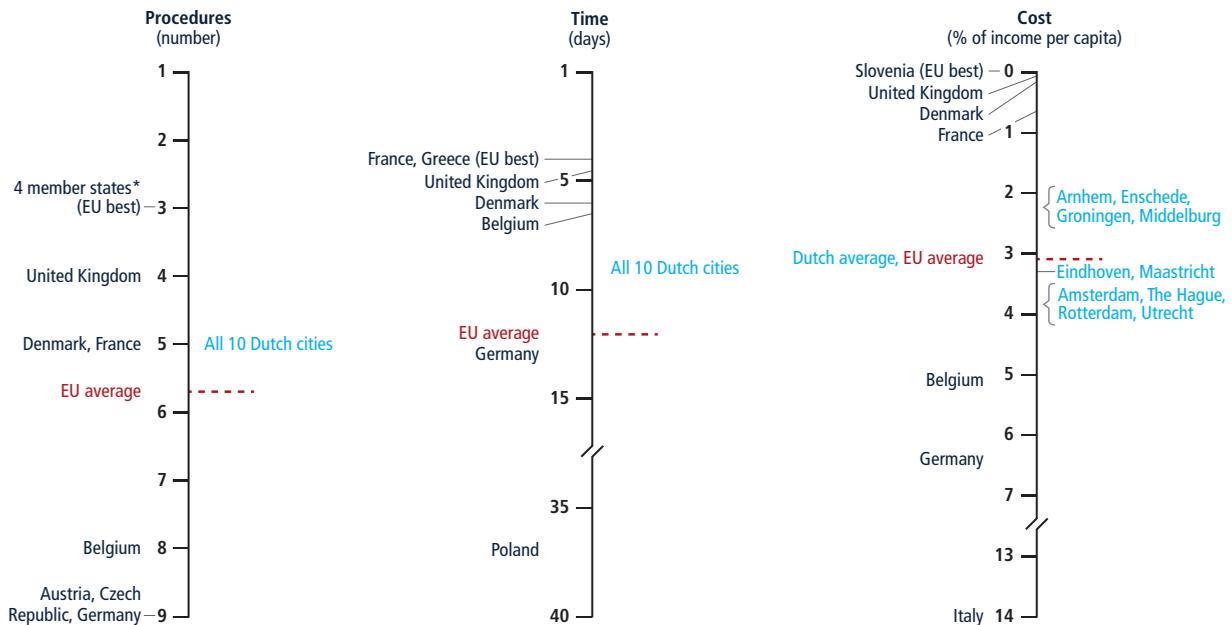
FIGURE 5 Notary services account for 97% of startup costs in the Netherlands



Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

FIGURE 6 Dutch cities outperform the EU average for number of procedures and time and are on par for cost



Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam, comparator economies, and EU averages are not considered official until published in the *Doing Business 2021* report. EU average uses economy-level data for the 27 member states of the European Union. Data for individual economies are for their capital city as measured by *Doing Business*.

* Estonia, Finland, Greece, Slovenia.

signing of powers of attorney with the notary (box 1).

Once the deed is signed, the notary submits the required information electronically²⁴ to the Chamber of Commerce to register the bv online through an online platform (Online Registreren Notarissen, ORN) and its UBOs through the NAU platform (Notaris Applicatie UBO).²⁵ Only a notary can complete this process electronically. Entrepreneurs wishing to register the company and UBOs themselves can visit a Chamber of Commerce office in person. Most entrepreneurs opt for a notary to complete the process electronically, citing time efficiency.²⁶ Upon approval of UBO registration, the Chamber of Commerce sends a confirmation letter by post to the company and its UBOs. The NAU platform automatically notifies the notary whether UBO registration was approved or not.

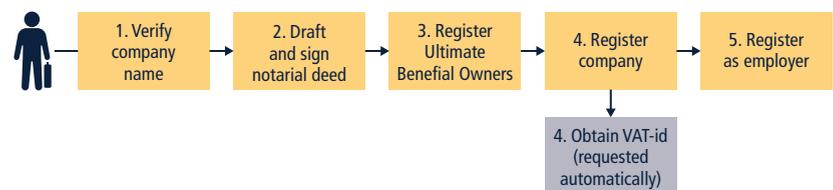
Once registrations are complete—for the company, directors, and UBOs—the Chamber of Commerce assigns two

numbers to the company: the Chamber of Commerce registration number (KVK-nummer) and the legal identities and associations identification number (Rechtspersonen en Samenwerkingsverbanden Informatienummer, RSIN-nummer) used for data exchange with government entities. Entrepreneurs receive a letter from the Chamber of Commerce informing them of the success of the company's registration in the Commercial Register. While awaiting this letter, the notary can check the company's registration status online using the ORN application. Alternatively, entrepreneurs

can search online for the company's information using the Commercial Register's database²⁷ or the extract from the Chamber of Commerce.

VAT registration is initiated with company registration at the Chamber of Commerce. The Chamber automatically forwards the company's registration information to the Tax Authority, which in turn assigns the company's VAT identification number and delivers it by post to the entrepreneur. Entrepreneurs can access company tax information, including the VAT identification number,

FIGURE 7 How does the business registration process work in the Netherlands?



Source: Subnational Doing Business and Doing Business databases.

BOX 1 Starting a business during COVID-19

In the Netherlands, entrepreneurs appear in person before a civil-law notary to execute the notarial deed—either to sign the deed of incorporation or to be identified for the purpose of legalizing a private power of attorney. In April 2020, amid the COVID-19 pandemic, the authorities enacted a temporary law allowing the digital approval of deeds in special emergency situations. However, for the process of incorporating a bv, the entrepreneur or their authorized representative still signs the notarial deed in person.

The KNB responded to the pandemic by amending some common practice policy rules to allow the digital authorization of signatures.^a Because some entrepreneurs wished to avoid face-to-face meetings, the KNB allowed notaries to verify the identity and signature of entrepreneurs granting a power of attorney using an audiovisual connection. Consequently, some notaries reported an increase in the use of private powers of attorney during the pandemic.

Notaries were free to determine whether to allow in-person appointments with clients during the pandemic. Most notary offices remained open during the lockdown, offering services in accordance with pandemic guidelines for social distancing. Telephone and videoconference meetings to provide advice and guidance on the establishment of a bv increased sharply. These safety measures, coupled with the KNB's policy response, helped the Netherlands to maintain a smooth business startup process during the COVID-19 pandemic.

Despite the increased use of electronic communication tools, this solution remains temporary and partial— entrepreneurs or their authorized representative still physically attend the signing of the notarial deed. Beyond this, however, no further in-person interactions are required to complete the remaining procedures to start a business in the Netherlands.

The remaining steps are executed either electronically (checking the company name, registering the company and UBOs) or by post (registering as an employer).

a. For more information on the KNB's response to COVID-19, see the website at <https://www.knb.nl/actueel/coronavirus>.

and file various tax returns electronically (payroll, corporate, VAT) using the Tax Authority's portal for entrepreneurs.²⁸ Private limited companies located in the Netherlands with a turnover not exceeding EUR 20,000 per calendar year can receive a VAT exemption by opting for the small business scheme (Kleineondernemersregeling, KOR).²⁹

Finally, a company hiring employees for the first time must register as an employer with the Tax Authority. Firms register as an employer by completing and signing a PDF form (available online from the Tax Authority's website³⁰); they mail the form by post to the Tax Authority office in Heerlen.³¹ Within six weeks of completing registration, the company receives a payroll tax number, a payroll tax return letter—listing the tax return filing periods for the current year—and information on the contributions due to the employee social security insurance scheme.

WHAT CAN BE IMPROVED?***Introduce an automated name verification system***

The entrepreneur has the legal responsibility to check the availability of the company name in the Netherlands.³² The name must meet certain requirements, such as not using another company's brand name and avoiding confusion with existing company names. The Chamber of Commerce's website offers instructions on how to check the company name before registration and provides an online tool for entrepreneurs to verify whether their proposed company name is already listed in the Commercial Register. This tool cannot check for phonetics, special punctuation marks, or other distinguishing factors between names that could confuse the public or be disallowed under the Trade Name Act. Therefore, the Chamber of Commerce recommends that entrepreneurs seek the assistance of a notary to evaluate the company

name.³³ Most entrepreneurs seek the assistance of a notary to ensure that the proposed company name complies with the Trade Name Act. Entrepreneurs and their notaries can also check the Benelux Office for Intellectual Property³⁴ for brand names and the Internet Domain Name Registration Foundation (SIDN)³⁵ for domain names.

By simplifying the rules and offering an automated name verification system at the time of company registration, the authorities would allow entrepreneurs to verify for themselves that the proposed company name complies with the legal requirements for company registration.

Various economies have redesigned the registration process to allow entrepreneurs to automatically verify the proposed company name at the time of application for business registration. Australia, Canada, and the United States introduced clear rules in the early 2000s to determine whether proposed

company names were identical or similar to existing companies or required specific consent. This approach allows for automatic name rejection or acceptance at the time of registration, increasing both the transparency and efficiency of the name clearance process and company registration overall. Other economies allow entrepreneurs to choose from a list of preapproved company names. In Portugal, entrepreneurs can choose from a list on the business registry's website³⁶ and register the company through a single contact point, Empresa na Hora.³⁷ In Estonia, entrepreneurs can check the proposed company name online using the e-Business Register,³⁸ which accesses county court registry databases and displays real-time data on all legal persons registered in Estonia. In the United Kingdom, the online registration website alerts entrepreneurs if the desired company name cannot be used and provides guidance for choosing another company name.³⁹

Make third-party involvement optional, standardize incorporation forms, and provide public access to the business registration system

Starting a bv in the Netherlands costs on average 3.1% of income per capita. The cost to start a business is higher in only 10 other EU member states.⁴⁰ Notary fees comprise the bulk of this cost (97%) in the Netherlands. Although notaries play a similarly central role in the business startup process in other EU member states, notary fees elsewhere are a fraction of those in the Netherlands. In the Czech Republic, entrepreneurs starting a simple LLC pay a flat fee of CZK 2,000 (approximately EUR 77) for the notary to draft and notarize the company articles of association. There are no formal standardized articles of association in the Netherlands; in practice, many notaries use a standardized framework for the notarial deed. Still, notary rates vary significantly, even for the same type of company incorporation within the same city. Notarial costs should be more accessible and

transparent, and prices should reflect variations only for the services provided.

Various digital platforms—for example, Firm24⁴¹—allow entrepreneurs to establish a bv in the Netherlands and offer standardized articles of association for company incorporation. However, these still require the involvement of a notary. Most entrepreneurs prefer to use customized incorporation documents and, therefore, do not take advantage of these platforms. The Dutch authorities could reduce the cost of starting a business by formalizing the use of standardized articles of association and making them flexible enough to accommodate most small businesses. Standardization could make it possible for registry officials to verify their accuracy, signatures, and legal compliance. For a standard company, a single verification should suffice; larger companies with more complex structures and special requirements could continue to solicit the services of third-party professionals and use customized incorporation documents. Allowing entrepreneurs to file the incorporation documents electronically with the Chamber of Commerce would also facilitate company formation by reducing the need for legal intermediaries and reducing costs.

Fewer than half of the 191 economies measured by *Doing Business* require entrepreneurs to hire a third-party agent when starting a business. Increasingly, economies are making the use of intermediaries optional when incorporating a new LLC. Third-party agents are not required in the 10 EU member states with the lowest cost to start a business (figure 8). Across regions, the overall cost to start a business is lower in economies where there is no third-party involvement.⁴² Entrepreneurs pay no fees when using SPOT,⁴³ Slovenia's electronic one-stop shop, to start a simple LLC. This procedure makes use of standardized electronic articles of association and can be used by both single-member LLCs (one founder) and multi-member LLCs (several founders). Portugal successfully

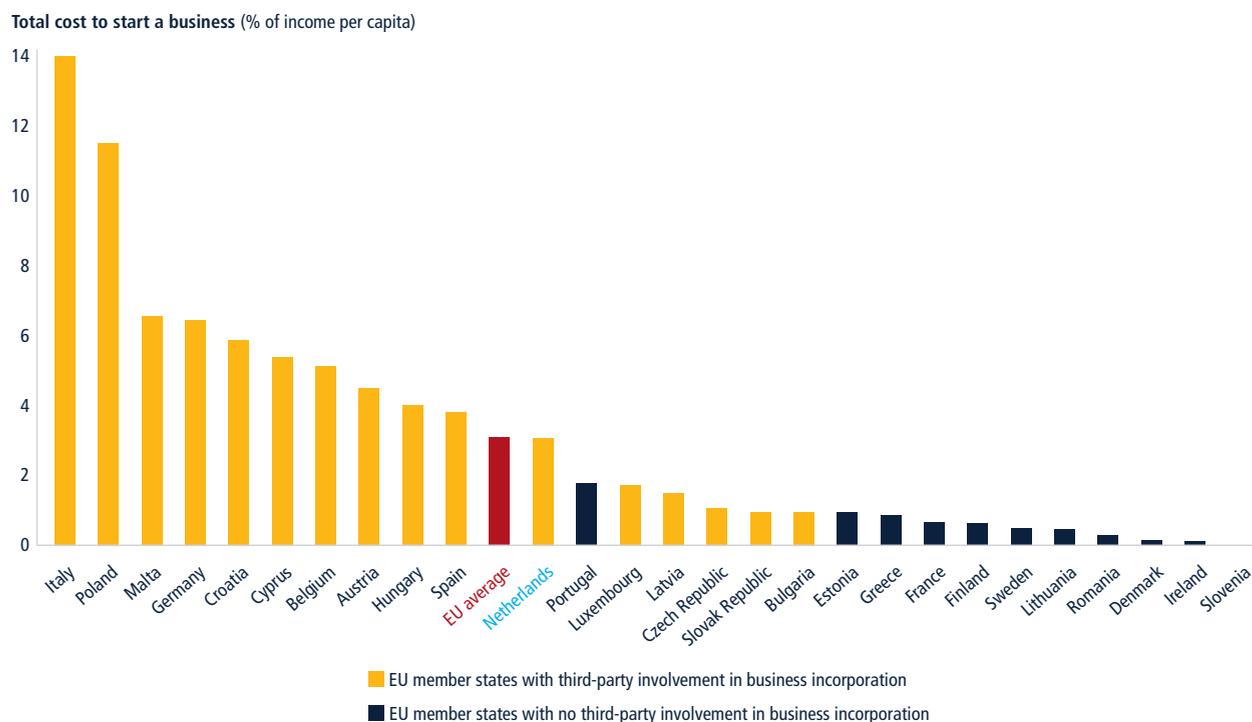
made third-party involvement optional for companies using registry-provided standard incorporation documents.⁴⁴ Entrepreneurs can establish a “one-person” company, a private limited company, or a public LLC instantly at just one desk. In the United Kingdom, entrepreneurs can register an LLC using the Companies House's online tool⁴⁵ at a cost of GBP 12 (approximately EUR 14). The registration website automatically generates model articles of incorporation and company memoranda.⁴⁶

Make starting a business a fully electronic process

The coronavirus pandemic has driven technological advances at a staggering pace worldwide. In the European Union, the move toward online business registration was already well underway. EU Directive 1151/2019 requires that all EU member states introduce an online procedure for company formation, branch registration, and document submission. However, the availability of online tools for company registration varies across the European Union. In several EU member states, entrepreneurs can register their company electronically; in others, the law requires the involvement of a third party (a notary, accountant, or lawyer) in the incorporation process.⁴⁷

In the Netherlands, digital tools for company registration are available only to notaries, who must verify the identity of all shareholders. But the process for starting a business is not fully online—the notarial deed is still executed in the physical presence of a notary. Moreover, company founders hiring employees for the first time must send a PDF form by post to the Tax Authority's Heerlen office. Allowing entrepreneurs to use a digital identity would eliminate the need for an in-person visit to the notary. Furthermore, adding employee registration to the electronic incorporation process would eliminate the need for the submission of paper documents. By adopting these measures—and making the temporary digitalization measures adopted during

FIGURE 8 Starting a business costs more in economies with third-party involvement



Source: Subnational *Doing Business* and *Doing Business* databases.

Note: Values for Austria, Belgium, and the Netherlands are based on data for the cities benchmarked in this report; data for other EU member states (represented by their capital city as measured by global *Doing Business*) are not considered official until published in the *Doing Business 2021* report.

COVID-19 permanent—the authorities could fully digitalize the company incorporation process in the Netherlands.

Several EU member states have virtual interfaces for business incorporation. These economies require no in-person interaction with the authorities, third-party participation, or hard-copy submission of documents to start a company, reducing the administrative burden. Estonia's online company registration portal allows entrepreneurs to check the company name, submit the registration application, and pay the share capital electronically in a single interaction.⁴⁸ The Danish Business Authority provides LLCs with a one-stop, centralized online platform for business and tax registration, which entrepreneurs access using their NemID digital signature. Companies complete a registration form and submit the memorandum and articles of association online.⁴⁹ In Portugal, entrepreneurs

can establish an LLC through an online registration service ('Empresa Online'). They can access this service through the Business Portal by using a digital mobile key, a citizen card, or a digital certificate.⁵⁰

Economies worldwide offer an electronic end-to-end company registration process. Canada's registration process has been entirely paperless since 2006. An integrated IT system links the databases of relevant agencies (registry, tax, social security, and statistics institute). Entrepreneurs can submit a single electronic form and pay electronically through the website.⁵¹ Once all the requirements are met, and payment is received, the system automatically processes the information and instantly issues the registration certificate. In the United Kingdom, company founders have the option of registering their company online with the Companies House⁵² in a process that takes only several hours.

Accelerate and streamline the VAT registration process

Each of the individual requirements to start a business in the Netherlands can be completed in one day or less—except for VAT registration. The due diligence process to issue the VAT number for a low-risk activity, takes roughly five days. This lengthy wait is due to staff workload and the thorough evaluation of the application undertaken by revenue officers to reduce the risk of noncompliance and the incidence of fraudulent reimbursement claims.

The authorities could consider streamlining risk screening at the point of registration, thereby freeing resources for reallocation to other compliance actions. In Croatia, which takes this approach, obtaining a decision on VAT registration takes one to two days. Checks are performed to assess the accuracy of the information submitted after registration.

Some EU member states issue VAT and other tax numbers on the spot. In Italy, just two days after submitting a single electronic notice (Comunicazione Unica, or ComUnica) to the business register, the company receives the fiscal code, VAT number, and registry application reference number. In France, entrepreneurs can file a joint application for company incorporation, allowing them to meet the requirements of various agencies—including the tax authorities—in just two days. Similarly, in Greece and Hungary, completing the company registration and obtaining the taxpayer/VAT number takes two days.

Dealing with Construction Permits

The Dutch construction permitting system is regulated at the national level by the Environmental Licensing (General Provisions) Act (referred to hereafter by its Dutch acronym, Wabo).⁵³ The Wabo legislation allows a developer to submit all permits and notifications required for a project in a single application to the Omgevingsloket online platform (also referred to as OLO).⁵⁴ Although legislation is set at the national level, the law leaves room for implementation variations at the local level.

Dealing with construction permits is easiest in Middelburg and hardest in Enschede

The 10 Dutch cities benchmarked show notable differences in the efficiency of the construction permitting process (table 5). Amsterdam, Arnhem, Eindhoven, The Hague, and Utrecht require the fewest procedures (13), while Maastricht requires the most (16). Construction permitting is fastest in Groningen (168

days) even though the city requires two more procedures than The Hague, where the process takes two months longer (233 days). The cost—which averages 2.7% of the warehouse value in the Netherlands—ranges from 1.5% in Maastricht to 4.0% in Amsterdam.

On average, Dutch cities lag their EU peers on measures of efficiency and quality in construction permitting

Dealing with construction permits across the Dutch cities measured requires, on average, 14 procedures in 202.8 days at a cost of 2.7% of the warehouse value (figure 9).⁵⁵ The number of procedures is roughly on par with the EU average (13.8), but the process takes nearly a month longer than the EU average (181.1 days). It is also roughly one-third more expensive to get a construction permit in the Netherlands than the EU average (1.9% of the warehouse value). Construction permitting in the Netherlands is among the

most expensive in the European Union, with Amsterdam and Groningen among the top five most expensive European cities. Dutch cities are on average over three times slower than Denmark (64 days) and nearly three months slower than Germany (126 days), but slightly faster than Belgium (211 days) and France (213 days). On the building quality control index, the Dutch cities score higher than the UK and on par with Germany, but below France, Belgium, and Denmark, and the EU average (11.6).

Dealing with construction permits in the Netherlands involves 11 common steps

In most cities in the Netherlands, the construction permitting process follows a general scheme of 11 steps (figure 10). Some cities require additional procedures. Before construction, the first step is to obtain a report of the soil conditions from a soil research company. The soil report, required for the permit application, ensures that soil quality is sufficient and that soil pollution is minimal. Simultaneously, the developer consults with the municipality to discuss the feasibility of the project. Developers typically conduct this consultation—which is optional but strongly advised by the municipality—to prevent delays due to project complications.

As a next step, the developer applies online for the construction permit (Omgevingsvergunning). The municipal departments reviewing the application (for example, the environment department) access it through the OLO online platform.

After the construction permit is granted, the developer notifies the building inspector two days before starting construction. The building inspector is

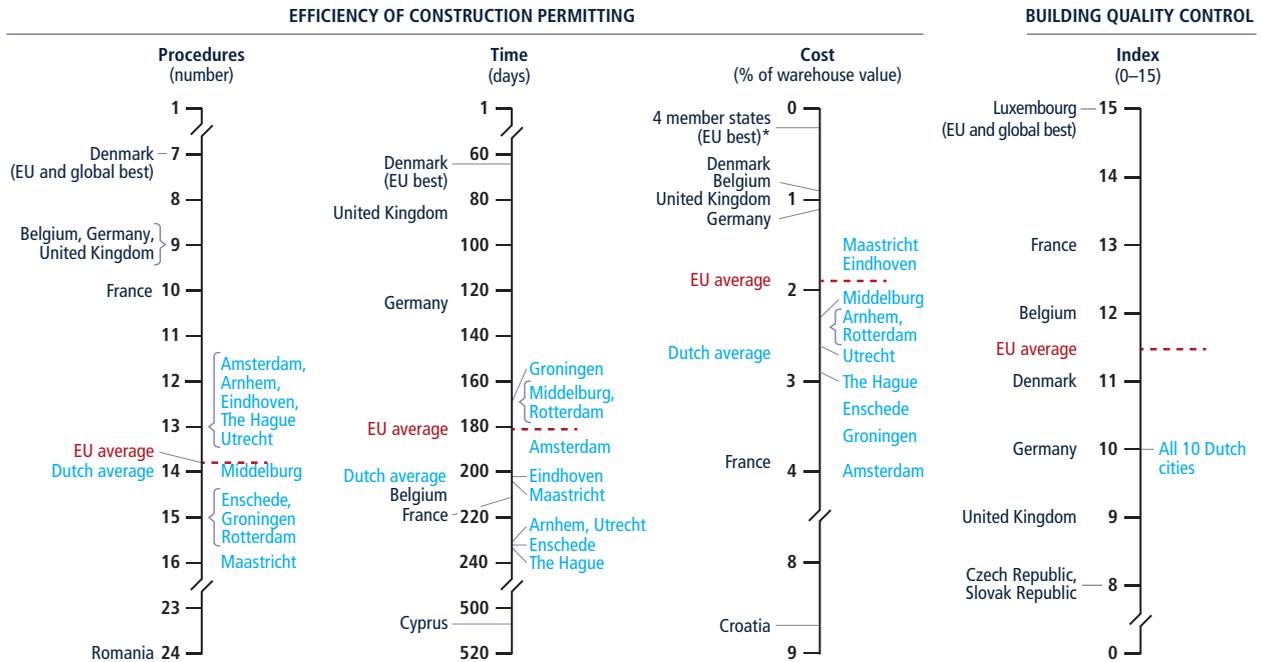
TABLE 5 Dealing with construction permits in the Netherlands—where is it easier?

City	Rank	Score (0–100)	Procedures (number)	Time (days)	Cost (% of warehouse value)	Building quality control index (0–15)
Middelburg	1	69.47	14	169	2.3	10
Eindhoven	2	68.89	13	202	1.7	10
Rotterdam	3	68.32	15	169	2.4	10
Amsterdam	4	66.92	13	189	4.0	10
Groningen	5	66.88	15	168	3.6	10
Maastricht	6	65.95	16	204	1.5	10
Arnhem	7	65.85	13	231	2.4	10
Utrecht	8	65.60	13	231	2.6	10
The Hague	9	65.11	13	233	2.9	10
Enschede	10	62.75	15	232	3.3	10

Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report. Rankings are based on the average score for the procedures, time and cost associated with dealing with construction permits, as well as for the building quality control index. The score is normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter “About Doing Business and Doing Business in the European Union 2021: Austria, Belgium and The Netherlands.”

FIGURE 9 Dealing with construction permits in the Netherlands requires more time and is more expensive than in most other EU member states



Source: Subnational *Doing Business* and *Doing Business* databases.

Note: EU average uses economy-level data for the 27 member states of the European Union. Data for individual economies are for their capital or largest business city as measured by *Doing Business*. Data for Amsterdam, comparator economies and EU averages are not considered official until published in the *Doing Business 2021* report.

* Czech Republic, Estonia, Poland and Slovak Republic.

present during the building's foundation, which entails pile driving,⁵⁶ concrete pouring, and concrete reinforcement. The building inspector may also conduct a random inspection to ensure the safety of the construction and the construction site. In parallel, the developer applies for the water and sewage connections. The procedure to request the connection is the same in all cities. Through the national Mijnaansluiting⁵⁷ platform, the developer can request the connection to most utilities: gas, electricity, water, sewage (in a limited number of regions), heating, and media and communication. Once an application is submitted, the platform forwards it to the relevant utility company. The remainder of the connection process is coordinated directly between the developer and the utility company.

Once construction and the utility connections are completed, the developer

notifies the building inspector that the project is complete. The building inspector conducts a final inspection. If the building passes the inspection, the fire-safe occupancy permit is granted.

Despite national legislation, the number of procedures ranges from 13 to 16

Dealing with construction permits requires between 13 and 16 procedures in the Netherlands, depending upon the municipality. The various water and sewage connection processes and the local-level application of the Bibob Act—part of the legal framework addressing money laundering activities—are the main drivers of variation.⁵⁸

Dutch municipalities determine which industries are most at risk to money laundering and apply the Bibob screening; they choose either a basic screening or in-depth evaluation depending upon the

individual case.⁵⁹ Five of the 10 benchmarked cities apply Bibob screening to all construction projects above a certain monetary threshold.⁶⁰ The Bibob procedure consists of the developer filling out a form, which is then forwarded to the municipal Bibob office. The form is confidential, and the information in the form is not shared with the permitting office; only the outcome of the Bibob screening is shared with the permitting office. If the project passes the screening, the developer receives no further communication; if the project fails, the municipality may deny the construction permit.

In nine cities, water and sewage connections require separate applications because sewage connections are arranged through the municipality and private sector companies are responsible for water connections. Amsterdam is the exception. Since 2005, when the water and sewage companies merged, a private

FIGURE 10 The main stages of construction permitting show slight variations in implementation



Source: Subnational Doing Business and Doing Business databases.

* Procedure applies to all cities

(a) This procedure only applies in: Amsterdam, Enschede, Groningen, Maastricht, and Rotterdam.

(b) The number of procedures to connect to water and sewage services varies depending on the city. In Amsterdam, these services are merged, while all other cities require separate applications.

↕ This procedure is simultaneous with the previous one.

company, Waternet, has made these connections in Amsterdam.⁶¹

The nine cities where the municipality is responsible for the sewage connection have notably different approaches and involvement levels. In Arnhem, the first step to obtain a sewage connection is to notify the municipality. In Enschede, Eindhoven, Groningen, The Hague, and Utrecht, the builder makes a formal request to the municipality, which either completes the sewage works or provides a list of contractors. The sewage notification procedure (as in Arnhem) is relatively simple. The developer submits a form containing basic information on the developer, the connection site, and the type of connection and a simple blueprint of the connection site. The notification requires minimal interaction between the developer and the municipality. After submitting the information form,

the developer receives confirmation of receipt from the municipality within two weeks. Upon confirmation of receipt, the developer can make the connection. The notification is not open to objections or appeals. The sewage connection request process is similar, with the primary difference that the municipality acts as a coordinator between the contractor and the developer. The size of the municipality's role differs by municipality. In Enschede, the municipality arranges the connection. In Utrecht, the municipality obtains quotations from three contractors, which it shares with the developer. The developer then contacts the contractor of its choice from the three options. In Maastricht, Middelburg, and Rotterdam, the developer requests a permit to assess whether a connection is possible and estimate the cost. In Maastricht and Rotterdam, the municipality carries out an onsite inspection before making the connection.

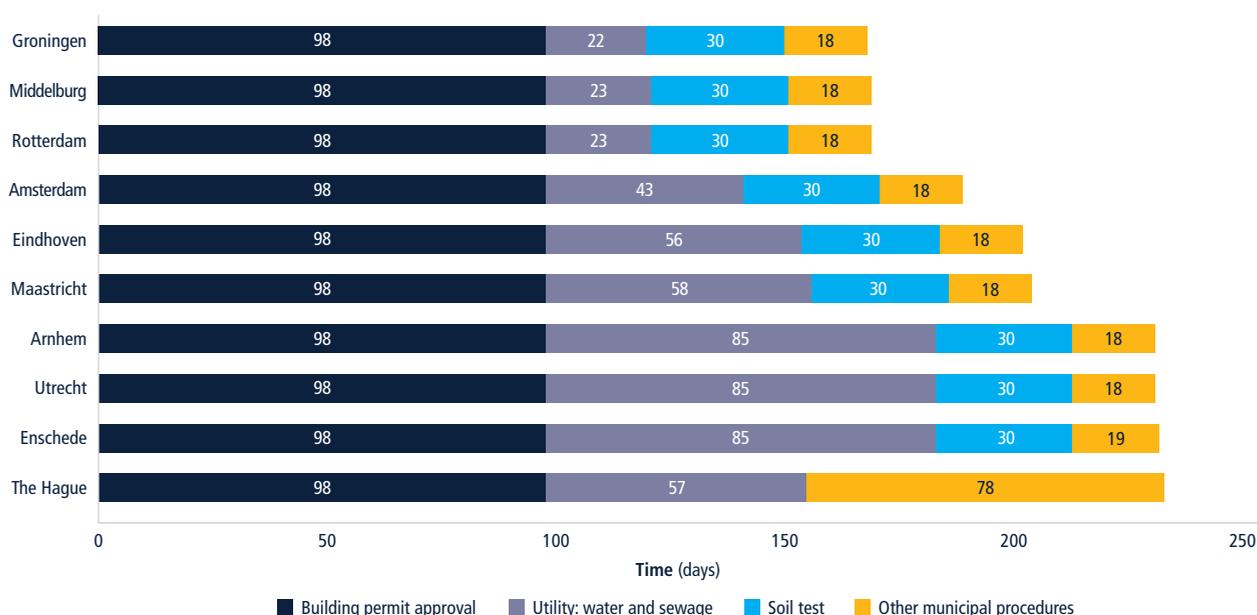
Construction permitting is fastest in Groningen, Middelburg, and Rotterdam, and slowest in Enschede and The Hague

The time to deal with construction permits ranges from 5.6 months in Groningen to more than 7.5 months in The Hague. This difference is not necessarily caused by the number of procedures (Groningen requires 15 while The Hague requires 13), but rather by differences in the time needed for municipal consultations and utility connection procedures (figure 11).

The time to schedule a consultation to discuss project feasibility with the municipality ranges from eight days in Maastricht to 60 days in The Hague. Several factors account for this difference. One is the difference between the types of consultations and the different arrangements the municipalities offer. The developer can submit a draft application through the national online platform OLO or arrange a consultation directly with the municipality. For both options, it is at the municipality's discretion to set the cost, and consultations are not bound to any maximum time. Permitting officer availability can also drive variations in time. Cities such as Utrecht (25 days), Enschede (30 days), and The Hague (60 days) have a shortage of permitting officers, resulting in delays and longer response times.

During the COVID-19 pandemic, procedures took longer in Arnhem, Amsterdam, Eindhoven, and The Hague, and contact with municipalities was more challenging due to remote working arrangements. In Enschede, Groningen, and Rotterdam, developers indicated that municipalities adjusted well (though not immediately), and contact with the municipalities went smoothly via virtual meetings. For all cities, developers noted that when an interaction needed to occur between different departments within the municipality (whether it be for a meeting or to answer a question), it took longer than normal due to home-based work.

FIGURE 11 The time to connect to water and sewage services varies most



Source: Subnational Doing Business and Doing Business databases.

Note: Other municipal procedures include the consultation with the municipality, notifications of start and completion of construction, inspections during and after construction, and obtaining the occupancy permit. The soil test and the consultation with the municipality procedures are simultaneous in all cities. The Hague is the only city where the consultation with the municipality takes longer than the soil test. For details on the simultaneity effect, see the data notes. Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

The process of getting water and sewage connections also drives significant sub-national time variations. One company is responsible for both water and sewage connections in Amsterdam—saving developers time—while in all other cities, developers must make separate applications for these services. As different entities provide these services in the Dutch cities benchmarked, there is significant time variation, ranging from 22 days in Groningen to 85 in Arnhem, Enschede, and Utrecht. Additionally, municipalities have different processes in place to obtain the sewage connection, leading to further variation: in Rotterdam the developer applies for a permit for the sewage connection, in Utrecht the developer submits a sewage connection request, and in Arnhem the developer presents a notification of plans to connect to the sewage system.

The time to request the building permit is uniform across the 10 cities. The official time limit is respected in practice, with 56

days to assess the permit application and another 42 days for the permit to become irrevocable—a total of 98 days from application submission to the start of construction. Municipalities can prioritize projects that are particularly beneficial to the community, such as those creating jobs or exceptional economic value; these projects often have a faster processing time.

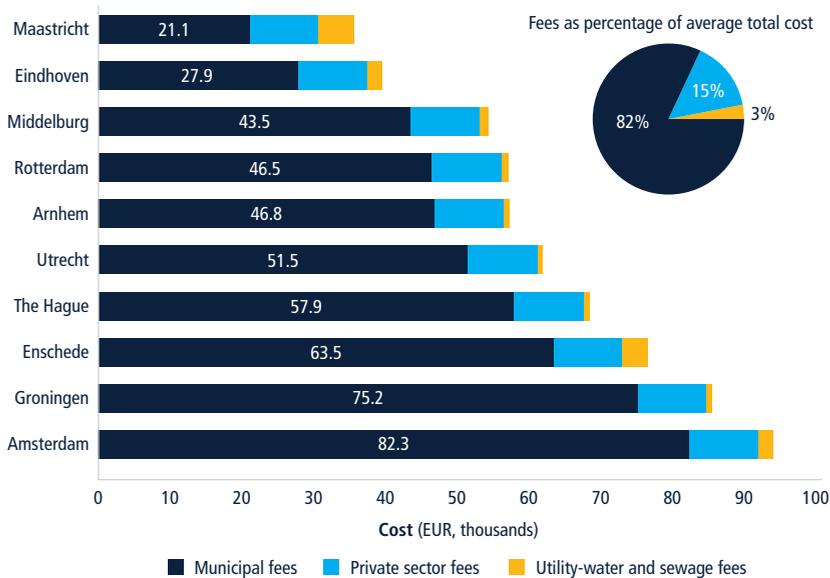
Building permit fees represent the largest source of variation in cost across cities

The average cost of dealing with construction permits in the Netherlands is 2.7% of the warehouse value, ranging from 1.5% in Maastricht to 4.0% in Amsterdam. The difference in cost primarily stems from permitting fees: in Amsterdam a permit application for the *Doing Business* case study warehouse costs EUR 82,106; the same permit in Maastricht costs just EUR 21,133. On average, municipal fees comprise 82% of the cost of dealing with construction permits across the 10

cities benchmarked (figure 12). In the Netherlands, permit fees cover the entire construction process, including inspection fees and the fire-safe occupancy permit.

Although the permit application is a national procedure, municipalities set permit fees. In all cities, the permit fee is based on construction costs, and some distinction is made depending on the building's intended use. The permit fee is a fixed percentage of the construction costs in Arnhem (2.0% of warehouse costs), Rotterdam (2.1%), Utrecht (2.1%), and The Hague (2.6%). In Amsterdam, Eindhoven, Enschede, Groningen, and Middelburg, the municipality uses a cost-based tiered system to determine the permit fee. Maastricht uses a slightly different approach whereby the municipality estimates the construction costs based on the building area, purpose, and market prices. The municipality's construction costs are then applied to the cost schedule to determine the permit fee.

FIGURE 12 Municipal fees account for 82% of the average cost of dealing with construction permits



Source: *Subnational Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

In addition to the above cost schedules, municipalities have varying permit discount schemes to encourage sustainable construction. For example, in Amsterdam, the permit fee is discounted by up to EUR 25,000 for energy-efficient technology like solar panels or green roofs.⁶² The Hague discounts the permit fee by up to EUR 200,000 for energy-efficient installations, sustainable materials, and repurposable building design.⁶³

The consultation fees charged by municipalities also differ by city. These fees are set by the municipality in the overall permit fee schedules. For example, The Hague charges a set fee of EUR 100, regardless of the size of the construction project. In Utrecht, the consultation fee for projects with construction costs below EUR 1 million is EUR 345, while the fee for projects above this threshold is EUR 3,000. In some cities, such as Groningen, there is no consultation fee. Fees can also differ depending on the type of consultation. For example, in Maastricht a conversation with the municipality is free of charge, but

submitting a preliminary application costs 30% of the total permitting fee. Some cities deduct the consultation fee from the permitting fee when the builder submits the permit application. In Middelburg, the consultation costs 25% of the permitting fee, but this is deducted from the permitting fee upon application submission.

In most Dutch cities, water and sewage connection costs comprise between 1 and 5% of the total cost. Maastricht is the exception at 14% (lower construction costs mean that utility fees comprise a larger share of the total cost). Utility connection costs vary from city to city due to differing systems (for example, municipal involvement in sewage connection) and fee schedules (flat fees versus per meter fees).

On the building quality control index, all benchmarked Dutch cities score 10 out of 15 points (table 6), which is below the EU average (11.6 points). Despite its strength in most quality control aspects, the Netherlands does not get full marks in liability and insurance regimes (1 out

of 2 points) and professional certification requirements (0 out of 4 points).⁶⁴

When structural defects are discovered during construction, it is important that the responsible party be held liable and that the parties involved in the building design, supervision, and construction have insurance to cover the costs of any structural defects. In the Netherlands, even though the law specifies who is liable for structural defects (namely the construction company, professional in charge of the supervision, and the architect or engineer that designed the building plans), there is no legal requirement to obtain a latent defect liability insurance policy to cover structural flaws in the building once it is in use.⁶⁵

Having the appropriate technical qualifications is also essential in the construction sector. The Netherlands scores no points on the professional certifications index, as the national law does not meet all requirements as measured by *Doing Business*, such as the minimum requirement of a university degree.⁶⁶

WHAT CAN BE IMPROVED?

Increase efficiency by improving coordination and consolidating procedures

Streamlining construction permitting clearances and utility connections is key to making the construction process more efficient. Getting a construction permit in the Netherlands takes, on average, nearly a month longer than the EU average, three times longer than in Denmark, and twice as long as in the United Kingdom.

In nine of the 10 cities benchmarked, water and sewage connections are handled separately, lengthening the process. Additionally, there is no standard sewage connection procedure across cities. Combining the water and sewage applications could reduce utility connection procedures significantly and ease the developer's burden of interacting with multiple companies.

TABLE 6 There is room for improvement on the building quality control index

		All 10 Dutch cities (score)
BUILDING QUALITY CONTROL INDEX (0–15)		10
Quality of building regulations (0–2)	Are building regulations easily accessible?	1
	Are the requirements for obtaining a building permit clearly specified?	1
Quality control before construction (0–1)	Which entity(ies) is/are required by law to verify the compliance of the building plans with existing building regulations?	1
Quality control during construction (0–3)	Are inspections mandated by law during the construction process?	2
	Are inspections during construction implemented in practice?	1
Quality control after construction (0–3)	Is a final inspection mandated by law?	2
	Is a final inspection implemented in practice?	1
Liability and insurance regimes (0–2)	Is any party involved in the construction process held legally liable for latent defects once the building is in use?	1
	Is any party involved in the construction process legally required to obtain a latent defect liability—or decennial (10-year) liability—insurance policy to cover possible structural flaws or problems in the building once it is in use?	0
Professional certifications (0–4)	Are there qualification requirements for the professional responsible for verifying that the architectural plans or drawings are in compliance with the building regulations?	0
	Are there qualification requirements for the professional who conducts the technical inspections during construction?	0

Maximum points obtained

Source: Subnational *Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report. For details on the scoring of each question, see the data notes.

Most Dutch cities could follow Amsterdam's example. There, the developer submits one request via mijnaansluiting.nl and coordinates the new connection with one entity. The other cities could consider moving the sewage request procedure—currently done via municipal websites—onto the mijnaansluiting.nl platform. Improved coordination between municipal sewage connection services and the public water connection companies would benefit the developer. Additionally, as the sewage request procedure varies significantly by location in the Netherlands, municipalities could consider standardizing this procedure nationally.

Dutch cities could also achieve substantial improvements by reducing the developer's need to consult with municipal authorities before applying for the building permit. Although the procedure is optional, developers prefer to go through the additional process to reduce complications, delays, and errors when the permit is requested. For some cities, this procedure adds a

significant amount of time to the permitting process. In The Hague, for example, it takes 60 days on average to have a consultation. Furthermore, there is more than one type of consultation available in each city, but no centralized explanation of the various options. Depending on the type of consultation, the time, cost, and level of advice can vary significantly. For example, in Arnhem one consultation option costs EUR 561 while another costs 40% of the construction cost. Costs also vary between cities, from no cost in Enschede to EUR 3,000 in Utrecht. Making the relevant information clearer and more accessible could reduce the need for developers to seek municipal consultations for simpler projects, which could, in turn, reduce the burden on permitting officials. Additionally, the authorities should better explain the types of consultations available to make it easier for developers to choose the best option for their needs.

In Denmark and New Zealand, clear, consolidated, and readily available

information on building regulation make consultations before submitting the permit request unnecessary. The Netherlands plans to consolidate and clarify Dutch building regulations and make them more easily accessible on the new Digital System Environmental Code (DSO) platform (box 2). Such reforms should help reduce the need for developers in the Netherlands to hold consultations with the municipality before requesting the permit.

Continue expanding the digital platform to consolidate the construction permitting process further

Currently, developers in the Netherlands use the OLO platform to submit the building permit application and track its progress. They submit their utility connection requests through the mijnaansluiting.nl portal. Communication with building inspectors is also digital but occurs via email. Integrating these digital activities into a single window platform could improve user-friendliness and

BOX 2 New reform in construction permitting in the Netherlands: toward a more efficient process

On March 22, 2016, the Dutch government accepted a new environmental code (Omgevingswet), now scheduled to take effect on January 1, 2022 (the initial implementation date was pushed back due to the pandemic).^a

The new code replaces the Wabo legislation, further simplifies and integrates spatial planning regulations, and makes it easier to start a construction project. It will bundle 26 spatial environment laws into one, 60 General Management Measures into four, and 75 ministerial regulations into a single environmental regulation. Additionally, a new platform, DSO, will replace the OLO online platform (currently used for construction permits) and two other platforms used for spatial planning (AIM and ruimtelijkeplannen.nl).

The law will also reduce the number of cases requiring a permit, making notification the norm and a permit the exception. The number of permit cases falling under the lengthier procedure—which can take up to 26 weeks—will also be reduced, meaning most permit cases will fall under an eight-week procedure. The “lex silencio positivo” will be discontinued (under current regulation, if a municipality fails to respond within the legal term, the permit is automatically granted). If a municipality does not respond within the legal term, the municipality will have to pay a penalty to the developer. The developer can also appeal to the courts directly.

Finally, the quality control criteria will be updated with the introduction of the Quality Assurance for Building Act (referred to as Wkb). Under this act, inspections will be privatized and carried out by quality assurance companies (kwaliteitsborgers). The quality assurance companies must meet strict minimum qualifications, including education, years of experience, and the completion of a specialized course (currently under development). The quality assurance company will be involved in the construction process throughout the project’s entirety, including design, implementation, construction, and completion. A risk-based assessment of the type of building and services required will determine the fees charged by the quality assurance company. The construction contractor will be responsible for all defects and their consequences, including if a client discovers a defect later—the client will be able to force the contractor to fix these defects. The contractor will also be required to inform the client if they are insured against bankruptcy and risks of damage or defects.

a. For more information on the new reform, see <https://www.rijksoverheid.nl/onderwerpen/omgevingswet/vernieuwing-omgevingsrecht>.

allow developers to track their projects in one place.

Shifting from the OLO platform to the DSO platform will integrate three online spatial planning tools (combining the OLO, AIM, and ruimtelijkeplannen.nl). The Dutch might consider also integrating the utilities portal to further streamline the permitting process, creating one single platform for developers to make all necessary requests. Expanding the scope further to include communication with building inspectors would create a comprehensive picture of developer and municipality activities. In the United Arab Emirates, the use of cameras and drones to inspect construction sites reduces the need for onsite inspections, freeing up inspectors’ time.

In the long run, Dutch cities should look into the advantages offered by Building

Information Modelling (BIM) systems, which incorporate building regulation parameters into project design.⁶⁷ The software helps professionals plan projects that comply with national and local regulations, and it makes conducting post-design checks easier and faster for public authorities. Australia developed the DesignCheck program, which provides an automated code-checking tool for designers to check code requirements at varying stages of project design; basic building-code compliance tests can be done rapidly and automatically.⁶⁸ Introducing BIM technology requires a financial investment and training for both private professionals and public sector officials. A strong collaboration between professional associations and municipalities would be essential in the preparation and implementation phases.

Introduce mandatory liability insurance requirements to cover developers and architects in the event of structural defects

Although developers and architects in the Netherlands are liable by law for structural flaws or building problems, the law does not require them to obtain insurance to cover costs arising from structural defects once the building is in use. Such insurance benefits clients and contractors, and it encourages construction companies—particularly small and medium-sized construction companies—to pursue more projects.⁶⁹

With the Omgevingswet reform (see box 2), the Netherlands will take the first step in this direction by making it mandatory for contractors to inform their clients whether they have insurance for bankruptcy, defects, and damages and, if so, what type of insurance. The Netherlands

could emulate the examples of France and Denmark. France, an early adopter of mandatory decennial (10-year) insurance policies, applies the same insurance requirement to all new buildings, regardless of their purpose.⁷⁰ Two coverage levels are required for structural defects: insurance taken out by the owners of the building (*dommage ouvrage*) and decennial insurance taken out by the builders. In Denmark, regulations require decennial insurance for the construction of new permanent dwellings. When issuing the occupancy permit, the municipality checks the validity of the insurance before issuing the building permit and completing construction.

Review the building permit cost structure

Building permit fees across all Dutch cities are high, accounting for more than 80% of the total cost of construction permitting. Based on the construction value, a Dutch entrepreneur pays EUR 51,096 on average for the building permit—almost four times the EU average (EUR 13,989). Building permit fees allow local authorities to provide public infrastructure and facilities that benefit local development. However, high building permit fees tend to reduce commercial property investment, adversely affecting job growth.⁷¹

In economies that have adopted good practices in this area, building permit fees are generally set to recover the cost of providing the services rather than to fulfill a tax purpose. New Zealand charges permit fees at a level that covers the costs associated with the review of plans, inspections, and overhead costs. When setting the fees, the Auckland Council considers factors including the cost implications of infrastructure funding decisions on development and the challenges developers face in getting their products built, noting “if development costs are too high this may act as a barrier to development and slow down growth.”⁷²

Improve regulatory expertise together with the private sector

Construction permitting is a complex process involving multiple stakeholders. Managing this process requires permit-issuing agencies that are adequately staffed and technically competent, with professional case management know-how and technology. Developers in the Netherlands cite inadequately trained or understaffed permit-issuing offices as causes of construction permitting delays.

More robust qualification requirements for professionals involved in construction permitting and control could be beneficial. In the Netherlands, the professionals who approve standard case building plans and supervising construction must have a senior secondary vocational education (MBO), one year of work experience, and some additional specialized certifications.⁷³ In contrast, in Croatia and Portugal, these professionals must have a university degree in architecture or engineering. Introducing a requirement for higher education would automatically increase the technical competency of the Dutch permitting agencies. Globally, more than 80% of economies measured by *Doing Business* require a university degree in architecture or engineering for professionals reviewing building plans.

In the medium term, understaffing could be addressed by giving certified private sector professionals a more significant role in the permitting process. Although this might require legislative action, the benefits of a highly specialized workforce flexible to changes in demand could be substantial. Most EU member economies have made a complete shift from public to private governance mechanisms in building regulation, reflecting a desire to improve the quality of regulation, reduce the administrative burden for applicants, and support a greater focus on risk mitigation.⁷⁴ Australia, Singapore, and the United Kingdom are among the countries that have adopted a system of third-party contractors to expand regulatory coverage and expertise.⁷⁵ *Doing*

Business data suggest that construction permitting is more efficient in economies that rely on some form of private sector participation in construction permitting or control processes. But such a system needs to be accompanied by adequate safeguards, such as more robust qualification requirements for professionals who approve building plans. The upcoming reforms in the Netherlands will take a significant step in this direction by privatizing inspections and updating inspectors' minimum qualifications.

Getting Electricity

Electricity-related laws and regulations are defined at the national level and monitored by an independent administrative body, the Netherlands Authority for Consumers and Markets (ACM).⁷⁶ Distribution system operators (DSOs)—also referred to as “electricity distributors” and “distribution utilities” in this chapter— are key players in the connection process. The low and medium voltage grids in the 10 benchmarked cities are operated by four utilities: Enduris, Enexis, Liander, and Stedin (map 1). Each utility serves a specific geographic area and is responsible for expanding and maintaining its own grid. The national high voltage grid is managed by a transmission system operator, TenneT, which transports electricity and balances supply with demand.⁷⁷

Among the 10 cities benchmarked, getting electricity is easiest in Maastricht and Eindhoven, and most difficult in Enschede and Groningen (table 7). The procedural steps to obtain a new connection are identical across locations, but the time and cost to complete them vary substantially.

Obtaining an electricity connection in the Netherlands takes longer but costs significantly less than the EU average

Across the Dutch cities benchmarked, a new electricity connection costs 21.9% of income per capita on average, one-sixth of the average cost in the European Union. This low cost places Dutch cities among the EU member states with the lowest grid connection costs.⁷⁸ The process requires the same four procedures in all 10 cities, in line with the EU average of 4.5 procedures. However, completing these steps takes on average almost four months across the Dutch cities, nearly one month longer than the EU average. Obtaining a

MAP 1 Electricity distribution utilities operate in designated geographic zones



Source: Subnational *Doing Business* and *Doing Business* databases.

Note: The Enduris and Stedin distribution utilities, which are both members of the Stedin Group, are in the process of being merged.

TABLE 7 Maastricht and Eindhoven score highest in the Netherlands for getting electricity

City	Rank	Score (0–100)	Procedures (number)	Time (day)	Cost (% of income per capita)	Reliability of supply and transparency of tariffs index (0–8)
Maastricht	1	87.19	4	97	18.3	8
Eindhoven	2	87.08	4	98	18.3	8
Middelburg	3	86.63	4	102	23.7	8
Amsterdam	4	86.63	4	102	24.1	8
The Hague	5	85.43	4	113	24.6	8
Arnhem	6	84.24	4	124	24.1	8
Rotterdam	7	84.24	4	124	24.6	8
Utrecht	8	83.37	4	132	24.6	8
Groningen	9	82.95	4	136	18.3	8
Enschede	10	82.73	4	138	18.3	8

Source: Subnational *Doing Business* and *Doing Business* databases.

Note: Rankings are based on the average scores for the procedures, time, and cost associated with getting electricity and the reliability of supply and transparency of tariffs index. The score is normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter “About *Doing Business* and *Doing Business in the European Union 2021: Austria, Belgium and the Netherlands*.” Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

new connection takes longer than the Dutch average (116.6 days) in only five EU member states.⁷⁹ In Germany, obtaining an electricity connection takes less than one month, making it the European Union’s fastest economy as measured by *Doing Business* (figure 13).

The Netherlands performs well on the *Doing Business* reliability of supply and transparency of tariffs index, with all 10 cities scoring the maximum 8 points on the index (figure 14).⁸⁰ The Dutch cities offer a reliable grid and the regulatory framework is robust and follows good practices.

Doing Business studies the hypothetical case of a local firm that needs a 140-kilo-volt-ampere (kVA) electricity connection for a newly built warehouse located in a commercial area outside a city’s historical center. In all 10 cities measured in the Netherlands, a new warehouse would be connected to the low voltage underground network.⁸¹ To obtain a new

electricity connection, customers initiate the application process by submitting a form online, together with details on the requested capacity and the building’s exact location (figure 15).

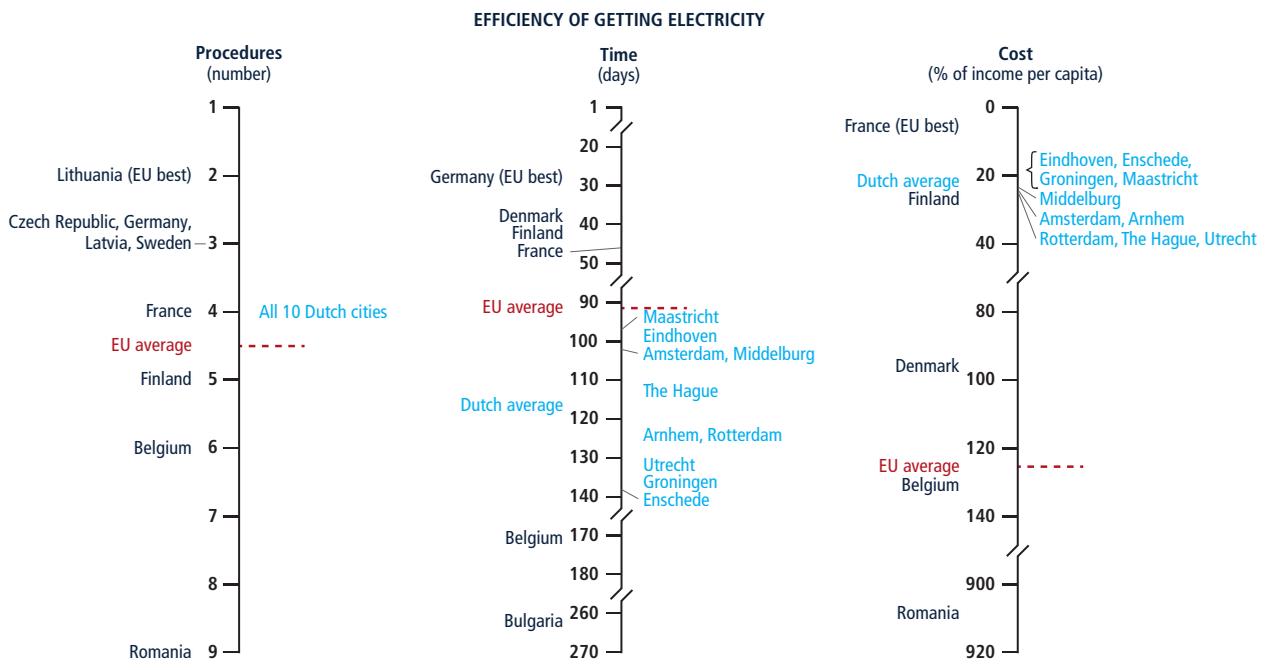
Upon receiving the request, the utility assesses the feasibility of the connection and, if positive, provides the client with a quote for connection fees. The utility (on the client’s behalf) then obtains the necessary excavation permits from the local municipality and performs the connection works using an external contractor. Before the external connection works can start, as an internal step the utility’s contractor submits a request (KLIC request⁸²) through the Netherlands’ Cadastre, Land Registry and Mapping Agency’s online platform to obtain a map showing the existing underground cables and pipes. This map, which takes a maximum of two days to receive, is required to prevent damage during the excavation works (figure 16). Utilities with underground networks—for

water, sewer, gas, telecommunications, or electricity—are legally required to register their pipes and cables with the cadaster and regularly update their maps. The customer can sign a supply contract with any available energy supplier as well as hire a specialized company to install the meter at any point during the connection works.⁸³ Using an electronic platform, the supplier and the meter company notify the distribution utility of the supply contract signing and meter installation.⁸⁴ Finally, the utility electrifies the connection without any further action by the customer.

Entrepreneurs benefit from a standardized process, but variations exist in the time and cost to get an electricity connection

In all benchmarked cities, entrepreneurs can request connections from different distribution utilities while benefitting from the same predictable process. This predictability stems from the strict legal

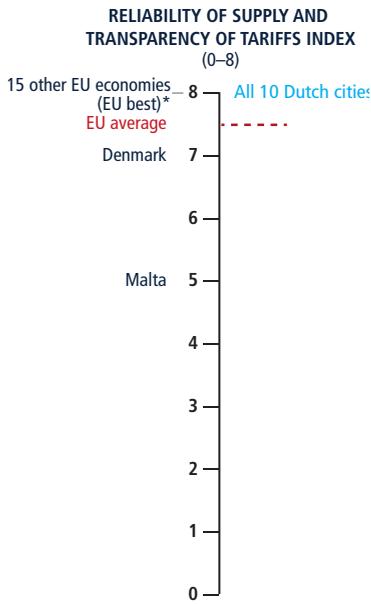
FIGURE 13 Getting electricity in the Netherlands takes almost a month longer than the EU average



Source: Subnational *Doing Business* and *Doing Business* databases.

Note: EU average uses economy-level data for the 27 member states of the European Union. Data for individual economies are for their capital city as measured by the global *Doing Business*. Data for Amsterdam, comparator economies and EU averages are not considered official until published in the *Doing Business 2021* report.

FIGURE 14 Dutch cities perform in the top tier on the reliability of electricity supply



Source: Subnational Doing Business and Doing Business databases.

Note: EU average uses economy-level data for the 27 member states of the European Union. Data for individual economies are for their capital city as measured by Doing Business. Data for Amsterdam, EU averages, and EU comparators countries are not considered official until published in the Doing Business 2021 report.

* Belgium, Cyprus, Czech Republic, Estonia, Finland, France, Germany, Ireland, Latvia, Lithuania, Poland, Slovak Republic, Slovenia, Spain, Sweden.

FIGURE 15 Getting electricity takes four steps across the Netherlands

Procedure	Agency
1. Submit application to utility and receive quote	Distribution utility
2. Obtain external works from utility's contractor	Distribution utility
3. Sign contract with electricity supplier*	Supplier
4. Obtain meter installation by meter company*	Meter company

Source: Subnational Doing Business and Doing Business databases.

* Procedure occurs simultaneously with previous one

time limits imposed by national regulation for the various steps required to get an electricity connection.⁸⁵ Furthermore, the entire process is digitalized. However, there are local variations in the duration and cost to obtain a new electricity connection.

Obtaining a connection requires slightly over three months in Maastricht and Eindhoven (97 and 98 days, respectively), while entrepreneurs can wait for over four months in Arnhem, Rotterdam, Utrecht, Groningen, and Enschede. Longer wait times are typically the result of DSOs receiving a high number of applications and lacking the technical staff to deal with the connection process.⁸⁶ Liander and Enexis are experiencing a heavier workload related to their ongoing transition to renewable energy (box 3).⁸⁷ Furthermore, the time to obtain a municipal permit to cross a public road, which the utility obtains on behalf of the client, can also vary across locations. In all cities benchmarked except Enschede, an excavation permit is required. The legal time limit to issue a permit is set nationally at eight weeks, but municipalities can set shorter limits.⁸⁸ In practice, obtaining the permit takes from three days in Utrecht to 14 days

in Maastricht and Arnhem and one month on average in the rest of the benchmarked cities. In Groningen, the time for the municipality to issue a permit is closer to the maximum term of eight weeks due to the presence of ancient burial grounds in the area, which require thorough archaeological assessments. In Enschede, a permit is only required when public domain excavation works exceed 25 meters.⁸⁹

New connection application processing times also cause subnational variations in the time to get electricity. Enexis, which operates in Maastricht and Eindhoven, processes requests within eight days, five days faster than utilities in the majority of the other cities (figure 17). Enexis is the only utility that allows the submission of connection requests through its website, resulting in faster processing. Applications for all other utilities are submitted through the national platform, Mijnaansluiting.⁹⁰

FIGURE 16 Dutch utilities benefit from a digital system to obtain maps of underground cables



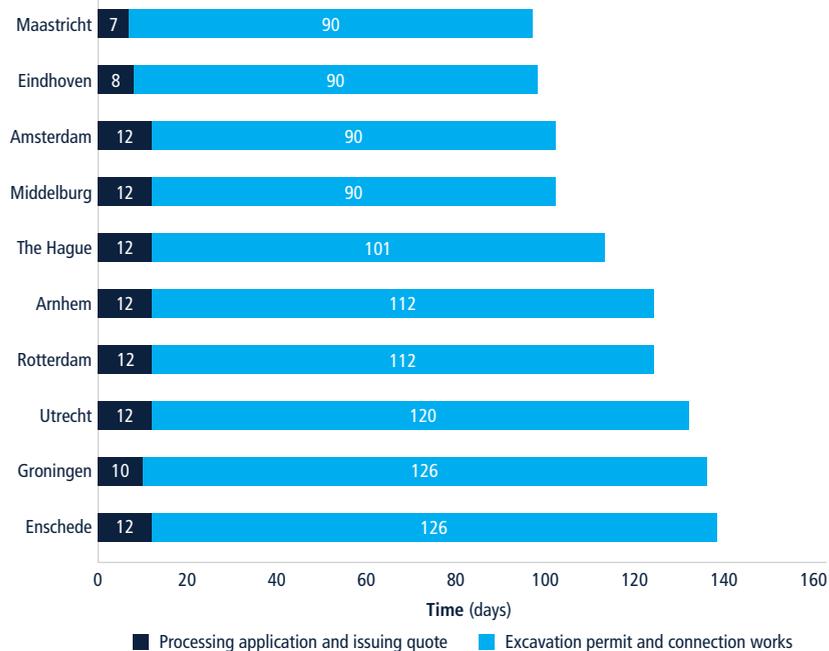
Source: Cadastre, Land Registry and Mapping Agency (<https://www.kadaster.nl/zakelijk/producten/graafwerk/klie-melding>). Note: KLIC is the acronym for Kabels en Leidingen Informatie Centrum (Cables and Pipes Information Center).

BOX 3 The transition to renewable energy has increased the workload for distribution utilities

When applying for an electricity connection, customers in the Netherlands indicate a date by when, ideally, the final electricity connection will be made.^a However, the utilities are struggling to honor this customer-oriented approach. In June 2019, the Dutch government introduced a new climate agreement (Klimaatakkoord) containing a series of measures drawn up in consultation with stakeholders across Dutch society to combat climate change. The agreement aims to generate 70% of electricity from renewable sources by 2030 and ban fossil fuels by 2050.^b Subsequently, construction of new solar fields in the north and east regions of the country—where Liander and Enexis operate—has boomed. However, the existing electrical grids, designed to carry significantly less electrical flow, lack the capacity to receive the electricity generated by this multitude of solar panels. For this reason, utilities are working on expanding their grids, resulting in an increased workload.^c The utilities' annual reports show that the grids' newly-constructed cable length in kilometers has increased in recent years.^d Enexis notes that electricity grid expansion in the next two years will have to be realized at the speed of what would typically take 30 years to accommodate all renewable energy-related applications.^e

- This date is called the “wensmoment” (wish moment). The wish moment must be a “reasonable time period”, taking into account the legal time period of 18 weeks.
- See the Dutch government's website at <https://www.rijksoverheid.nl/onderwerpen/klimaatverandering/klimaatakkoord/maatregelen-klimaatakkoord-per-sector>.
- For example, see a map of areas where Enexis has issues returning supply generated (for example, from solar panels) to the electricity grid at <https://www.enexis.nl/zakelijk/duurzaam/beperkte-capaciteit/gebieden-met-schaarste>.
- Between 2016 and 2019, Enexis built 4,100 km of new cables (see 2019 Enexis Annual Report at <https://www.enexisgroep.nl/media/2695/enexis-holding-nv-jaarverslag-2019.pdf>). Between 2016 and 2019, Liander built 888 km of new cables (see Liander annual reports from 2019, 2018, and 2017 at https://www.liander.nl/sites/default/files/Liander_Jaarbericht_2019.pdf; <https://www.liander.nl/sites/default/files/Jaarbericht%202018.pdf>; https://www.liander.nl/sites/default/files/Liander_Jaarbericht_2017_29062018.pdf).
- See the Enexis website at <https://www.enexis.nl/over-ons/wie-zijn-we/ons-werk/enexis-werkt-aan-de-toekomst-van-energie/situatieschets>.

FIGURE 17 Getting electricity takes the least time in Maastricht and the most in Enschede



Source: Subnational *Doing Business* and *Doing Business* databases.

Note: The procedures “signing the supply contract” and “obtain meter installation” are not represented in the figure as they are simultaneously done with the “excavation permit and connection works” procedure. For more information see the data notes. Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

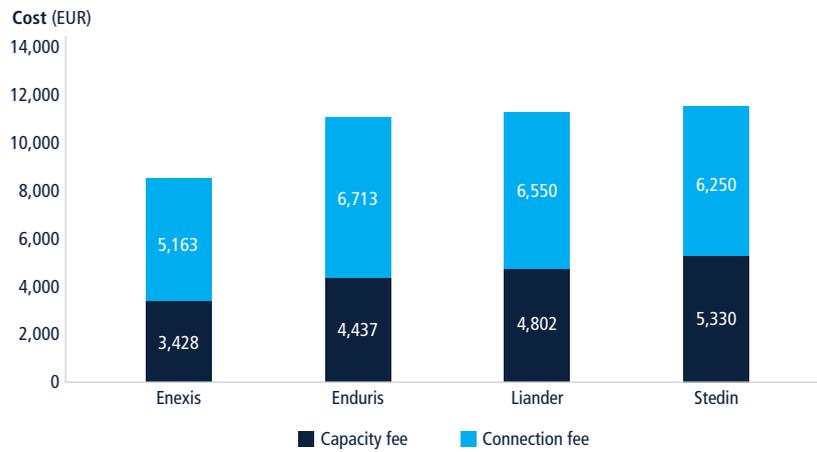
For connections exceeding 3x80 ampere, as in the *Doing Business* case study, applications received through Mijnaansluiting are forwarded manually to the relevant utility, causing delays in the review process.⁹¹

The national regulator, ACM, sets the maximum electricity connection fee. Utilities can propose tariffs to the regulator that fall below this maximum amount. All four utilities charge a connection fee comprising two components: (i) the requested capacity and (ii) a fee based on how far the connection point is from the existing grid.⁹² At EUR 8,591, getting electricity is least expensive in Eindhoven, Enschede, Groningen, and Maastricht—from EUR 2,500 to EUR 3,000 lower than the average cost in the other Dutch cities benchmarked (figure 18).

The Netherlands has a reliable grid, and its robust regulatory framework reflects good practices

In addition to efficiency, *Doing Business* also measures the reliability of supply and the transparency of tariffs using an index that scores cities on a scale of 0 to 8. All Dutch utilities score the maximum

FIGURE 18 Capacity and connection charges drive cost variations

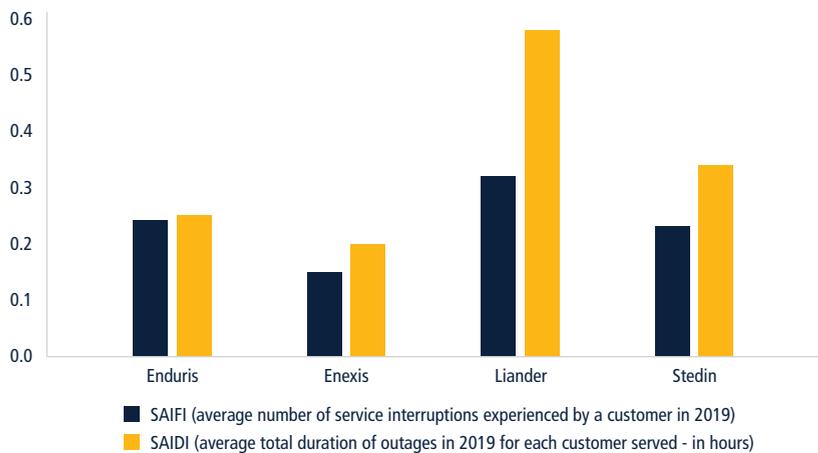


Source: Subnational Doing Business and Doing Business databases.
 Note: Data for Amsterdam are not considered official until published in the Doing Business 2021 report.

of 8 points. DSOs report their annual performance on grid quality, capacity, and safety to ACM. In addition, tariffs and tariff changes are efficiently communicated to customers, and these are available online. All 10 benchmarked cities have automated systems to monitor power outages and restore services and utilities. DSOs compensate customers in the event of outages that exceed four hours, and this must be paid out

within six months.⁹³ Enxsis—operating in Eindhoven, Enschede, Groningen, and Maastricht—recorded the fewest outages in 2019, when each customer experienced 0.15 service interruptions lasting a total of 12 minutes on average. In contrast, Liander’s customers in Amsterdam and Arnhem experienced 0.32 service interruptions, lasting three times longer (nearly 35 minutes) on average (figure 19).

FIGURE 19 Amsterdam and Arnhem experienced the most frequent and longest outages in 2019



Source: Subnational Doing Business and Doing Business databases.
 Note: Data for Amsterdam are not considered official until published in the Doing Business 2021 report.

WHAT CAN BE IMPROVED?

Streamline the process for obtaining external connection works and excavation permits

The Netherlands’ distribution utilities are facing a series of new challenges simultaneously: accommodating an increasing volume of connection requests, dealing with a shortage of technical staff, and meeting new demands for renewable energy sources. With an increased demand of new connection requests, Dutch municipalities are also affected. Consequently, businesses must wait longer to obtain electricity connections.

Dutch authorities and utilities could take inspiration from the United Kingdom to reduce new connection wait times. In 2017, the UK regulator, Ofgem, approved the ICE initiative to encourage distribution network operators to complete the external connection works faster. According to the ICE guidance, the utilities must provide data demonstrating that they have responded to their customers on time and according to their customer service engagement. DSOs can be penalized if they fail to meet these requirements. Moreover, one DSO, UK Power Networks, implemented a new software system, the ICP Design Fast Track and Approved Designer Scheme, that allows for direct contact with subcontractors and tracks their progress. The utility also introduced common requirements for the design and planning of the works and material specifications for subcontractors to carry out external works. As a result of these initiatives, UK Power Networks reduced the time to provide a new electricity connection by one month. According to Doing Business data, it takes 46 days to complete the connection works in the United Kingdom, nearly 2.5 months faster than the Dutch average.

Regarding reducing excavation permit wait times, Dutch cities could learn from one another and elevate the local good practices identified in this study to the

national level. Local laws on underground infrastructure in Amsterdam, Enschede, and Utrecht establish good practices by setting different time limits for crossing a public domain, depending on whether the excavation works are under or over 25 meters in length. If the total length is less than 25 meters in length, the works are considered noninvasive, and the project is deemed eligible for a “small works permit”. Issuance of this type of permit is faster than for a project with a length over 25 meters. In Utrecht, the municipality must issue a permit decision within three business days of receiving a permit request for noninvasive works.⁹⁴ The municipality in Enschede went a step further, eliminating the need for an excavation permit for public road crossings under 25 meters in length altogether. Although in Arnhem the municipality does not make a distinction based on the length of the crossing, it does provide a local good practice in terms of lowering the legal time limit.⁹⁵

Increase transparency by making data on legal time compliance publicly available

Beyond monitoring legal compliance, it is also critical that municipalities, distribution utilities, and electricity suppliers make data on proceeding times publicly available. Doing so would help entrepreneurs to accurately estimate waiting times. In Austria, the regulator publishes a standardized electricity quality report, the *Kommerzielle Qualität Storm*, which includes cross-cutting data on the various steps of the electricity connection process.⁹⁶ The report includes data on application processing times and the time to complete a connection at different voltage levels, making the data easily comparable across cities and utilities.⁹⁷ Data are collected annually from utilities through a questionnaire. A similar data-driven report could help streamline the electricity sector—and help Dutch entrepreneurs and utilities set clear and realistic expectations. Such data reporting could also serve as an indirect accountability measure to incentivize utilities and boost their performance.

Allow entrepreneurs to request a new connection, supply contract, and meter installation via a single window

Economies can reduce the number of procedures required to obtain an electricity connection by allowing customers to apply for the electricity connection, supply contract, and meter installation through the same electronic platform (instead of through three separate applications). The Dutch utilities have already come together to cooperatively introduce a national platform under the *Mijn Aansluiting*, or “my connection”, initiative, which allows customers to apply for all utility-related connections in one place.⁹⁸ The single electronic interface is designed to optimize the application process for anything related to electricity, gas, water, sewer, media, and communications (television, internet, and telephone). The platform could integrate additional utilities, suppliers, and meter companies. In Italy, customers have the option to apply for a new electricity connection in a single application through a chosen supplier. Thanks to economies of scale, it is easier and faster for a supplier to go through the process of obtaining a connection in a single application than it is for a first-time applicant.

Allow the option to pay connection fees in installments and assess the possibility of lowering the cost of getting an electricity connection

In the Dutch cities where Stedin operates, the connection works do not commence until the client has paid the connection fees in full. Electrical connections could be expedited by allowing customers to pay the connection fees after the connection is completed or in installments instead of requiring the full payment upfront. Liander, Enduris, and Enexis already use such a system, providing a good example for the Dutch cities. Enexis allows entrepreneurs to pay the total connection fee after the external connection works are completed. Liander requires entrepreneurs to pay 20% of the total connection fee upon quote

acceptance, 70% before the external connection works commence, and the remaining 10% upon completion. Enduris requires 60% of the total fee to be paid upfront and the remaining 40% once the external connection works are completed. A payment arrangement whereby the customer pays after the connection is completed or a share of the bill upfront and the balance at a later stage is considered a good practice.

Getting an electricity connection in the Netherlands is inexpensive compared to other EU member states. Still, the Netherlands could reduce the cost further. In France, the connection to electricity costs 5.8% of income per capita, one-third as much as in the Netherlands. The cost is significantly lower because the federal government subsidizes the cost by requiring that municipalities finance a portion of the connection costs.⁹⁹

Registering Property

The Netherlands' Cadastre, Land Registry, and Mapping Agency—known locally as Kadaster—maintains the public registers of land rights and mapping nationwide. Kadaster is an independent public body that operates under the auspices of the Ministry of Interior and Kingdom Relations. Established in the early nineteenth century by Napoleon, the institution's structure, functioning, and funding were transformed by the 1994 Cadastre Organization Act. Kadaster registers rights and interests affecting any real estate, keeps the registers updated with information on rights and rightsholders, and maintains administrative and geographical records and geospatial data.¹⁰⁰

The Dutch land registry is a centralized, deed-based system in which notaries and registrars play a key role

The process to register a property is uniform throughout the Netherlands, with the same five procedures taking three days in all benchmarked cities (table 8). The cost to register property varies

slightly, even though public fees and taxes are fixed nationwide at EUR 114,147. This amount comprises transfer taxes of 6%¹⁰¹ of the property value (EUR 141,031) and other fees for cadastral and map searches, and fees for digital registration with Kadaster¹⁰² (totaling EUR 116).

Variations in cost stem primarily from differences in notary fees. Notary rates, which were deregulated in 1999, can be billed at an hourly rate or fixed fee. As such, notary fees can vary within the same city. Among the variables that determine the price of notarial services are the size of the notary office, the seniority of the notary, and their client composition (large companies, small businesses, or private individuals). Although the city of operation does not appear to be a primary driver of cost variation, entrepreneurs in the Randstad cities of Amsterdam, The Hague, Rotterdam, and Utrecht are likely to pay higher fees (EUR 2,250) than elsewhere in the Netherlands. In Arnhem and Enschede, notary fees tend to be lower (EUR 1,500) than in the Randstad cities but higher than in Eindhoven, Groningen,

Maastricht, and Middelburg (EUR 1,000). Notaries charging at the lower end of the range can be found in all Dutch cities, but larger notary offices working with multinational enterprises are more present in the cities of the Randstad.

The Netherlands' land management system is uniform nationwide, with a public, central-level database storing geospatial and land rights data. Property rights transfers are completed through the authentication of a deed of sale by a notary. The notary also verifies the parties' identities and rights, intermediates the payments, and submits the deed together with a request for registration to the Kadaster. The Registrar receives the application form, checks the documentation, and updates the database to reflect the transfer. The new rights are constituted retroactively to the day of deed authentication.

Registering property in the Netherlands is fast but relatively expensive

Property registration in the Netherlands is efficient. A property transfer between domestic private companies requires five procedures, on par with the EU average (figure 20). At just three days, it takes significantly less time for an entrepreneur in the Netherlands to complete these procedures than the EU average of 28 days. However, the cost to register a property is the equivalent of 6.1% of the property value, higher than the EU average of 4.8%. The Netherlands scores among the top five economies globally on the quality of land administration index (28.5 out of 30 points)—one of only two EU member states.¹⁰³

TABLE 8 Registering property is uniform across Dutch cities, with slight cost variations

City	Rank	Score (0–100)	Procedures (number)	Time (day)	Cost (% of property value)	Quality of land administration index (0–30)
Eindhoven	1	80.10	5	3	6.05	28.5
Groningen	1	80.10	5	3	6.05	28.5
Maastricht	1	80.10	5	3	6.05	28.5
Middelburg	1	80.10	5	3	6.05	28.5
Arnhem	5	80.06	5	3	6.07	28.5
Enschede	5	80.06	5	3	6.07	28.5
Amsterdam	7	80.01	5	3	6.10	28.5
The Hague	7	80.01	5	3	6.10	28.5
Rotterdam	7	80.01	5	3	6.10	28.5
Utrecht	7	80.01	5	3	6.10	28.5

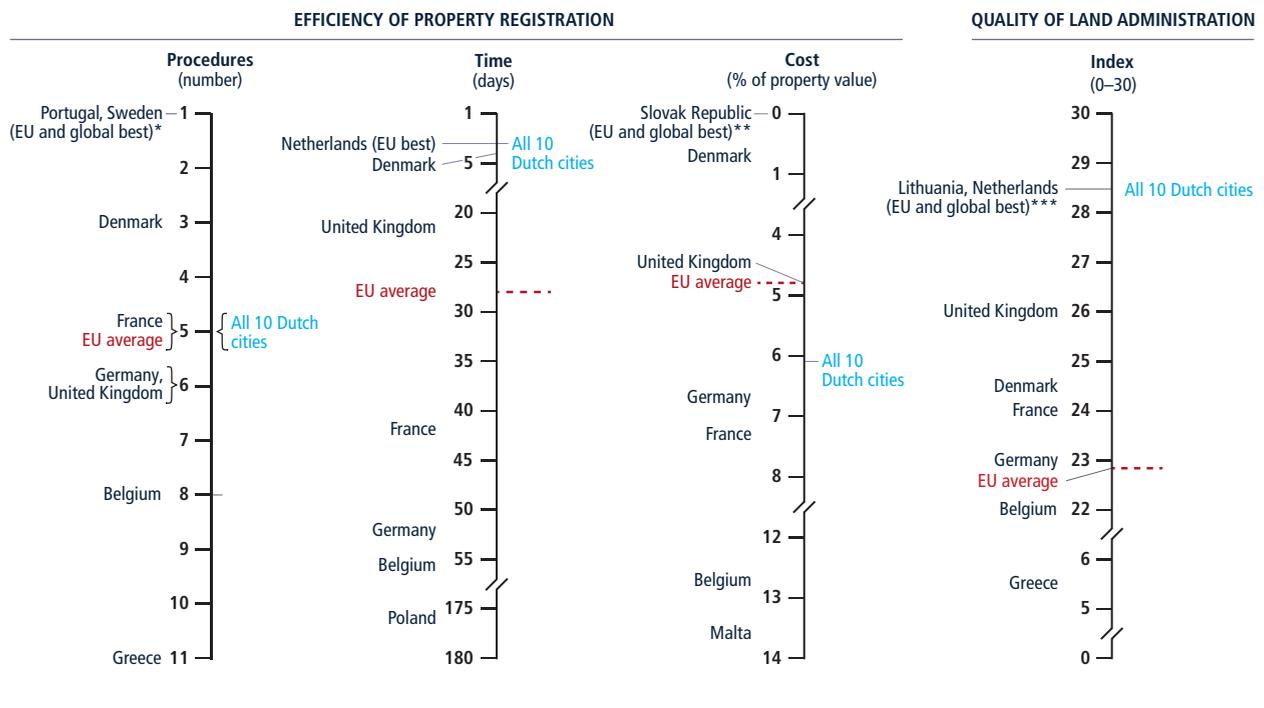
Source: *Subnational Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report. Rankings are based on the average score for the procedures, time, and cost associated with registering property, as well as for the quality of land administration index. The score is normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter "About *Doing Business* and *Doing Business in the European Union 2021: Austria, Belgium and the Netherlands*."

Four of the five steps to transfer property are conducted online

Notaries perform the procedures required to transfer property in the

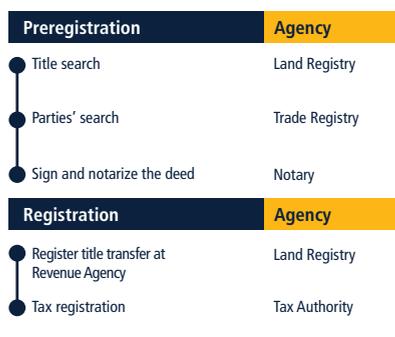
FIGURE 20 Property registration is efficient but costly in the Netherlands



Source: Subnational Doing Business and Doing Business databases.
 Note: Averages for the European Union are based on economy-level data for the 27 EU member states.
 * Georgia and Norway also have one procedure.
 ** Belarus, Georgia, Kazakhstan, Kiribati, and Saudi Arabia also have a cost of 0.0% of the property value.
 *** Rwanda and Taiwan, China also score 28.5 points.

Netherlands. First, they verify the parties’ identities and their rights to the property by consulting Kadaster and Trade Register¹⁰⁴ databases (figure 21). Unlike in other deed systems, the notary only needs to check the previous deed of sale. Notaries can sign up to get free access to Kadaster’s systems. However,

FIGURE 21 It takes five steps to transfer property in the Netherlands



Source: Subnational Doing Business and Doing Business databases.

most notaries conduct these searches using licensed software provided by private companies that develop integrated products using the open-source codes made available by Kadaster and other public institutions. These applications pull data from public databases, including those at Kadaster and the Trade Register. The notary obtains the registered title, cadastral map, and one cadastral extract regarding the ownership and another cadastral extract regarding mortgages and encumbrances.¹⁰⁵ The notary obtains basic information from the Trade Register search, including the two parties’ names, addresses, and legal representatives. Next, the notary drafts the deed for the parties to sign in person. Once signed, the notary authenticates the deed and signs a true copy, which is submitted online to Kadaster. Upon submission, the notary receives a receipt, checks the Kadaster online to ensure no change in rights has occurred in the meanwhile and

pays the purchase price to the seller and the due taxes to the Tax Authority.

Notaries have a maximum of 10 calendar days after the day on which the deed is drawn up and signed to present the deed to the tax authority. The transfer tax must be paid within one month from the registration, but in practice, notaries pay the transfer tax immediately. Kadaster then reviews the documentation received, a mostly automated process, and the Registrar updates Kadaster’s databases to reflect the transfer. The rights of the buyer are constituted retroactively from the date of the deed’s execution.

The Netherlands’ streamlined and fast process to register property is the result of a series of reforms

Various factors explain why the Dutch land administration system is so efficient and uniform. These include the early

development of a single database for the land registry and cadaster, the country's constant orientation toward simplifying processes by using the latest technology, and a whole-of-government approach to developing an integrated IT architecture for delivering public services built around key public registries.¹⁰⁶ The authorities have also followed a reform approach integrating continuous consultation with key stakeholders such as the Civil-Law Notaries Association to define the most efficient and effective procedures and technologies.

As a result of reform efforts dating to the 1980s, today, the notary's interaction with Kadaster is entirely electronic, and the processing of most requests is fully automated (figure 22). In 1990, Kadaster introduced an interface, Automatische Kadastrale Registratie, that allowed notaries to submit registration forms electronically for the first time. However, paper-based signed deeds were still required to accompany the application. In 1999, the authorities completed scanning historical deeds and began scanning new deeds upon their receipt, enabling faster document processing by registrars. In 2005, the Netherlands began using electronically signed deeds exclusively, abolishing paper documents. Kadaster unveiled the WebELAN application for notaries, enabling them to submit electronically signed documents. The notaries could opt to use either Kadaster's free electronic signature application or another provider's application (to accommodate those notaries that had purchased electronic signature

applications). To this end, compatibility protocols between Kadaster's application and other electronic signature providers were developed.

In 2008, Kadaster introduced the KIK system (Ketenintegratie Inschrijving Kadaster, the chain integration inscription cadaster), which enabled the partial digital processing of deeds submitted by notaries.¹⁰⁷ The KIK system splits deeds into two sections: a standard section (a "stylesheet", already reviewed by the Registrar) containing key information to register any transfer or mortgage and a section where notaries and other parties can customize terms specific to the transaction. To accelerate the process, data related to the standard section of the deed are extracted automatically from the Basic Land Register (BRK, Basisregistratie Kadaster). When submitting the deed, the notary also sends a duplicate XML version of the deed's standard section.¹⁰⁸ If the deed is presented electronically for registration by the notary in accordance with the model, the cadastral registration is adjusted without further human intervention. Kadaster reviews the stylesheet automatically.¹⁰⁹

The latest major technical advance was the 2018 migration to KOERS (Kadastrale Objecten Rechtenregistratie Systeem, the cadastral objects and rights system). KOERS introduced the full automation of standard deed processing and software checks of more information included in the deed, such as size and boundaries, rights and rightsholders against the database.¹¹⁰ Only notaries can use the KOERS

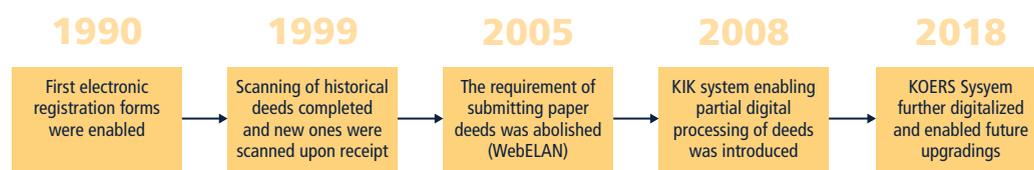
automatic system, but its use is not mandatory. Notaries can opt for the previous semi-automatic registration or even submit the paper deed by postal mail. To encourage the adoption of the new technology, however, Kadaster charges more for paper registration (EUR 172) than for semi-automatic registration (EUR 144.5) or fully digital registration (EUR 82.5).¹¹¹ The vast majority of notaries now use the automatic or semi-automatic options.

Consistent, nationwide efficiency standards are the result of a country-wide team of registrars and a unified cadastral system. Following a 2006 reform, all regional property-related databases and registrar teams were merged into one, and the practice of assigning each region to one team of registrars was discontinued.¹¹² Currently, the Netherlands has a national team of registrars that update the registry with transfers anywhere in the country.¹¹³

Investments in digital infrastructure has paid off, especially in times of crisis

The Dutch property registration system's reliance on digital infrastructure made it resilient to the unprecedented challenges created by the COVID-19 pandemic. Kadaster recorded no serious disruptions to service delivery in 2020. In addition, Kadaster staff were able to complete their tasks remotely. Four out of the five procedures to transfer property are conducted entirely online in the Netherlands. The execution of the deed by the notary is the only procedure requiring physical interaction. Additional remote services were enabled during the pandemic, but

FIGURE 22 The Dutch Kadaster's Key Steps in Going Digital



the temporary provisions do not apply to the execution of transfer deeds.¹¹⁴

All cities in the Netherlands rank at the top of the quality of land administration index, a measure of the quality of land administration institutions across five areas: reliability of infrastructure, transparency of information, geographic coverage, and land dispute resolution.¹¹⁵ The reliability of infrastructure component measures whether the land registry and mapping system (cadaster) have adequate infrastructure to guarantee high standards and reduce errors. All cities in the Netherlands score 7 out of 8 points for the reliability of infrastructure on account of the country's advanced electronic infrastructure. Kadaster maintains a single electronic database for encumbrances and maps and has fully digitized its maps and scanned the majority of deeds. Keeping the majority of deeds in a fully digital format would raise the score to the maximum.

The 10 benchmarked cities obtain the maximum score of 6 points on the transparency of information component, which measures whether and how the land administration system makes land-related information available to the public. Kadaster publishes fee schedules, lists of required documents needed to register a property, and statistics on property transfers. Furthermore, one can find Kadaster's commitments to service standards (deadlines for various procedures) on the institution's website and a form to submit complaints, which are handled independently.

The geographic coverage component measures the extent to which the land registry and mapping system provide complete geographic coverage of privately held land parcels. Because all properties in the Netherlands are mapped and registered, all cities score 8 out of 8 points for geographical coverage.

The land dispute resolution index measures the accessibility of conflict resolution mechanisms and the extent

of liability for entities or agents recording land transactions. The index also looks at how efficiently the courts, as a last resort, handle disputes. All Dutch cities score 7.5 out of 8 points on this index. The Netherlands is one of only five EU countries¹¹⁶ where a first instance court decision in a standard property dispute can be obtained in less than a year. If the Dutch courts were to publish statistics on the number of property-related legal disputes, the benchmarked cities would obtain the maximum score on the land dispute resolution index.

WHAT CAN BE IMPROVED?

Assess the possibility of reducing the cost of transferring property in the Netherlands

At 6.1% of the property value, the cost to transfer property is higher in the Netherlands than the EU average (4.8%) and the OECD high-income economy average (4.2%). As noted above, the main component of the cost is the 6% transfer tax. Because an expensive property registration process can represent a burden for the private sector, the authorities could consider reducing the transfer tax. Several EU member states, including Denmark, Estonia, Lithuania, Poland, and the Slovak Republic, have either very low property transfer taxes (less than 1%) or have abolished them altogether. Of the European Union's 27 member states, 19 have a lower cost to register property than the Netherlands. Globally, registering a property transfer is less costly than the Netherlands in 125 of the 190 economies measured by *Doing Business*.

Explore the possibility of gradually reducing the role of notaries in property transfers or make their use optional

All property transactions in the Netherlands require that a notary authenticate the deed of sale between the two parties, adding time and cost to the process. In many countries, including EU member states Denmark, Sweden,

and Portugal, the use of legal professionals to transfer property is not required by law. Companies can choose whether and when to seek legal assistance. One way to make such a reform successful is for Kadaster to introduce a standardized contract for property transactions; this typically reduces the risk of mistakes or omissions. Offering such contracts would also reduce both the time and cost to register property. Companies could still consult legal professionals and draw up tailor-made contracts, especially for more complex transactions, but it would not be required. In Denmark, all requirements to draft and submit the deed are clearly outlined and explained in the Land Register Act and subsequent regulations, making it easy for parties to do it themselves. Moreover, Denmark abolished a previous requirement to have the deed signed by two witnesses following the introduction of the electronic signature. Portugal successfully made notary involvement optional for companies wishing to transfer property. The parties must only sign the agreement in person at the registry. As a result, registering property in the Portuguese cities of Faro, Funchal, and Ponta Delgada takes just one procedure and one day. The registry provides the parties to the transaction with standard official templates to sign.

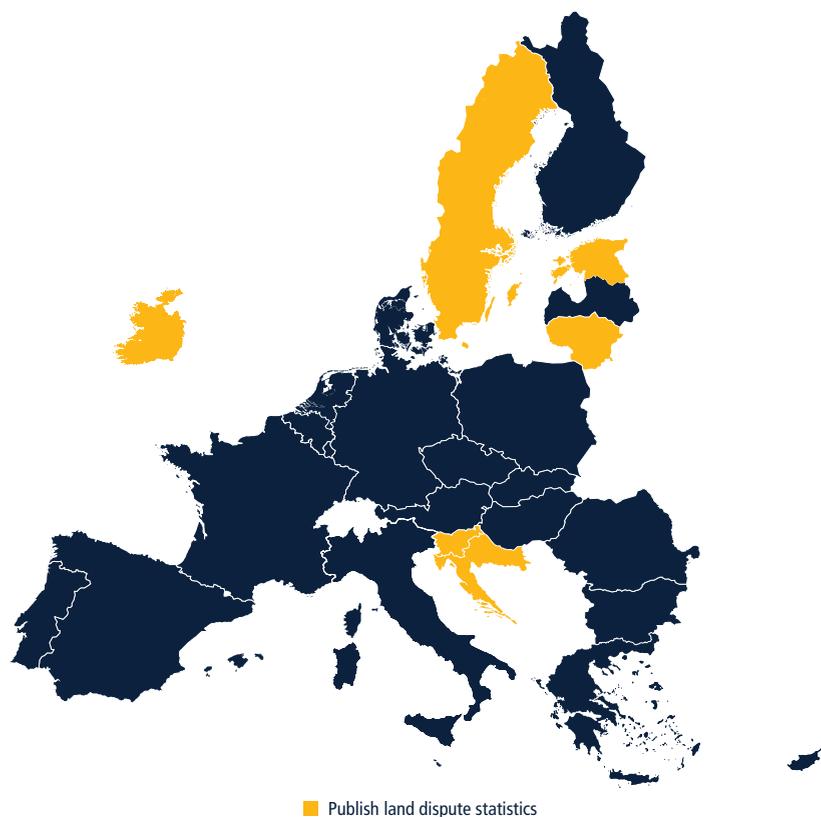
Increase the transparency of the land administration system by collecting and compiling statistics on land disputes

When land disputes occur, ensuring that they clear the courts quickly is important—citizens' resources should not be unnecessarily tied up in the legal system. However, the Netherlands does not make information on land disputes in the courts at the national level publicly available. Such statistics inform citizens about the court's true performance. They also provide the court with information on current bottlenecks and challenges that can inform future reform initiatives.

Court statistics should be published continuously and updated regularly. Six

EU countries publish land dispute statistics: Croatia, Estonia, Ireland, Lithuania, Slovenia, and Sweden (map 2). Dutch authorities should consider making such data publicly available in a user-friendly format, updated regularly or in real-time.

MAP 2 Six EU member states make statistics on land disputes publicly available



Source: *Doing Business* database.

Note: The data for EU member states are not considered official until published in the *Doing Business 2021* report.

Enforcing Contracts

The Dutch judiciary is one of the most reliable and transparent in the world.¹¹⁷ However, many court processes in the Netherlands lack the automation and digitalization found in other advanced judiciaries.¹¹⁸ Investment in the court system has focused on making litigation easier, faster, and more automated to improve work quality and case flow.¹¹⁹ In 2019, the Netherlands adopted a technology-focused plan targeting “timely justice” (Tijdige Rechtspraak)—to cut disposition times, in particular—by 2023.¹²⁰

Temporary changes to court rules adopted during the COVID-19 pandemic accelerated the Netherlands’ move toward court modernization.¹²¹ For the first time, judges held virtual hearings and accepted judicial files electronically, improving court automation and efficiency.¹²² Before the public lockdown beginning on March 17, 2020—shuttering the Dutch courts—these practices were uncommon.¹²³ Even if temporary, these changes could reshape the way courts across the Netherlands deal with litigation.

Court efficiency varies across the country, but all courts lag on the quality of judicial processes

Resolving the *Doing Business* case study’s standardized commercial dispute is fastest in Eindhoven (471 days), 42 days faster than the average across the 10 Dutch cities benchmarked (513 days) (table 9).¹²⁴ The Dutch courts resolve commercial disputes more than four months faster than the EU average (653 days) (figure 23).¹²⁵ The fastest Dutch courts, Eindhoven and Rotterdam (471 days and 485 days, respectively), are slightly slower than France (447 days) but faster than Germany (499 days).

Despite its relatively fast process for contract enforcement, the Netherlands lags the EU average for cost efficiency. At 21.6% of the claim value, enforcing contracts is more expensive in the benchmarked cities than in 16 other EU member states, most notably France (17.4%), Belgium (16.4%), and Germany (14.4%). However, the process is less costly than in Denmark (23.3%) and significantly cheaper than in

selected common law countries such as the United Kingdom (45.7%).

On the *Doing Business* quality of judicial processes index, all Dutch cities benchmarked score 7 of 18 possible points—the lowest in the European Union and below the global average of 8.8 points. The Dutch courts’ performance for case management and court automation systems (2.5 out of 10 points on both components) is lower than Germany (5 points) and Denmark (8 points).

Commercial disputes follow a straightforward and consistent process across the country

The Dutch Code of Civil Procedure (Wetboek van Burgerlijke Rechtsvordering, or Rv) governs litigation nationwide. District courts (rechtbank) have jurisdiction over the *Doing Business* case—a breach of contract dispute between two companies valued at 200% of income per capita (EUR 94,021).¹²⁶ The courts in the cities of Eindhoven and Enschede are branches of the district courts of Oost-Brabant and Overijssel, respectively. In principle, these branches hear cantonal cases (kantonzaken) with a claim value of up to EUR 25,000. However, an exception in the 2013 reorganization of legal districts (arrondissementen) allowed Eindhoven’s district court branch to hear commercial cases over EUR 25,000.

The plaintiff initiates the litigation process by serving the defendant with the lawsuit, usually in person via a bailiff. During the pandemic, temporary legislation allowed bailiffs to serve documents by postal mail.¹²⁷ The parties must respect a one-week summons term (dagvaardingstermijn) between the service of the summons and the beginning of the process; the summons is registered with the court during this period.¹²⁸

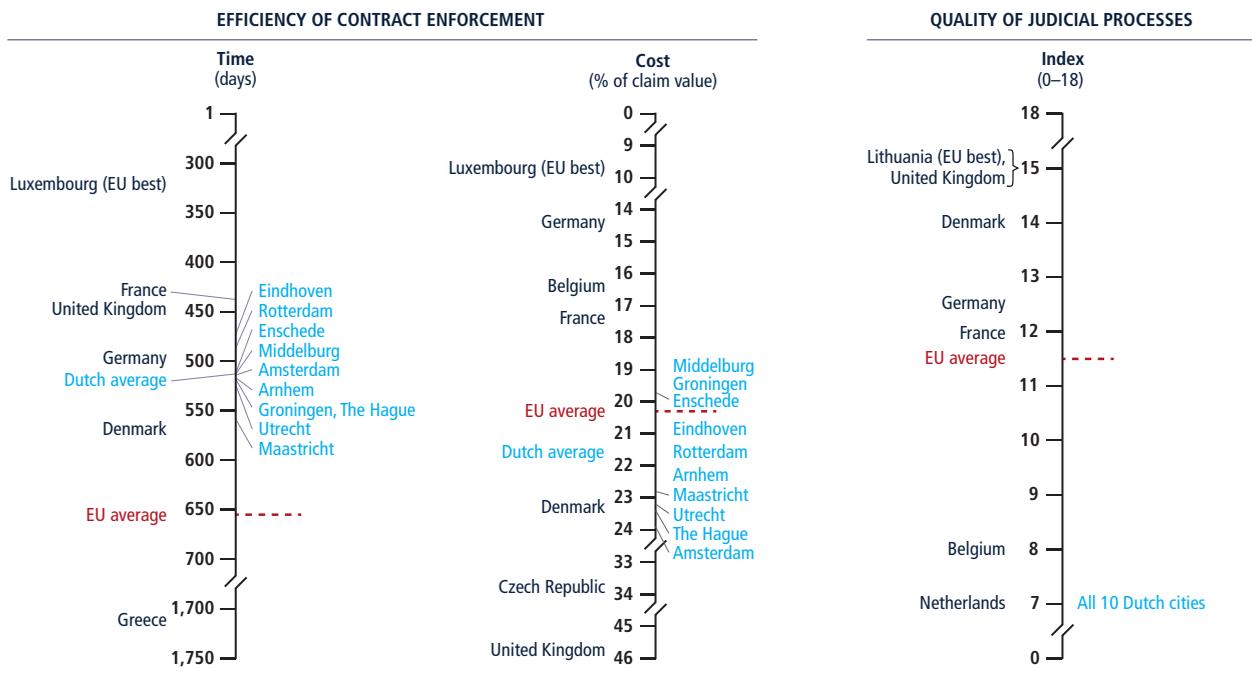
TABLE 9 Enforcing contracts in the Netherlands: where is it easiest?

City	Rank	Score (0–100)	Time (day)	Cost (% of claim)	Quality of judicial processes index (0–18)
Eindhoven	1	62.24	471	20.9	7
Middelburg	2	61.87	512	18.9	7
Enschede	3	61.62	510	19.7	7
Rotterdam	4	61.61	485	21.6	7
Groningen	5	61.49	519	19.4	7
Arnhem	6	60.46	517	22.3	7
The Hague	7	59.99	519	23.4	7
Amsterdam	8	59.94	514	23.9	7
Utrecht	9	59.89	526	23.2	7
Maastricht	10	59.09	561	22.8	7

Source: Subnational *Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report. Rankings are based on the average score for the time and cost associated with enforcing a contract, as well as for the quality of judicial processes index. The score is normalized to range from 0 to 100 (the higher the score, the better). For more details, see the chapter “About *Doing Business* and *Doing Business in the European Union 2021: Austria, Belgium and the Netherlands*.”

FIGURE 23 Dutch courts have room to improve across all indicators, especially on the quality of judicial processes



Source: Subnational Doing Business and Doing Business databases.

Note: The average for the European Union is based on economy-level data for 27 EU member states. Data for Amsterdam, comparator economies and EU averages are not considered official until published in the *Doing Business 2021* report.

The defendant has six weeks to respond to the claim.¹²⁹ To simplify the court hearing, the judge can order the parties to provide preparatory briefs clarifying factual or disputed points. Briefs should reach the court a minimum of 10 days before the hearing.¹³⁰ Complementary evidence is gathered at this stage, and, when appropriate, the parties submit additional written arguments.

The main purpose of the first hearing is to gather information on the case and organize the litigation process. The parties, who appear with their attorney in court, play an important role in the procedure.¹³¹ In many cases, the first hearing is an opportunity to clarify the parties' respective positions, eliminating the need for additional replies or rejoinders.

The parties enjoy substantial autonomy in trial management; they decide on the type of evidence to present and its order. However, if the judge deems the evidence insufficient, a technical expert

is appointed (the judge selects the expert only if the parties cannot agree on one). A case like the *Doing Business* standardized commercial dispute is typically decided in one or two hearings. One adjournment is easily granted; subsequent adjournments are much less common as they require the agreement of both parties. The judge only accepts unilateral adjournment requests for compelling reasons or force majeure (klemmende redenen of overmacht).

Dutch courts hear a relatively low volume of commercial cases compared to courts in other countries.¹³² In The Hague, court officials credit out-of-court settlements for their modest caseload.¹³³ In Middelburg, lawyers explain that the parties and the judge often use the time between the service of the summons and the first hearing to discuss an extrajudicial resolution. Even when the parties cannot reach a settlement, this discussion reduces the number of contentious issues, allowing a decision on most disputes after the first hearing.¹³⁴

Judges do not limit themselves to the documentary evidence provided by the parties and experts. Hearings can be held onsite, allowing the judge to observe the core of the conflict first-hand to inform his or her judgment. In Utrecht, lawyers report that such a practical approach has a positive impact on the trial and judgment phase, particularly in construction cases.¹³⁵

When a second hearing is needed, which can take up to six months to schedule in many Dutch courts, it is typically the last. The parties discuss the evidence, including the expert's report, and make their concluding arguments. After the final trial hearing, it can take a few months for the judge to issue a ruling.

Enforcement is a separate judicial process. A copy of the judgment is sent to the attorneys of both parties the day after the ruling. The plaintiff can contact the court bailiff (gerechtsdeurwaarder) on the same day. The bailiff subsequently

serves the defendant with the judgment (vonnis betekenen). If the defendant does not comply with the enforcement order, the bailiff can seize the defendant's moveable property and organize the sale.¹³⁶ Seized items are auctioned publicly under the supervision of the bailiff, either in person or online.

Enforcing contracts is fastest in Eindhoven but cheapest in Middelburg

Litigating a commercial contract dispute is fastest in Eindhoven, where contract enforcement is almost three months shorter than in Maastricht, the city where it takes the longest.

Court performance is remarkably uniform across the Netherlands. However, this is unsurprising, given the level of communication and organization within the various branches of the Dutch judiciary. The Council for the Judiciary holds monthly meetings with the presidents of the country's 11 district courts, four appellate courts, and the Supreme Court with the aim of improving efficiency throughout the country and, as a consequence, minimize subnational variations.

In the five districts with the shortest contract enforcement times, the one-year commercial case clearance rate in 2019 was higher on average than that in the districts where it takes the longest.¹³⁷ The Amsterdam court has the highest caseload and some of the most complex cases.

To initiate litigation, a bailiff serves the writ of summons on the defendant and registers a copy with the court clerk. This phase usually takes no more than 20 days across the Netherlands. Although it is not required by law, the plaintiff can send a letter to the defendant before action in an attempt to settle the dispute. In Enschede and Middelburg, lawyers tend to allow more time to complete pretrial steps, increasing the duration of the dispute's filing and service phase to 30 days (still shorter than the EU average of 41 days).

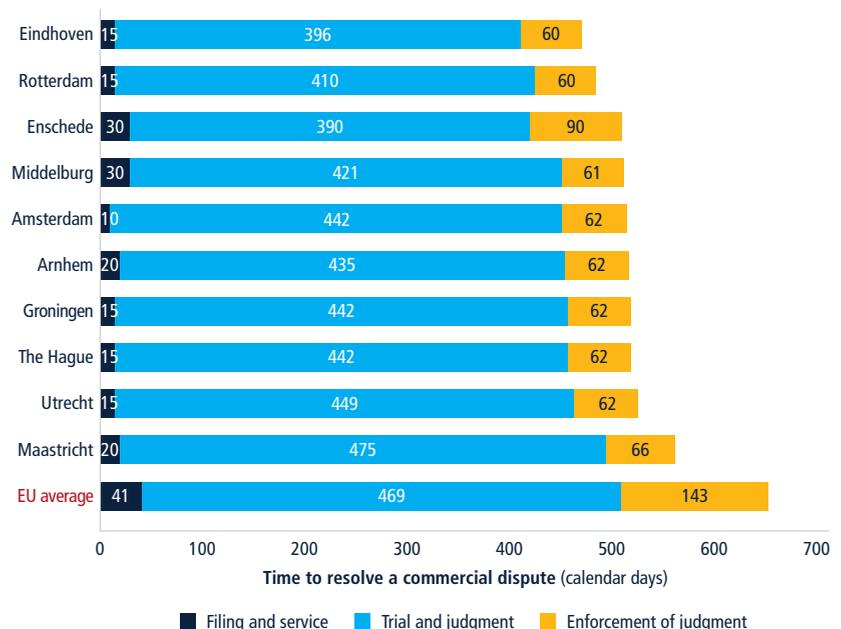
The main variation in time and overall performance across Dutch courts stems from the trial and judgment phase (figure 24), specifically the time between claim registration and the first hearing. The duration of the trial and judgment phase ranges from 390 days in Enschede to 475 days in Maastricht. Across the Netherlands, the trial and judgment phase lasts 430 days on average, a month faster than the EU average (469 days). The trial and judgment phase takes less than 390 days in 15 EU member states; in eight, it takes more than 475 days.¹³⁸

Dutch courts face diverse challenges that influence trial time, including staffing gaps and the low level of court automation. Because both parties and their attorneys must attend the first hearing, scheduling can be complex and time-consuming. Litigants routinely wait for six months—sometimes longer—for their first hearing. In Groningen, a case first registered in August 2020 would be heard in February 2021 and, if the case

is adjourned or requires a second hearing, the next available date would be in August 2021. During the pandemic, the backlog of cases increased. To avoid the creation of additional delays in Dutch courts, the authorities passed a temporary act (Tweede Verzamelspoedwet COVID-19) to increase the number of available judges by allowing retired judges to rejoin the judiciary. In Utrecht, the second slowest city for enforcing contracts, two retired judges were called back to help with the caseload.

In Eindhoven, Middelburg, and Rotterdam, scheduling the first hearing takes less time. In Middelburg, a court officer (instead of a judge) assigns cases based on judges' legal experience and availability. This approach streamlines the scheduling process. Lawyers in Eindhoven note that the court's efficient use of the scheduling system has helped to reduce the waiting period from filing the summons to the first hearing to three to six months. This system, which consolidates the schedules of the parties

FIGURE 24 Differences in the trial and judgment phase drive variations in the time to resolve a commercial dispute



Source: Subnational Doing Business and Doing Business databases.

Note: The average for the European Union is based on economy-level data for 27 EU member states. Data for Amsterdam and EU average are not considered official until published in the *Doing Business 2021* report.

and their lawyers, allows administrative personnel to optimize judges' schedules, maximizing efficiency in scheduling the first hearing. Scheduling the hearing date in Rotterdam is also easier following a recent increase in judges, a new computerized case assignment system, and the expanded use of virtual hearings.¹³⁹ These measures help judges to manage their schedules and administrative staff to ensure courtroom availability. Judges also receive valuable daily support from staff, many of them local university students.

Trial hearings are used to discuss evidence, including from expert witnesses. If the legal and factual aspects of the dispute are clear, no adjournment or additional hearing is needed. Delivery of an expert opinion rarely takes more than three months.

After evidence is collected and arguments are debated, the judge issues a decision. Judges usually aim to draft their judgment in six weeks, but it can take significantly longer in practice. In most cities a decision can take three to six months, depending on the workload of the judge and the complexity of the case. As part of the judiciary's 'Tijdige Rechtspraak' (timely justice) program, the courts jointly set up an *inloopkamer* (literally, a "catch-up chamber"), which became operational in March 2021, to address these delays, reduce existing backlogs, and assist judges in finalizing their judgments.¹⁴⁰ This chamber provides extra capacity where the need is greatest across the entire judiciary. Judges and lawyers from the *inloopteams* focus on specific case flows to address the backlog efficiently. Most of the courts covered in the study (Gelderland, Limburg, Central Netherlands, East Brabant, Rotterdam, and The Hague) have already requested that the National Council of the Judiciary include them in the project.

Enforcement procedures are uniform across the Netherlands. Enforcement takes 65 days on average across the courts and cities report a variation of no

more than 10 days (except for Enschede, where the plaintiff typically gives the defendant more time to comply). Among EU member states, only Luxembourg (60 days) enforces the judgment faster than the Netherlands. At 90 days, Enschede lags the other Dutch cities; even so, in the European Union only Luxembourg and Estonia (75 days) have faster enforcement times than Enschede. The sale of the debtor's seized assets is not allowed until four weeks after the judgment; bailiffs use this waiting period to prepare the auction (which can take place soon after the four-week period). Occasionally the process can take several days longer—for example, the attachment of movable assets might take place with a police officer, which requires coordination of the officer's and the bailiff's schedules.

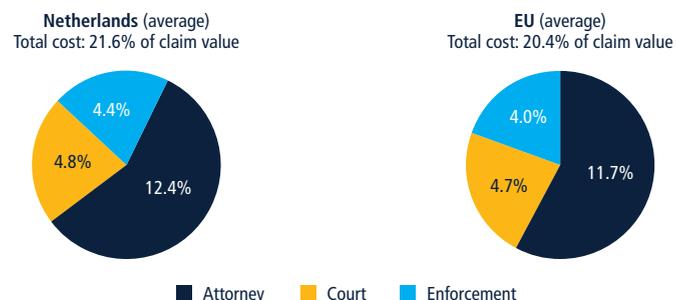
The cost of litigation varies from 18.9% of the claim value in Middelburg to 23.9% in Amsterdam. Attorney fees, which make up the bulk of the cost, are typically charged at an hourly rate (figure 25). Because the attorney fee structure is not standardized in the Netherlands, critics argue that legal fees lack transparency.¹⁴¹ Attorneys explain that rates vary depending on the demand for judicial services and time to resolve the case. In their assessment, the hourly rate is generally higher in Amsterdam and The Hague, given higher demand for judicial services. Costs are also relatively high in Maastricht and Utrecht, where judicial

procedures are on the longer end. Fees are slightly lower in Enschede, Groningen, and Middelburg, where the demand for legal services on commercial matters is lower.

The Court Fees Law (*Wet griffierechten burgerlijke zaken*)¹⁴² sets court fees nationwide, including the fees to register the claim and for the issuance of the judgment (EUR 2,042). However, the fees of expert witnesses are unregulated, resulting in variations across the benchmarked cities in court fees. Expert witness fees are highest in Enschede, Maastricht, and Middelburg—among the smaller cities benchmarked—and Rotterdam. Practitioners report that there are fewer local experts in smaller cities, reducing competition and raising prices. In addition, experts who charge the same rate for services nationwide tend to be based in larger cities; they charge transportation expenses when they travel to locations outside of their hub.

The Bailiffs' Fee Decree (*Besluit tarieven ambtshandelingen gerechtsdeurwaarders*) regulates enforcement costs in the Netherlands.¹⁴³ The cost to store the seized goods and organize the public sale varies across the benchmarked cities. Auctions occur either onsite (if the attached goods are on the defendant's premises), in a rented hotel conference room, or at an auction house. There is no cost for an onsite auction. For auctions

FIGURE 25 Court costs in the Netherlands are higher than the EU average



Source: *Subnational Doing Business* and *Doing Business* databases.

Note: The average for the European Union is based on economy-level data for 27 EU member states. Data for Amsterdam and for EU average are not considered official until published in the *Doing Business 2021* report.

held at a hotel conference room, the cost is lowest in Enschede, Groningen, and Middelburg. Costs associated with an auction held at an auction house are included in the auction price and charged directly to the purchaser of the goods.

The Dutch judicial system ranks among the top civil justice systems globally,¹⁴⁴ and international parties are increasingly choosing the Dutch courts—specifically the Netherlands Commercial Court—to resolve their cross-border disputes (box 4). However, the Netherlands scores only 7 of 18 possible points on the *Doing Business* quality of judicial processes index. This index measures whether an economy has adopted a series of good practices in its court system in four areas (court structure and proceedings, case management, court automation, and alternative dispute resolution). The lack of automatic case assignment tools and the absence of innovative platforms

to manage case documents are two of the Dutch judicial system's most urgent weaknesses.

With the legal framework applied consistently nationwide, all Dutch courts follow the same judicial processes as measured by *Doing Business*¹⁴⁵ (figure 26). However, the failure of recent digitalization projects (see box 5) has prevented the Dutch courts from reaching a level of court automation and case management system comparable to that of their peers.

The Dutch courts are only partially automated. As in Belgium, the availability of electronic means to manage a case is among the lowest in the European Union.¹⁴⁶ Some automated features are available to litigants (for example, they can pay court fees electronically), and the court publishes commercial judgments at all levels, allowing litigants to assess their rights and lawyers to

apply the law consistently. However, some widely available features in other advanced economies are not available in the Netherlands. For example, unlike in 42 other economies measured by *Doing Business*, the initial complaint cannot be filed electronically in the Netherlands. Also, a bailiff must carry out the service of process in person (the Supreme Court temporarily allowed bailiffs to serve documents by postal mail during the pandemic).

The Dutch courts also have a mixed performance on the court structure and proceedings component. Small claims courts (*kantonrechter*) are available, and self-representation is permitted, preventing small-figure disputes from burdening the district courts. The law also provides for pretrial attachment of the defendant's movable property to prevent the debtor from disposing of assets before trial. Like in 163 other economies worldwide,

BOX 4 The Netherlands Commercial Court: a European judicial destination for international commercial disputes

The Netherlands Commercial Court (NCC) was established on January 1, 2019, as a specialized division within the Amsterdam District Court and the Amsterdam Court of Appeal that offers high-level international dispute settlement by hearing complex cross-border commercial cases.^a NCC proceedings are conducted in English, and all cases are heard and disposed of by a three-judge panel with specific knowledge in the field of international commercial litigation. The NCC is one of the world's first civil law-based international commercial courts.^b

The NCC's jurisdiction is based on consent. If the dispute does not fall under the Amsterdam District Court's jurisdiction, the parties must designate the NCC as the competent court (typically in the forum selection clause of their agreement). There must be an international aspect to the dispute, and the parties must have expressly agreed that the proceedings will be held in English.^c

The idea to create the NCC came from the national Council for the Judiciary, which, in 2015, noted that a considerable number of complex cross-border disputes were settled outside of the Netherlands by foreign courts or through (international) arbitration. The Council expressed concern that the Netherlands could forego knowledge on the settlement of international commercial disputes within the existing Dutch legal framework. The NCC was subsequently created as a landmark forum for EU companies, with the ambition to offer first-class international legal services and establish a knowledge hub in the Netherlands.

The NCC can hear contractual disputes, precontractual issues, tort claims, personal property disputes, and corporate law matters. Unlike other Dutch courts, the NCC establishes an informal, pretrial case management conference which gives parties a say on how proceedings will be conducted. A web portal, eNCC, facilitates communication and document exchange.

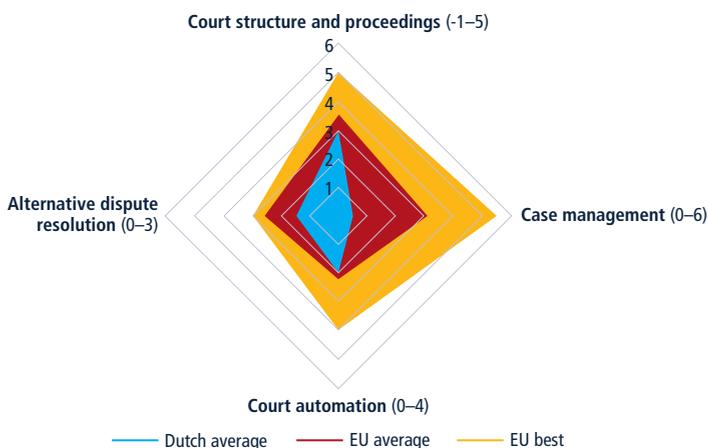
The NCC rendered its first final judgment on the merits in March 2020. With state-of-the-art facilities, highly qualified judges, and proceedings conducted in English, the NCC is expected to become a benchmark venue for EU companies.

a. As such, the NCC would not be competent to hear the *Doing Business* case study which focuses on domestic litigation.

b. Van der Weide, J. A. 2020. "The Netherlands Commercial Court (NCC): Its Challenges and Perspectives." In Chen, L., and A. Janssen (eds.) *Dispute Resolution in China, Europe and World*. Ius Gentium: Comparative Perspectives on Law and Justice, vol 79. Springer, Cham.

c. See the NCC rules, available at <https://www.rechtspraak.nl/English/NCC/Pages/rules.aspx>.

FIGURE 26 The level of case management and court automation is low in the Dutch courts



Source: *Subnational Doing Business* and *Doing Business* databases.

Note: The average for the European Union is based on economy-level data for 27 EU member states. Data for EU averages are not considered official until published in the *Doing Business 2021* report. Among EU member states, Croatia, Poland, and Romania have the highest score on the court structure and proceedings index. Latvia has the highest score on the case management index. Estonia, Lithuania, and the Slovak Republic have the highest score on the court automation index. Germany, Hungary, Italy, Lithuania, Latvia, Poland, Romania, and Spain have the highest score on the alternative dispute resolution index.

BOX 5 A quality and innovation initiative that fell short of digitalizing Dutch courts

As part of its push to modernize and digitalize the Dutch justice system, in 2014 the Ministry of Justice and Security and the Council for the Judiciary jointly set up an ambitious initiative to introduce digital litigation and simplify civil procedure law. The program, *Kwaliteit En Innovatie* (quality and innovation, known by its acronym KEI), was piloted at the Midden-Nederland (Utrecht) and Gelderland (Arnhem) district courts.

From January 1, 2018, to October 19, 2019, attorneys litigating commercial cases before the two district courts were required to do so digitally in proceedings on the merits, including electronic service of process and digital communication between the court and lawyers. Despite a high level of enthusiasm for a comprehensive digital system, ultimately, the KEI program was unsuccessful. Lawyers and judges explain that the system was too ambitious and unable to process the volume of information received. One respondent confessed to taking leave as a result of the frustration caused by a constantly crashing computer. The KEI led to underperformance, user frustration, and even episodes of complete shutdown.

Despite the KEI's failure, efforts to modernize the judiciary were not in vain. Some KEI procedural changes were kept after the pilot ended. Immediately after ending the KEI program, the judiciary launched new attempts to digitalize the legal system through the gradual implementation of Digital Access (*Digitale Toegang*) and Digital Work File (*Digitaal Werkdossier*). These initiatives will be piloted for attachment requests at the Amsterdam District Court starting on June 1, 2021. Unlike KEI, participation will be voluntary. If the pilot is successful, all 11 district courts should be able to receive digital attachment requests by the end of 2021. The Council for the Judiciary intends to fully digitalize the Dutch courts by the end of 2024 (for non-professionals, paper-based litigation will remain an option).

the Dutch courts randomly assign cases to judges. However, this process is not fully automated. Also, except for the NCC—which focuses on international cases—the Netherlands has no dedicated specialized commercial court or division within the district courts.

With just 0.5 out of 6 possible points, the Netherlands also lags in case management techniques for judges, lawyers, and parties to a dispute. The pretrial conference is not an established good practice in Dutch courts, although some judges make use of the first hearing of a trial to streamline the dispute. Paper files are still widely used in the Dutch courts, and the introduction of an integrated electronic case management system has generally failed. The lack of digitalization has reduced the availability of court reports and statistics. Procedural law sets time standards for some court events, but these are not binding in most cases. Lastly, the Dutch Code on Civil Procedure does not strictly regulate adjournments (merely referring to generic compelling reasons or *force majeure* clauses), which can be a source of delay.

Although the Netherlands provides a framework for voluntary mediation, regulates commercial arbitration, and ensures that valid arbitration clauses are enforced in practice, no financial incentives exist to encourage mediation or conciliation.

WHAT CAN BE IMPROVED?

Consider making measures allowing virtual hearings permanent

During the COVID-19 pandemic, the Dutch judiciary temporarily allowed the use of digital features as a means of continuing court operations.¹⁴⁷ Between March 17 and April 6, 2020, only very urgent cases (so-called “List 1” cases) were conducted online (via Skype) or by telephone in court. From April 7 to May 10, urgent cases (“List 2”) were treated in the same way. In parallel, the courts encouraged written proceedings

for these cases. Experts participating in this study provided contrasting feedback on the shift to remote litigation. Many users were generally satisfied, but others—often judges—highlighted the importance of nonverbal communication and in-presence, informal contacts, which were absent in the virtual hearings.

Making virtual hearings an option permanently would provide more flexibility in the organization of the litigation. It would facilitate the scheduling of trial hearings and time savings for judges, attorneys, and litigants. Furthermore, virtual hearings could reduce the impact of common circumstances that currently warrant a hearing adjournment (such as the unavailability of a hearing room or minor health condition of one of the parties). The Netherlands could follow the example of other economies with a legal framework allowing litigation to occur remotely. In Estonia, all steps in a legal dispute can be completed remotely, from initiating the case until the publication of the decision. During the 2020 COVID-19 lockdown period, around 61% of hearings were held online in Estonia, keeping the number of decided cases steady with the previous quarter (when there was no lockdown).¹⁴⁸ In Singapore, the Chief Justice of the Supreme Court cited time and cost efficiencies to justify that most cases would resume but will continue to be held virtually on a permanent basis.¹⁴⁹

Consider expanding e-features in courts for commercial litigation and small claims

COVID-19 has highlighted the suboptimal nature of courts around the world. In many jurisdictions, the shift toward virtual justice is gaining momentum and improving court efficiency. However, with a low level of court automation, the Netherlands lags in this regard. There have been attempts to modernize the Dutch courts, but with some courts still adopting older data management systems (such as MS-DOS), there is room for improvement.¹⁵⁰

Features such as electronic filing of cases and electronic service of process—that is, the initial summons can be served by email, fax, or text message—can streamline and accelerate the process of commencing a lawsuit. But court automation has broader benefits. Electronic records tend to be more convenient and reliable. Reducing in-person interactions with court officials results in better access to courts. These features also reduce the cost to enforce a contract—parties save on courthouse visits, while courts save on storage costs, archiving costs, and court officers' costs. The implementation of Korea's e-court system resulted in a savings of \$221 per e-filing from a reduction in paper use, the time spent in court, cheaper service of process, lower transportation costs, easier archiving of documents, and easier payment of fees.¹⁵¹ Furthermore, e-filing facilitates access to and the delivery of justice. The best-performing economies have several features of court automation. Estonia, Lithuania, and the Slovak Republic are the EU member states that obtain the highest possible score on the *Doing Business* court automation index.

Doing Business records 24 reforms introducing an e-filing system for commercial court cases and allowing attorneys to submit the initial complaint online. Today, 42 economies worldwide allow the electronic filing of the initial complaint. Similarly, 37 economies permit e-service of process. Germany made enforcing contracts easier by introducing e-filing of the initial complaint and e-service of process without the need for paper documents.

Consider creating specialized commercial courts or divisions

Having courts or divisions with general commercial jurisdiction—hearing only commercial cases—is an internationally recognized good practice. When properly established, such courts can improve efficiency because they tend to have streamlined procedures and because they offer an alternative forum for litigants that may compete with regular courts.¹⁵² *Doing*

Business data show that the 101 economies with dedicated commercial courts resolve cases 92 days sooner on average than those without such courts.

Given the level of business activity in the Netherlands, a dedicated commercial court would have no shortage of cases. The establishment of the NCC in Amsterdam is already creating a hub of commercial litigation knowledge. However, the NCC's focus is primarily on international cases.

A gradual approach toward specialized commercial jurisdictions could be an option. In 1995, North Carolina, a U.S. state with a population of more than 10 million, created a business court with a statewide jurisdictional reach. Initially staffed by one judge, the court's expansion was recommended in 2004. As of mid-2019, there were five active business court judges sitting in four cities across the state who hear cases originating in North Carolina.¹⁵³

NOTES

- European Commission. 2019. 2019 Small Business Act Fact Sheet, Netherlands. Brussels: European Commission.
- World Bank. 2013. *Doing Business 2014: Understanding Regulations for Small and Medium-Size Enterprises*. Washington, DC: World Bank Group. See also van Gelder, Gabriël. 2012. "Finally: Dutch Flex-BV is now in force." *DLA Piper*, November 28. <https://www.dlapiper.com/en/us/insights/publications/2012/11/finally-dutch-flexbv-is-now-in-force/>.
- Data used in this report for Amsterdam and comparator economies are not considered official until published by the *Doing Business 2021* report.
- The cities were selected based on demographic and geographical criteria. Each city belongs to a different NUTS2 region (the Nomenclature of Territorial Units for Statistics, or NUTS, is a geocode standard for referencing the subdivisions of countries for statistical purposes developed by the European Union). Furthermore, the selection of cities was agreed between the World Bank project team, the European Commission's Directorate-General for Regional and Urban Policy, the Invest in Holland Network and the Ministry of Economic Affairs. The data presented for Amsterdam are those published by the global *Doing Business* report, which uses Amsterdam as a proxy for the Netherlands.
- The indicator quality components are the building quality control index for dealing with construction permits, the reliability of supply and transparency of tariff index for getting electricity, the quality of the land administration index for registering property, and the quality of judicial processes for enforcing contracts.
- Data used to calculate the quality of the land administration index for registering property are not considered official until the *Doing Business 2021* report is published.
- Although the Bibob law is a national-level regulation, municipalities apply it locally at their discretion. The law, which is partially integrated into the Wabo permitting legislation, serves as an additional layer of protection against money laundering and criminal activity.
- The basic screening comprises a form that the developer fills out that includes company accounting information. Should the municipality choose to carry out an in-depth evaluation—for example, if they have doubts about the legitimacy of the business—the authorities contact the developer for further information.
- These cities are Amsterdam, Enschede, Groningen, Maastricht, and Rotterdam. Amsterdam, which has the lowest threshold, applies a basic Bibob screening to all construction projects over EUR 250,000, suggesting that the Amsterdam municipality views construction projects as vulnerable to a relatively high risk of criminal activity. Maastricht has the second lowest threshold at EUR 500,000. Enschede, Groningen, and Rotterdam all apply a threshold of EUR 1,000,000. Although Arnhem did not apply the basic Bibob screening to construction projects at the time of this study, it has implemented one in 2021.
- For more information on Estonia's online company registration portal, see the website at <https://www.rik.ee/en/company-registration-portal/e-residency>.
- For more information on the Danish system, see the website at <https://indberet.virk.dk/>.
- See the Business Portal's website at <https://eportugal.gov.pt/en/entrar>.
- Auckland (New Zealand) Council. 2019. "Contributions Policy 2019." Auckland: Auckland Council. <https://www.aucklandcouncil.govt.nz/plans-projects-policies-reports-bylaws/our-policies/docsdevelopmentcontributionspolicy/contributions-policy.pdf>.
- Book 2 Title 5 of the Dutch Civil Code.
- The Netherlands' UBO register was launched on September 27, 2020. For EU member states, the UBO register is mandatory under EU Directive 2015/849, the fourth anti-money laundering directive. In the Netherlands, the UBO register is legally regulated by the Wwft Implementation Decree 2018, the Commercial Register Act 2007, and the Commercial Register Decree 2008.
- The Chamber of Commerce's business registration fee was EUR 50 for the period January to December 2020. The annual compulsory contribution was abolished in 2013. Companies, associations, and foundations do not pay any other costs for registration in the commercial register after initial registration.
- Entrepreneurs setting up a bv must use the services of a notary, located anywhere in the Netherlands, independent of where the company will be established, to draft and execute the notarial deed.
- Starting a business in Estonia, Finland, Greece, and Slovenia requires three procedures; in Ireland, Latvia, Lithuania and Sweden it requires four.
- Belgium, Cyprus, Finland, Ireland, and Portugal do not require any paid-in minimum capital at the time of business startup.
- The Act for Simplification and Flexibilization of Private Company Law (Wet vereenvoudigen en flexibiliseren bv-recht) took effect on October 1, 2012, abolishing the minimum capital requirement for these companies (previously set at EUR 18,000).
- The Chamber of Commerce's online tool is available at <https://www.kvk.nl/advies-en-informatie/bedrijf-starten/een-bedrijfsnaam-kiezen/>. The tool is only capable of verifying whether an existing company name in the Commercial Register uses the identical spelling as that of the proposed company.
- For the Trade Name Act, see <https://wetten.overheid.nl/BWBR0001906/2017-09-01>.
- To draw up a deed of incorporation, the civil-law notary requires information including the company name, location, and purpose as described in Article 2:177, paragraph 1 of the Dutch Civil Code. Notaries also require a copy of the founders' identification documents.
- The various forms completed by the civil-law notary to register a company are available at <https://www.kvk.nl/inschrijven-en-wijzigen/inschrijven-onderneming-bv-of-nv-bestaand/>.
- The national electronic registration platform, ORN, was introduced in 2013; the NAU in 2020.
- Based on interviews with representatives from the Chamber of Commerce and private professionals in the Netherlands, April to December 2020.
- See the Commercial Register's database at <https://www.kvk.nl/zoeken/handelsregister/>.
- Entrepreneurs can access the Tax Authority portal at <https://www.belastingdienst.nl/wps/wcm/connect/nl/ondernemers/content/inloggen-voor-ondernemers>.
- More information on the small business scheme (Kleineondernemersregeling, KOR) is available at <https://business.gov.nl/subsidiy/small-businesses-scheme/>.
- The PDF form is available at https://download.belastingdienst.nl/belastingdienst/docs/melding_loonheffingen_aanmelding_werkgever_lh5901z9fol.pdf.
- Any company that becomes an employer must send the form to the following address: Dutch Tax and Customs Administration, Postbox 2892, 6401 DJ, Heerlen.
- According to interviews with the Chamber of Commerce by the *Subnational Doing Business* team in June 2020, as of July 2011, the Chamber of Commerce no longer carries out trade name assessments and cannot refuse the registration of a company based on the name chosen, except for those that are not allowed by law.
- For more information, see <https://www.kvk.nl/advies-en-informatie/bedrijf-starten/een-bedrijfsnaam-kiezen/>.
- See the website of the Benelux Office for Intellectual Property (BOIP) at <https://www.boip.int/nl/merkenregister/#/>.
- See the website of the Internet Domain Name Registration Foundation at <https://www.sidn.nl/>.
- For more information, see the business registry's website at <http://bolsafirmasdenominacoes.justica.gov.pt/index.php>.
- World Bank. 2018. *Doing Business in the European Union 2018: Croatia, the Czech Republic, Portugal and Slovakia*. Washington, DC: World Bank.
- For more information on Estonia's e-Business Register, see the website at www.rik.ee.
- For more information on registering a company with Companies House, see the website at www.gov.uk/limited-company-formation/register-your-company.
- These 10 EU member states are Austria, Belgium, Cyprus, Croatia, Germany, Hungary, Italy, Malta, Poland, and Spain.
- See the Firm24 website at <https://www.firm24.nl>. Other online platforms that help entrepreneurs to establish a bv include the following: <https://www.bv-oprichten.com/#bv%20oprichten>; <https://www.ligo.nl/bv-oprichten>; <https://www.standaardbv.nl/>; <https://www.uwbovoprichten.nl/>.
- Coste, Cyriane, Marie Delion, Adrián González, Frédéric Meunier, Nathalie

- Reyes, and Yuri Valentinovich. 2019. "The Involvement of Third-Party Professionals in Business Registration and Property Transfer." World Bank Research and Development Center in Chile, Indicators Group Research Note. World Bank, Washington, DC.
43. For more information on SPOT, see the website at <https://spot.gov.si/>.
44. World Bank. 2019. *Doing Business in the European Union 2020: Greece, Ireland and Italy*. Washington, DC: World Bank.
45. For more information, see the website at <https://www.gov.uk/limited-company-formation>.
46. Examples are available at www.gov.uk/register-a-company-online.
47. European Commission. 2018. *Commission Staff Working Document Impact Assessment*. Brussels: European Commission. <https://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=SWD:2018:0141:FIN:EN:PDF>.
48. For more information on Estonia's online company registration portal, see the website at <https://www.rik.ee/en/company-registration-portal/e-residency>.
49. For more information on the Danish system, see the website at <https://indberet.virk.dk/>.
50. See the Business Portal's website at <https://eportugal.gov.pt/en/entrar>.
51. For more information on the Canadian system, see <https://www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/cs06642.html>.
52. Additional information on the system in the United Kingdom is available at <https://www.gov.uk/limited-company-formation/register-your-company>.
53. The Wabo (Wet algemene bepalingen omgevingsrecht) legislation was enacted in 2010 and has been amended several times since. Its main purpose is to consolidate and simplify regulations and permitting pertaining to construction, nature, and environment.
54. For more information on the online platform, see <http://omgevingsloket.nl> and <http://olo.nl>.
55. The dealing with construction permits indicators record all procedures required for a business in the construction industry to build a warehouse, along with the time and cost to complete each procedure. In addition, the indicator measures the building quality control index, which evaluates the quality of building regulations, the strength of quality control and safety mechanisms, liability and insurance regimes, and professional certification requirements. For more information, see the data notes.
56. Pile, a vertical structural element that is driven to reach load-bearing level in the ground, is a necessary foundational element in construction due to soft soil in the Netherlands.
57. The platform is a result of cooperation between the various utility companies with the aim of simplifying the application process for developers. The Mijnaansluiting platform sorts applications before forwarding them to the appropriate utility. The utility then processes the application. For more information on the platform, see the website at www.mijnaansluiting.nl.
58. The Bibob law is a national-level regulation applied at the discretion of the municipality. The law, which is partially integrated into the Wabo legislation, serves as an additional layer of protection against money laundering and criminal activities.
59. The basic screening is comprised of a form that the developer fills out that includes company financial information. Should the municipality choose to carry out an in-depth evaluation—if they have doubts about the legitimacy of the business—the developer is contacted for further information.
60. These cities are Amsterdam, Enschede, Groningen, Maastricht, and Rotterdam. Amsterdam, which has the lowest threshold, applies a basic Bibob screening to all construction projects over EUR 250,000, suggesting that the Amsterdam municipality views construction projects as vulnerable to a relatively high risk of criminal activity. Maastricht has the second lowest threshold at EUR 500,000. Enschede, Groningen, and Rotterdam all apply a threshold of EUR 1,000,000. Although Arnhem did not apply the basic Bibob screening to construction projects at the time of this study, it has implemented one in 2021.
61. In Amsterdam as in all the other cities, private sector companies are owned by public shareholders (combination of municipalities and provinces). For more information on Waternet merger, see <https://publicaties.rekenkamer.amsterdam.nl/gemeentelijke-rioolwatertaken/>.
62. For further details on permit discounts in Amsterdam: <https://www.amsterdam.nl/veelgevraagd/?caseid=%7b35E4893B-EE26-4D8D-AC88-89A092BC12D8%7d>.
63. For further details on permit discounts in The Hague: <https://www.denhaag.nl/nl/vergunningen-en-ontheffingen/omgevingsvergunningen/korting-op-bouwleges-krijgen.htm>.
64. For more information on the *Doing Business* methodology, see <https://www.doingbusiness.org/en/methodology/dealing-with-construction-permits>.
65. The relevant laws can be found in the *Burgerlijk Wetboek* book 6 title 1 article 74 and book 6 title 12 section 1.
66. For more information on the *Doing Business* methodology, see <https://www.doingbusiness.org/en/methodology/dealing-with-construction-permits>.
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73. For nonstandard or more complex cases, different requirements apply. For more details on the requirements, see https://vng.nl/sites/default/files/vth_wabo_kwaliteitscriteria_versie_2_2_2019_deel_b.pdf.
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75. Moullier, Thomas. 2017. "Building Regulatory Capacity Assessment: Level 2—Detailed Exploration." World Bank, Washington, DC.
76. As the regulator, ACM is charged with sector-specific market supervision of telecommunications, the gas and electricity market, fair competition, and consumer protection law. For more information, see ACM's website at <https://www.acm.nl/nl>.
77. As regulated by the Electricity Act 1998, Article 10a, available at <https://wetten.overheid.nl/BWBR0009755/2021-01-01>. For more information on the activity of the transmission system operator, see the TenneT website at <https://www.tennet.eu/e-insights/regulation-of-the-electricity-price/dutch-regulation/>.
78. The EU member states with the lowest grid connection costs are the Czech Republic, France, and Poland.
79. These countries are Bulgaria, Belgium, Cyprus, Hungary, and Romania.
80. To measure the reliability of supply and transparency of tariffs, *Doing Business* presents an index scored from 0 to 8 points. The index measures the role of the energy regulator, the systems used to monitor power outages and restore supply, whether financial deterrents exist to limit outages, and whether effective tariffs are available online and customers are notified of a change in tariffs a full billing cycle in advance. For more details, see the data notes.
81. Electricity Code, Article 2.19 in conjunction with Article 2.25 paragraph 2 sub c states that a connection with a capacity of between 60 kVA and 0.3 MVA will be made at the low-voltage level (<https://wetten.overheid.nl/BWBR0037940/2020-12-05>).
82. KLIC is the Kabels en Leidingen Informatie Centrum (Cables and Pipes Information Center). The KLIC request must be submitted 20 business days at the earliest and three business days at the latest from the start of the excavation works. The Information

- Exchange Above-and Underground Networks Act 2018 (WIBON) states in Article 10 that the cadastre is required to send a notice of receipt immediately after the KLIC request is submitted. Article 13 paragraph 1 stipulates that within two business days the cadastre sends all requested information. In case the subcontractor finds a grid that was not included in the map while digging, Article 20 requires that the cadaster be notified immediately. The cadaster then notifies all potential owners of the cables, and those parties are required to respond within 10 business days.
83. The meter market for connections exceeding 3x80 ampere was liberalized in 2011. Since then, distribution utilities cannot install meters, and the customer is responsible for hiring a meter company. See the regulator's website at <https://www.acm.nl/nl/onderwerpen/energie/afnemers-van-energie/energietaarief/meettarief>; Electricity Law, art. 95ca par. 2 (<https://wetten.overheid.nl/BWBR0009755/2021-01-01>).
84. The electronic platform is Energy Data Services Netherlands (EDSN). All Dutch distribution utilities, suppliers, meter companies, and parties that purchase electricity on the wholesale market and sell it to suppliers are connected to this platform. The parties use this platform and an internal message system for digital data exchange. Each connection is identified by a unique European Article Number (EAN) code that is used for internal communication.
85. The Electricity Code, Article 8.4 sub d (available at <https://wetten.overheid.nl/BWBR0037940/2020-12-05>) stipulates that a utility has 10 working days to send a quote after receiving an application for a connection with a maximum capacity of 10 MVA. The Electricity Act, Article 23 par. 4 (available at <https://wetten.overheid.nl/BWBR0009755/2021-01-01>) sets a limit of 18 weeks to obtain a new connection from the moment the connection request is submitted to the utility. Note that a connection request is considered submitted as soon as the applicant accepts the quote as offered by the utility.
86. Consultative meetings with Dutch distribution utility and other practitioners for this study. Distribution utilities acknowledge issues with current staffing on their websites. See for example <https://www.enexisgroep.nl/actuele-themas/schaarste-personeel/>; and <https://www.liander.nl/nieuwe-aansluiting>. This staff shortage has also been mentioned in the national news (<https://www.ad.nl/friesland/netbeheerders-zoeken-honderden-personeelsleden-in-groningen-drenthe-en-friesland-a8dd345e/>; <https://www.deondernemer.nl/personeel/arbeidsmarkt/chronisch-personeelstekort-stedin-werft-technische-tieners-baangarantie-i09bewijs-1099504>). As for increased workload, see Enexis Annual Report 2019, available at <https://www.enexisgroep.nl/media/2695/enexis-holding-nv-jaarverslag-2019.pdf>; Liander Annual Report 2019, available at https://www.liander.nl/sites/default/files/Liander_Jaarbericht_2019.pdf; Stedin Annual Report 2019, available at: https://jaarverslag.stedingroep.nl/2019/xmlpages/resources/TXP/stedin_groep_verslag_2019/pdf/Stedin_Groep_Jaarverslag_2019.pdf.
87. Consultative meetings with Dutch distribution utility and other practitioners for this study.
88. As regulated by the General Administrative Law Act, available from <https://wetten.overheid.nl/BWBR0005537/2021-03-01>. Local municipalities have their own regime that can deviate from the national law as long as they do not exceed the limits as set by the national law.
89. The *Doing Business* case study assumes that the electricity cable crosses a 10-meter-wide public road. In Enschede, permits for excavations under 25 meters are not required according to the General Regulation Underground Infrastructure Enschede 2018 (<https://dloket.enschede.nl/loket/sites/default/files/IMG/AVOI%20Enschede%202018.pdf>. Article 2.8).
90. For more information, see the website at www.mijnaansluiting.nl.
91. The Mijnaansluiting platform sorts applications before forwarding them to the appropriate utility. The utility then processes the application. Using the Enexis website is faster because it eliminates the need for the forwarding step—it is submitted directly to the utility. Enexis also allows customers to submit applications through the national platform.
92. The first 25 meters of cable are free of charge.
93. Electricity Code, Article 8.8 (<https://wetten.overheid.nl/BWBR0037940/2019-02-01#Hoofdstuk8%20-%20Article%208.8>). Compensation for outages exceeding four hours is paid out automatically.
94. The Cables and Pipelines Regulation establishes that the municipality must issue a permit decision within two business days of receiving a permit request for noninvasive works.
95. In Arnhem, it takes six weeks to issue a permit instead of eight weeks set at the national level, however the length of legal time frame is still considered long compared to other economies.
96. See the Austrian regulator's website at <https://www.e-control.at/marktteilnehmer/erhebungen/erhebungen-zur-qualitaet-der-netzdienstleistung>.
97. Dutch utilities also publish statistics on the number of applications, length in kilometers of the electricity grid, incidents, transported electricity on the grid, and average outage duration and frequency in an annual report. The Dutch regulator also publishes factsheets that contain similar information. The most recent factsheet dates from 2017 (the regulator is modernizing the visuals). For more, see the ACM's website at <https://www.acm.nl/nl/publicaties/factsheets-kwaliteit-2017-van-alle-regionale-netbeheerders>.
98. Customers can track the status of their application (utility preparing the quote; scheduling an inspection, if applicable; whether the application file is sent to a subcontractor for completing excavation works, so the utility can also start simultaneous works in case of a small capacity connection request, and so on).
99. This requirement is in accordance with the Energy Code (Article L342-11), which specifies that urban planning commissions are to bear the cost of extension works for the electricity grid, provided that the network extension can benefit future residents and firms.
100. Article 3 of the Cadaster Act of 1989. Kadaster's mandate includes statutory and advisory tasks in relation to rural areas, the registration and provision of topographical information, registration of ships and aircraft, maintenance of the national triangular network, the management of public law restrictions, the Key Registers of Addresses and Buildings (BAG), the spatial planning portal (RO-online), the combined underground utility information exchange (KLIC), and the national immovable property valuation system (WOZ).
101. The value of the property transferred in the *Doing Business* case study is EUR 2,350,524. As of December 31, 2020 (this report's cutoff date), the property transfer tax was 6% of the property value for commercial properties and 2% for residential properties. Starting January 1, 2021, the property transfer tax for commercial property increased to 8% of the property value. See Article 14 of the Act on taxation of legal transactions.
102. For a semiautomatic registration, the fee is EUR 144.50; for paper registration, the fee is EUR 172. See Article 2 of the Fee Schedule of the Kadaster.
103. The top global performers on the quality of land administration index are Lithuania, the Netherlands, Rwanda, and Taiwan, China.
104. In case of transfers between natural persons, the notary checks the municipality's online identification database.
105. The mortgages and encumbrance extract must be obtained for all transfers, including properties without encumbrance.
106. The Netherlands has 10 basic registers: Central Register of Persons (BRP, Basisregistratie Personen); Trade Register (HR, Handelsregister); Addresses and Buildings Registry (BAG, Basisregistratie Adressen en Gebouwen); Topographical Registry (BRT, Basisregistratie Topografie); Land Registry (BRK, Basisregistratie Kadaster); Vehicles Key Register for vehicle registration (BRV, Basisregistratie Voertuigen, voor kentekenregistratie); Basic Income Register (BRI, Basisregistratie Inkomsten); Real Estate Valuation Register (WOZ, Basisregistratie Waardering Onroerende Zaken); Large-Scale Topography Key Register (BGT, Basisregistratie Grootchalige Topografie); Subsurface Key Register (BRO, Basisregistratie Ondergrond). For additional information, see https://data.overheid.nl/community/group/basisregistraties_10.
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111. Article 2 of the Kadaster's Fee Schedule.
112. Cadaster Organization Act of 2006.
113. Article 1 of the Cadaster Organization Act of 2008.
114. The Dutch authorities adopted the Temporary Law COVID-19 Justice and Security (Tijdelijke Wet COVID-19 Justitie en Veiligheid) allowing the signing of documents for which a private power of attorney does not suffice (such as mortgage deeds) via audiovisual communication tools. See Article 26 of the Temporary Law COVID-19 Justice and Security. This legislation is not applicable to the execution of a transfer deed, for which the party can issue a private power of attorney.
115. According to the *Doing Business* methodology, the quality of land administration includes a fifth component which measures legal provisions on equality of access to property rights for women and men. This subindicator is not discussed in *Doing Business in the European Union* as women and men enjoy the same ownership rights in all EU member states.
116. These economies are Denmark, Estonia, Finland, Lithuania, and the Netherlands.
117. The Netherlands ranked first worldwide for civil justice in the World Justice Project's Rule of Law Index 2017–18. See the report at https://worldjusticeproject.org/sites/default/files/documents/WJP-ROLI-2018-June-Online-Edition_0.pdf.
118. Vijverberg, Mathilde. 2019. "KEI pilot ends: reset of digital litigation at Dutch courts, and new procedural rules." Stibbe.com, August 5. <https://www.stibbe.com/en/news/2019/august/kei-pilot-ends-reset-of-digital-litigation-at-dutch-courts-and-new-procedural-rules>.
119. Dutch Judiciary. 2019. "Rechtspraak: duur rechtszaak moet korter." <https://www.rechtspraak.nl/Organisatie-en-contact/Organisatie/Raad-voor-de-rechtspraak/Nieuws/Paginas/Rechtspraak-duur-rechtszaak-moet-korter.aspx>; De Rechtspraak. 2014. *Judicial Reform in The Netherlands, Change in Broad Outline*. The Hague: De Rechtspraak; Rijksoverheid. 2019. "Kabinet investeert 95 miljoen euro in de rechtspraak." *Rijksoverheid.nl*, September 17. <https://www.rijksoverheid.nl/actueel/nieuws/2019/09/17/kabinet-investeert-95-miljoen-euro-in-de-rechtspraak>.
120. For more information, see "Tijdige en voorspelbare rechtspraak" at <https://www.rechtspraak.nl/Organisatie-en-contact/Organisatie/Raad-voor-de-rechtspraak/Kwaliteit-van-de-rechtspraak/Paginas/Tijdige-rechtspraak.aspx>.
121. International Bar Association. 2020. "Covid-19 Pandemic: Impact of COVID-19 on Court Operations and Litigation Practice." London: International Bar Association; Council of Europe – European Commission for the Efficiency of Justice (CEPEJ). 2020. "Lessons Learnt and Challenges Faced by the Judiciary During and After the Covid-19 Pandemic." Strasbourg: CEPEJ.
122. Since April 9, 2020, users can use a digital platform, ZIVVER, to send procedural documents and messages (typically sent by post or fax) to the judiciary.
123. De Rechtspraak. 2020. "The Netherlands Commercial Court and COVID-19: case management, videoconference hearings and eNCC." *Rechtspraak.nl*, May 27. <https://www.rechtspraak.nl/English/NCC/news/Pages/The-Netherlands-Commercial-Court-and-COVID19-case-management-videoconference-hearings-and-eNCC.aspx>.
124. For an overview of the enforcing contracts indicators and the assumptions underlying the *Doing Business* case scenario, see the data notes.
125. Averages for the EU or other groups of economies are calculated using data from the *Doing Business* database, which uses the main business city as a proxy for each country or economy covered by the global *Doing Business*. Averages for the Netherlands are calculated using *Subnational Doing Business* data for all cities in the study except Amsterdam. For Amsterdam, data are sourced from the *Doing Business* database.
126. *Doing Business* considers the applicable court to be the local court with jurisdiction over commercial contract cases worth 200% income per capita or \$5,000, whichever is greater. In the Netherlands the small claims courts (*Kantongerecht*) are the lowest courts of first instance. They have a monetary threshold of EUR 25,000. Claims above this amount must be filed in the district courts.
127. Supreme Court of the Netherlands. Decision of June 19, 2020 (<https://uitspraken.rechtspraak.nl/inziendocument?id=ECLI:NL:HR:2020:1088>).
128. Dutch Code of Civil Procedure (Rv), Article 114.
129. Dutch Code of Civil Procedure (Rv), Article 133.1.
130. Dutch Code of Civil Procedure (Rv), Article 87.6.
131. In a major development in civil procedures in the Netherlands, the parties have been required by law to appear in person before the court since 2002. De Rechtspraak. 2020. *The Judiciary System in the Netherlands*. The Hague: De Rechtspraak. <https://www.rechtspraak.nl/SiteCollectionDocuments/The-Judiciary-System-in-the-Netherlands.pdf>.
132. European Commission. 2020. *The 2020 EU Justice Scoreboard*. Luxembourg: European Commission. See figure 3. https://ec.europa.eu/info/sites/info/files/justice_scoreboard_2020_en.pdf.
133. *Subnational Doing Business* research, interviews with court officials and litigation attorneys, January 2021.
134. *Subnational Doing Business* research, interviews with court officials and litigation attorneys, February 2021.
135. *Subnational Doing Business* research, interviews with court officials and litigation attorneys, November 2020.
136. Dutch Code of Civil Procedure (Rv), Article 434.
137. Statistics provided by the Council for the Judiciary. The clearance rate is a ratio of the number of cases adjudicated to the number of cases added to the docket.
138. These economies are Cyprus, Greece, Ireland, Italy, Poland, Portugal, the Slovak Republic, and Slovenia.
139. *Subnational Doing Business* research, interviews with court officials and litigation attorneys, December 2020.
140. De Rechtspraak. *Landelijke inloopkamer ondersteunt gerechten bij afhandelen werkvoorraden*. <https://www.rechtspraak.nl/Organisatie-en-contact/Organisatie/Raad-voor-de-rechtspraak/Nieuws/Paginas/Landelijk-inloopkamer-ondersteunt-gerechten-bij-afhandelen-werkvoorraden.aspx>.
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142. See the Court Fees Law at <https://wetten.overheid.nl/BWBR0028899/2021-01-01>.
143. For more information on the Bailiffs' Fee Decree, see <https://www.kbvg.nl/cms/public/files/Btag-tarieven/btag-1-januari-2020-pdf?ac76a46f40>.
144. According to the World Justice Project, which provides a quantitative tool for measuring the rule of law in practice. For more information on the Rule of Law Index, see the website of the World Justice Project at https://worldjusticeproject.org/sites/default/files/documents/WJP-ROLI-2020-Online_0.pdf.
145. For an overview of the enforcing contracts indicators and quality of judicial processes index, see the data notes.
146. European Commission. 2020. The 2020 EU Justice Scoreboard. Luxembourg: European Commission. See figure 27.
147. International Bar Association. 2020. "Covid-19 Pandemic: Impact of COVID-19 on Court Operations and Litigation Practice." London: International Bar Association.
148. Ministry of Justice of the Republic of Estonia. 2020. "Digital Justice in Estonia." Tallinn: Ministry of Justice. <https://www.youtube.com/watch?v=K3WUzJfhYJM>.
149. International Bar Association. November 5, 2020. An interview with Justice Quentin Loh of the Singapore High Court. <https://www.ibanet.org/Article/NewDetail.aspx?ArticleUid=8FD1B23A-9B7A-4CD9-8D2A-162EF4A12DFC>.

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151. Bosio, Erica, and Julien Vilquin. 2013. "Improving court efficiency: the Republic of Korea's e-court experience." World Bank. 2013. *Doing Business 2014: Understanding Regulations for Small and Medium-Size Enterprises*. Washington, DC: World Bank Group.
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City Snapshots and Indicator Details

THE NETHERLANDS

Amsterdam

Starting a business (rank)	7
Score for starting a business (0–100)	91.50
Procedures (number)	5
Time (days)	9
Cost (% of income per capita)	3.8
Paid-in minimum capital (% of income per capita)	0.0

Getting electricity (rank)	4
Score for getting electricity (0–100)	86.63
Procedures (number)	4
Time (days)	102
Cost (% of income per capita)	24.1
Reliability of supply and transparency of tariffs index (0–8)	8

Enforcing contracts (rank)	8
Score for enforcing contracts (0–100)	59.94
Time (days)	514
Cost (% of claim value)	23.9
Quality of judicial processes index (0–18)	7.0

Dealing with construction permits (rank)	4
Score for dealing with construction permits (0–100)	66.92
Procedures (number)	13
Time (days)	189
Cost (% of warehouse value)	4.0
Building quality control index (0–15)	10

Registering property (rank)	7
Score for registering property (0–100)	80.01
Procedures (number)	5
Time (days)	3
Cost (% of property value)	6.1
Quality of land administration index (0–30)	28.5

Arnhem

Starting a business (rank)	1
Score for starting a business (0–100)	91.70
Procedures (number)	5
Time (days)	9
Cost (% of income per capita)	2.2
Paid-in minimum capital (% of income per capita)	0.0

Getting electricity (rank)	6
Score for getting electricity (0–100)	84.24
Procedures (number)	4
Time (days)	124
Cost (% of income per capita)	24.1
Reliability of supply and transparency of tariffs index (0–8)	8

Enforcing contracts (rank)	6
Score for enforcing contracts (0–100)	60.46
Time (days)	517
Cost (% of claim value)	22.3
Quality of judicial processes index (0–18)	7.0

Dealing with construction permits (rank)	7
Score for dealing with construction permits (0–100)	65.85
Procedures (number)	13
Time (days)	231
Cost (% of warehouse value)	2.4
Building quality control index (0–15)	10

Registering property (rank)	5
Score for registering property (0–100)	80.06
Procedures (number)	5
Time (days)	3
Cost (% of property value)	6.1
Quality of land administration index (0–30)	28.5

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

Eindhoven			
Starting a business (rank)	5	Dealing with construction permits (rank)	2
Score for starting a business (0–100)	91.57	Score for dealing with construction permits (0–100)	68.89
Procedures (number)	5	Procedures (number)	13
Time (days)	9	Time (days)	202
Cost (% of income per capita)	3.3	Cost (% of warehouse value)	1.7
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	2	Registering property (rank)	1
Score for getting electricity (0–100)	87.08	Score for registering property (0–100)	80.10
Procedures (number)	4	Procedures (number)	5
Time (days)	98	Time (days)	3
Cost (% of income per capita)	18.3	Cost (% of property value)	6.0
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	1		
Score for enforcing contracts (0–100)	62.24		
Time (days)	471		
Cost (% of claim value)	20.9		
Quality of judicial processes index (0–18)	7.0		
Enschede			
Starting a business (rank)	1	Dealing with construction permits (rank)	10
Score for starting a business (0–100)	91.70	Score for dealing with construction permits (0–100)	62.75
Procedures (number)	5	Procedures (number)	15
Time (days)	9	Time (days)	232
Cost (% of income per capita)	2.2	Cost (% of warehouse value)	3.3
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	10	Registering property (rank)	5
Score for getting electricity (0–100)	82.73	Score for registering property (0–100)	80.06
Procedures (number)	4	Procedures (number)	5
Time (days)	138	Time (days)	3
Cost (% of income per capita)	18.3	Cost (% of property value)	6.1
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	3		
Score for enforcing contracts (0–100)	61.62		
Time (days)	510		
Cost (% of claim value)	19.7		
Quality of judicial processes index (0–18)	7.0		

Groningen			
Starting a business (rank)	1	Dealing with construction permits (rank)	5
Score for starting a business (0–100)	91.70	Score for dealing with construction permits (0–100)	66.88
Procedures (number)	5	Procedures (number)	15
Time (days)	9	Time (days)	168
Cost (% of income per capita)	2.2	Cost (% of warehouse value)	3.6
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	9	Registering property (rank)	1
Score for getting electricity (0–100)	82.95	Score for registering property (0–100)	80.10
Procedures (number)	4	Procedures (number)	5
Time (days)	136	Time (days)	3
Cost (% of income per capita)	18.3	Cost (% of property value)	6.0
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	5		
Score for enforcing contracts (0–100)	61.49		
Time (days)	519		
Cost (% of claim value)	19.4		
Quality of judicial processes index (0–18)	7.0		
The Hague			
Starting a business (rank)	7	Dealing with construction permits (rank)	9
Score for starting a business (0–100)	91.50	Score for dealing with construction permits (0–100)	65.11
Procedures (number)	5	Procedures (number)	13
Time (days)	9	Time (days)	233
Cost (% of income per capita)	3.8	Cost (% of warehouse value)	2.9
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	5	Registering property (rank)	7
Score for getting electricity (0–100)	85.43	Score for registering property (0–100)	80.01
Procedures (number)	4	Procedures (number)	5
Time (days)	113	Time (days)	3
Cost (% of income per capita)	24.6	Cost (% of property value)	6.1
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	7		
Score for enforcing contracts (0–100)	59.99		
Time (days)	519		
Cost (% of claim value)	23.4		
Quality of judicial processes index (0–18)	7.0		

Maastricht			
Starting a business (rank)	5	Dealing with construction permits (rank)	6
Score for starting a business (0–100)	91.57	Score for dealing with construction permits (0–100)	65.95
Procedures (number)	5	Procedures (number)	16
Time (days)	9	Time (days)	204
Cost (% of income per capita)	3.3	Cost (% of warehouse value)	1.5
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	1	Registering property (rank)	1
Score for getting electricity (0–100)	87.19	Score for registering property (0–100)	80.10
Procedures (number)	4	Procedures (number)	5
Time (days)	97	Time (days)	3
Cost (% of income per capita)	18.3	Cost (% of property value)	6.0
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	10		
Score for enforcing contracts (0–100)	59.09		
Time (days)	561		
Cost (% of claim value)	22.8		
Quality of judicial processes index (0–18)	7.0		
Middelburg			
Starting a business (rank)	1	Dealing with construction permits (rank)	1
Score for starting a business (0–100)	91.70	Score for dealing with construction permits (0–100)	69.47
Procedures (number)	5	Procedures (number)	14
Time (days)	9	Time (days)	169
Cost (% of income per capita)	2.2	Cost (% of warehouse value)	2.3
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	3	Registering property (rank)	1
Score for getting electricity (0–100)	86.63	Score for registering property (0–100)	80.10
Procedures (number)	4	Procedures (number)	5
Time (days)	102	Time (days)	3
Cost (% of income per capita)	23.7	Cost (% of property value)	6.0
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	2		
Score for enforcing contracts (0–100)	61.87		
Time (days)	512		
Cost (% of claim value)	18.9		
Quality of judicial processes index (0–18)	7.0		

Rotterdam			
Starting a business (rank)	7	Dealing with construction permits (rank)	3
Score for starting a business (0–100)	91.50	Score for dealing with construction permits (0–100)	68.32
Procedures (number)	5	Procedures (number)	15
Time (days)	9	Time (days)	169
Cost (% of income per capita)	3.8	Cost (% of warehouse value)	2.4
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	7	Registering property (rank)	7
Score for getting electricity (0–100)	84.24	Score for registering property (0–100)	80.01
Procedures (number)	4	Procedures (number)	5
Time (days)	124	Time (days)	3
Cost (% of income per capita)	24.6	Cost (% of property value)	6.1
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	4		
Score for enforcing contracts (0–100)	61.61		
Time (days)	485		
Cost (% of claim value)	21.6		
Quality of judicial processes index (0–18)	7.0		
Utrecht			
Starting a business (rank)	7	Dealing with construction permits (rank)	7
Score for starting a business (0–100)	91.50	Score for dealing with construction permits (0–100)	65.60
Procedures (number)	5	Procedures (number)	13
Time (days)	9	Time (days)	231
Cost (% of income per capita)	3.8	Cost (% of warehouse value)	2.6
Paid-in minimum capital (% of income per capita)	0.0	Building quality control index (0–15)	10
Getting electricity (rank)	8	Registering property (rank)	7
Score for getting electricity (0–100)	83.37	Score for registering property (0–100)	80.01
Procedures (number)	4	Procedures (number)	5
Time (days)	132	Time (days)	3
Cost (% of income per capita)	24.6	Cost (% of property value)	6.1
Reliability of supply and transparency of tariffs index (0–8)	8	Quality of land administration index (0–30)	28.5
Enforcing contracts (rank)	9		
Score for enforcing contracts (0–100)	59.89		
Time (days)	526		
Cost (% of claim value)	23.2		
Quality of judicial processes index (0–18)	7.0		

STARTING A BUSINESS IN THE NETHERLANDS – PROCEDURES REQUIRED TO START A BUSINESS, BY CITY										
Standard company/legal form: besloten vennootschap (bv) Paid-in minimum capital requirement: none Data as of: December 31, 2021									Comments	
	Amsterdam	Arnhem	Eindhoven	Enschede	Groningen	The Hague	Maastricht	Middeburg	Rotterdam	Utrecht
1. Check the company name for appropriateness and validity	Time (days)	Less than one day (online procedure)								
	Cost (EUR)	No cost	No cost	No cost	No cost	No cost	No cost	No cost	No cost	No cost
2. A civil law notary drafts and signs the company's deed of incorporation	Time (days)	1	1	1	1	1	1	1	1	1
	Cost (EUR)	1,750	1,000	1,492	1,000	1,750	1,492	1,000	1,750	1,750
3. Register ultimate beneficial owners in the UBO register	Time (days)	Less than one day (online procedure)								
	Cost (EUR)	No cost	No cost	No cost	No cost	No cost	No cost	No cost	No cost	No cost
4. Register the company at the Chamber of Commerce and obtain the VAT identification number	Time (days)	6	6	6	6	6	6	6	6	6
	Cost (EUR)	50	50	50	50	50	50	50	50	50
5. Register as employer with the Tax Authority and the Social Security Authority	Time (days)	1	1	1	1	1	1	1	1	1
	Cost (EUR)	No cost	No cost	No cost	No cost	No cost	No cost	No cost	No cost	No cost

Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam are not considered official until published in the Doing Business 2021 report.

*Takes place simultaneously with previous procedure.

LIST OF PROCEDURES
DEALING WITH CONSTRUCTION
PERMITS

THE NETHERLANDS

Amsterdam

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 15 days
Cost: EUR 217

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 82,106

Procedure 4*. Apply for Bibob clearance

Agency: The Public Administration Probity Screening (Bureau Bibob)
Time: 7 days
Cost: No cost

Procedure 5. Notify building inspector two days before construction begins

Agency: Municipality
Time: Less than one day (online procedure)
Cost: No cost

Procedure 6. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 7. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 8. Request water and sewage connection

Agency: Waternet
Time: 21 days
Cost: No cost

Procedure 9. Receive inspection for water and sewage connection

Agency: Waternet
Time: 1 day
Cost: No cost

Procedure 10. Obtain water and sewage connection

Agency: Waternet
Time: 21 days
Cost: EUR 2,167

Procedure 11. Notify building inspector upon completion of work

Agency: Municipality
Time: Less than one day (online procedure)
Cost: No cost

Procedure 12. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Obtain occupancy permit

Agency: Municipality
Time: 14 days
Cost: No cost

Arnhem

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 21 days
Cost: EUR 561

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 46,273 (2.04% of warehouse value)

Procedure 4*. Notify municipality of sewage connection at least 3 weeks in advance

Agency: Municipality
Time: 14 days
Cost: No cost

Procedure 5*. Request water connection

Agency: Vitens
Time: 6 days
Cost: No cost

Procedure 6. Notify building inspector two days before construction begins

Agency: Construction permits division region Arnhem
Time: .5 days
Cost: No cost

Procedure 7. Receive inspection for water connection

Agency: Vitens
Time: 1 day
Cost: No cost

Procedure 8. Obtain water connection

Agency: Vitens
Time: 84 days
Cost: EUR 762

Procedure 9. Request and receive inspection at foundation stage

Agency: Construction permits division region Arnhem
Time: 1 day
Cost: No cost

Procedure 10. Receive a random inspection

Agency: Construction permits division region Arnhem
Time: 1 day
Cost: No cost

Procedure 11. Notify building inspector upon completion of work

Agency: Construction permits division region Arnhem
Time: .5 days
Cost: No cost

Procedure 12. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Notification occupancy

Agency: Municipality
Time: 14 days
Cost: No cost

Eindhoven

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 17 days
Cost: EUR 325

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 27,537 (EUR 21,617 for the first 2 million euro in warehouse value + 1.94% for any warehouse value over 2 million euro + EUR 180 for building used to store goods + EUR 536 for soil study assessment)

Procedure 4*. Request sewage connection

Agency: Municipality
Time: 21 days
Cost: No cost

Procedure 5*. Request water connection

Agency: Brabant Water
Time: 5 days
Cost: No cost

Procedure 6. Notify building inspector two days before construction begins

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 7. Obtain water connection

Agency: Brabant Water
Time: 56 days
Cost: EUR 1,067

Procedure 8*. Obtain sewage connection

Agency: Municipality
Time: 21 days
Cost: EUR 917

Procedure 9. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 10. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 11. Notify building inspector upon completion of work

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 12. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Obtain occupancy permit

Agency: Municipality
Time: 14 days
Cost: No cost

Enschede

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 30 days
Cost: No cost

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 63,512

Procedure 4*. Apply for Bibob clearance

Agency: The Public Administration Probity Screening (Bureau Bibob)
Time: 7 days
Cost: No cost

Procedure 5*. Request water connection

Agency: Vitens
Time: 6 days
Cost: No cost

Procedure 6*. Request sewage connection

Agency: Municipality
Time: 2 days
Cost: No cost

Procedure 7. Notify building inspector two days before construction begins

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 8. Receive inspection for water connection

Agency: Vitens
Time: 1 day
Cost: No cost

Procedure 9. Obtain water connection

Agency: Vitens
Time: 84 days
Cost: EUR 762

Procedure 10*. Obtain sewage connection

Agency: Municipality
Time: 14 days
Cost: EUR 2,656

Procedure 11. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 12. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Notify building inspector upon completion of work

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 14. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 15. Obtain occupancy permit

Agency: Municipality
Time: 14 days
Cost: No cost

*Takes place simultaneously with previous procedure.

Groningen

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 28 days
Cost: No cost

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 75,157 (EUR 17,585.75 for the first 455,000 of warehouse value + EUR 31.75 for every additional 1,000 euro in warehouse value)

Procedure 4*. Request water connection

Agency: Waterbedrijf Groningen
Time: 21 days
Cost: No cost

Procedure 5*. Request sewage connection

Agency: Municipality
Time: 21 days
Cost: No cost

Procedure 6*. Apply for Bibob clearance

Agency: The Public Administration Probity Screening (Bureau Bibob)
Time: 7 days
Cost: No cost

Procedure 7. Notify building inspector two days before construction begins

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 8. Receive inspection for water connection

Agency: Waterbedrijf Groningen
Time: 1 day
Cost: No cost

Procedure 9. Obtain water connection

Agency: Waterbedrijf Groningen
Time: 21 days
Cost: EUR 810

Procedure 10*. Obtain sewage connection

Agency: Municipality
Time: 7 days
Cost: No cost

Procedure 11. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 12. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Notify building inspector upon completion of work

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 14. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 15. Obtain occupancy permit

Agency: Municipality
Time: 14 days
Cost: No cost

The Hague

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 60 days
Cost: EUR 100

Procedure 2*. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 57,841 (2.55% of warehouse value)

Procedure 4*. Request sewage connection

Agency: Municipality
Time: 42 days
Cost: No cost

Procedure 5*. Request water connection

Agency: Dunea
Time: 42 days
Cost: No cost

Procedure 6. Notify building inspector two days before construction begins

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 7. Receive inspection for water connection

Agency: Dunea
Time: 1 day
Cost: No cost

Procedure 8. Obtain water connection

Agency: Dunea
Time: 56 days
Cost: EUR 862

Procedure 9. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 10. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 11. Notify building inspector upon completion of work

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 12. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Obtain occupancy permit

Agency: Municipality
Time: 14 days
Cost: No cost

*Takes place simultaneously with previous procedure.

Maastricht

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 8 days
Cost: No cost

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 21,133 (The municipality estimates the construction costs for a project based on unit prices. For a warehouse of 1300.6 meters squared, the construction fees are estimated to be 563,160 euro. When applying this to the municipal cost table, the fees for the permit would be 21,133.1 euro)

Procedure 4*. Request water connection

Agency: WML
Time: 21 days
Cost: No cost

Procedure 5*. Apply for Bibob clearance

Agency: The Public Administration Probity Screening (Bureau Bibob)
Time: 7 days
Cost: No cost

Procedure 6*. Request sewage connection permit

Agency: Municipality
Time: 6 days
Cost: No cost

Procedure 7. Notify building inspector two days before construction begins

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 8. Receive inspection for water connection

Agency: WML
Time: 1 day
Cost: No cost

Procedure 9. Receive inspection for sewage connection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 10. Obtain sewage connection

Agency: Municipality
Time: 56 days
Cost: EUR 3,660

Procedure 11*. Obtain water connection

Agency: WML
Time: 21 days
Cost: EUR 1,168

Procedure 12. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 13. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 14. Notify building inspector upon completion of work

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 15. Receive final inspection

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 16. Obtain occupancy permit

Agency: Municipality
Time: 14 days
Cost: No cost

Middelburg

Warehouse value: EUR 2,350,524 (USD 2,660,000)
Data as of: December 31, 2020

Procedure 1. Obtain report on the soil conditions

Agency: Soil Researching Company
Time: 30 days
Cost: EUR 9,650

Procedure 2*. Hold a consultation with the municipal authorities

Agency: Municipality
Time: 21 days
Cost: EUR 1,186 (25% of the cost of the construction permit)

Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)

Agency: Municipality
Time: 98 days
Cost: EUR 42,358 (EUR 334.85 for the first 15,000 in warehouse value + EUR 18.65 for every additional 1,000 euro in warehouse value)

Procedure 4*. Request sewage connection permit

Agency: Municipality
Time: 21 days
Cost: No cost

Procedure 5*. Request water connection

Agency: Evides
Time: 21 days
Cost: No cost

Procedure 6. Notify building inspector two days before construction begins

Agency: Municipality
Time: .5 days
Cost: No cost

Procedure 7. Receive inspection for water connection

Agency: Evides
Time: 1 day
Cost: No cost

Procedure 8. Obtain sewage connection

Agency: Municipality
Time: 21 days
Cost: EUR 177

Procedure 9*. Obtain water connection

Agency: Evides
Time: 21 days
Cost: EUR 978

Procedure 10. Request and receive inspection at foundation stage

Agency: Municipality
Time: 1 day
Cost: No cost

Procedure 11. Receive a random inspection

Agency: Municipality
Time: 1 day
Cost: No cost

*Takes place simultaneously with previous procedure.

Procedure 12. Notify building inspector upon completion of work**Agency:** Municipality**Time:** .5 days**Cost:** No cost**Procedure 13. Receive final inspection****Agency:** Municipality**Time:** 1 day**Cost:** No cost**Procedure 14. Obtain occupancy permit****Agency:** Municipality**Time:** 14 days**Cost:** No cost**Rotterdam***Warehouse value: EUR 2,350,524 (USD 2,660,000)**Data as of: December 31, 2020***Procedure 1. Obtain report on the soil conditions****Agency:** Soil Researching Company**Time:** 30 days**Cost:** EUR 9,650**Procedure 2*. Hold a consultation with the municipal authorities****Agency:** Municipality**Time:** 14 days**Cost:** No cost**Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)****Agency:** Municipality**Time:** 98 days**Cost:** EUR 46,500 (2.05% of warehouse value)**Procedure 4*. Request sewage connection permit****Agency:** Municipality**Time:** 56 days**Cost:** EUR 33**Procedure 5*. Request water connection****Agency:** Evides**Time:** 21 days**Cost:** No cost**Procedure 6*. Apply for Bibob clearance****Agency:** The Public Administration Probity Screening (Bureau Bibob)**Time:** 7 days**Cost:** No cost**Procedure 7. Notify building inspector two days before construction begins****Agency:** Municipality**Time:** .5 days**Cost:** No cost**Procedure 8. Receive inspection for sewage connection****Agency:** Municipality**Time:** 1 day**Cost:** No cost**Procedure 9*. Receive inspection for water connection****Agency:** Evides**Time:** 1 day**Cost:** No cost**Procedure 10. Obtain water connection****Agency:** Evides**Time:** 21 days**Cost:** EUR 978**Procedure 11. Request and receive inspection at foundation stage****Agency:** Municipality**Time:** 1 day**Cost:** No cost**Procedure 12. Receive a random inspection****Agency:** Municipality**Time:** 1 day**Cost:** No cost**Procedure 13. Notify building inspector upon completion of work****Agency:** Municipality**Time:** .5 days**Cost:** No cost**Procedure 14. Receive final inspection****Agency:** Municipality**Time:** 1 day**Cost:** No cost**Procedure 15. Obtain occupancy permit****Agency:** Municipality**Time:** 14 days**Cost:** No cost**Utrecht***Warehouse value: EUR 2,350,524 (USD 2,660,000)**Data as of: December 31, 2020***Procedure 1. Obtain report on the soil conditions****Agency:** Soil Researching Company**Time:** 30 days**Cost:** EUR 9,650**Procedure 2*. Hold a consultation with the municipal authorities****Agency:** Municipality**Time:** 25 days**Cost:** EUR 3,000**Procedure 3. Submit a request for a building permit to the Municipal Executive (Mayor and Aldermen)****Agency:** Municipality**Time:** 98 days**Cost:** EUR 48,541 (2.14% of warehouse value)**Procedure 4*. Request sewage connection****Agency:** Municipality**Time:** 21 days**Cost:** No cost**Procedure 5*. Request water connection****Agency:** Vitens**Time:** 6 days**Cost:** No cost**Procedure 6. Notify building inspector two days before construction begins****Agency:** Municipality**Time:** .5 days**Cost:** No cost**Procedure 7. Receive inspection for water connection****Agency:** Vitens**Time:** 1 day**Cost:** No cost**Procedure 8. Obtain water connection****Agency:** Vitens**Time:** 84 days**Cost:** EUR 762**Procedure 9. Request and receive inspection at foundation stage****Agency:** Municipality**Time:** 1 day**Cost:** No cost

*Takes place simultaneously with previous procedure.

Procedure 10. Receive a random inspection

Agency: Municipality

Time: 1 day

Cost: No cost

Procedure 11. Notify building inspector upon completion of work

Agency: Municipality

Time: .5 days

Cost: No cost

Procedure 12. Receive final inspection

Agency: Municipality

Time: 1 day

Cost: No cost

Procedure 13. Obtain occupancy permit

Agency: Municipality

Time: 14 days

Cost: No cost

DEALING WITH CONSTRUCTION PERMITS IN THE NETHERLANDS – BUILDING QUALITY CONTROL INDEX

	All cities	
	Answer	Score
Building quality control index (0–15)		10
Quality of building regulations index (0–2)		2
How accessible are building laws and regulations in your economy? (0–1)	Available online; Free of charge.	1
Which requirements for obtaining a building permit are clearly specified in the building regulations or on any accessible website, brochure or pamphlet? (0–1)	List of required documents; Fees to be paid; Required preapprovals.	1
Quality control before construction index (0–1)		1
Which third-party entities are required by law to verify that the building plans are in compliance with existing building regulations? (0–1)	Licensed architect; Licensed engineer	1
Quality control during construction index (0–3)		3
What types of inspections (if any) are required by law to be carried out during construction? (0–2)	Inspections at various phases; Risk-based inspections.	2
Do legally mandated inspections occur in practice during construction? (0–1)	Mandatory inspections are always done in practice.	1
Quality control after construction index (0–3)		3
Is there a final inspection required by law to verify that the building was built in accordance with the approved plans and regulations? (0–2)	Yes, final inspection is done by government agency.	2
Do legally mandated final inspections occur in practice? (0–1)	Final inspection always occurs in practice.	1
Liability and insurance regimes index (0–2)		1
Which parties (if any) are held liable by law for structural flaws or problems in the building once it is in use (Latent Defect Liability or Decennial Liability)? (0–1)	Architect or engineer; Professional in charge of the supervision; Construction company.	1
Which parties (if any) are required by law to obtain an insurance policy to cover possible structural flaws or problems in the building once it is in use? (0–1)	No party is required by law to obtain insurance.	0
Professional certifications index (0–4)		0
What are the qualification requirements for the professional responsible for verifying that the architectural plans or drawings are in compliance with existing building regulations? (0–2)	Minimum number of years of experience.	0
What are the qualification requirements for the professional who supervises the construction on the ground? (0–2)	Minimum number of years of experience.	0

Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

GETTING ELECTRICITY IN THE NETHERLANDS – PROCEDURES REQUIRED TO OBTAIN A NEW ELECTRICITY CONNECTION, BY CITY

Data as of: December 31, 2020

Name of utility:	Enduris		Enexis				Liander			Stedin			Comments
	Middelburg	Eindhoven	Enschede	Groningen	Maastricht	Amsterdam	Arnhem	The Hague	Rotterdam	Utrecht			
1. Submit application to utility and receive quote	12	8	12	10	7	12	12	12	12	12		The customer applies for an electricity connection with the utility. Once the utility has received a complete application it will assess if the grid in its current capacity is able to handle the requested connection capacity. The utility then prepares and calculates the connection fees, no site inspection is required to issue a quote.	
Cost (EUR)					No cost								
2. Obtain external works from utility's contractor	90	90	126	126	90	90	112	101	112	120		The utility will sub-contract the works to a private firm. In this case, the works consist of laying out a cable from the warehouse to the closest supply source. According to Article 23 of the Electricity Law, utilities in the Netherlands have 18 weeks (126 days) to complete the external works. Maximum connection fees are fixed and set by the ACM (Autoriteit Consument & Markt) and include the physical works for a connection up to 25 meters. Before the electricity can be turned on, the client will need to show the relevant agency (the utility) a copy of the supply contract. Nowadays this is carried out by internal electronic communication between the supplier and the utility. This is done during the execution of the works and therefore gives no additional delay to the process.	
Cost (EUR)	11,150 [(EUR 4,437 for capacity between 50 kVA and 200 kVA for the first 25 meters) + (EUR 6,712.50 for additional meter)]	8,591 [(EUR 3,428 for capacity between 3x160A and 3x250A and for the first 25 meters) + (EUR 5,162.50 for EUR 41.30 per each additional meter)]				11,352 [(EUR 4,802 for capacity between 100 kVA and 160 kVA for the first 25 meters) + (EUR 6,550 for additional meter)]		11,580 [(EUR 5,330 for capacity between 3x125A and 175 kVA and for the first 25 meters) + (EUR 6,250 for EUR 50 per each additional meter)]					
3. Sign contract with electricity supplier*	7	7	7	7	7	7	7	7	7	7		In the Netherlands, the electricity market is free. The utility is a distributor of electricity, but not a provider. Therefore, in order to obtain electricity, once the client has received an EAN code from the utility, the client will need to choose and sign a contract with one of many suppliers.	
Cost (EUR)					No cost								
4. Obtain meter installation by meter company*	7	7	7	7	7	7	7	7	7	7		The client must choose a meter company to install the meter for them. Utilities cannot install meters for clients with connections with a capacity larger than 3 x 80 Ampere. Before the electricity can be turned on, the client will need to show the relevant agency (the utility) a copy of the supply contract, via electronic communication.	
Cost (EUR)					No cost								

Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam are not considered official until published in the Doing Business 2021 report.

*Takes place simultaneously with previous procedure.

GETTING ELECTRICITY IN AUSTRIA – RELIABILITY OF SUPPLY AND TRANSPARENCY OF TARIFFS INDEX	
Reliability of supply and transparency of tariffs index (0–8)	8 (all cities)
Total duration and frequency of outages per customer a year (0–3)	3 (all cities)
System average interruption duration index (SAIDI)	0.20 (Eindhoven, Enchede, Groningen, Maastricht) 0.25 (Middelburg) 0.34 (The Hague, Rotterdam, Utrecht) 0.58 (Amsterdam, Arnhem)
System average interruption frequency index (SAIFI)	0.15 (Eindhoven, Enchede, Groningen, Maastricht) 0.23 (The Hague, Rotterdam, Utrecht) 0.24 (Middelburg) 0.32 (Amsterdam, Arnhem)
Mechanisms for monitoring outages (0–1)	1 (all cities)
Does the distribution utility use automated tools to monitor outages?	Yes (all cities)
Mechanisms for restoring service (0–1)	1 (all cities)
Does the distribution utility use automated tools to restore service?	Yes (all cities)
Regulatory monitoring (0–1)	1 (all cities)
Does a regulator—that is, an entity separate from the utility—monitor the utility’s performance on reliability of supply?	Yes (all cities)
Financial deterrents aimed at limiting outages (0–1)	1 (all cities)
Does the utility either pay compensation to customers or face fines by the regulator (or both) if outages exceed a certain cap?	Yes (all cities)
Communication of tariffs and tariff changes (0–1)	1 (all cities)
Are effective tariffs available online?	Yes (all cities)
Are customers notified of a change in tariff ahead of the billing cycle?	Yes (all cities)

Source: *Subnational Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

REGISTERING PROPERTY IN THE NETHERLANDS – PROCEDURES REQUIRED TO REGISTER A PROPERTY, BY CITY							
Property value: EUR 2,350,524 Data as of: December 31, 2020		Amsterdam	Arnhem	Eindhoven	Enschede	Groningen	The Hague
Notary conducts a title search at the Land Registry	Time (days)	Less than one day (online procedure)					
	Cost (EUR)	EUR 2,258. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR 2,250	EUR 1,508. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR1,500.	EUR 1,008. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR1,000	EUR 1,508. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR1,500.	EUR 1,008. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR1,000	EUR 2,258. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR2,250
Notary conducts a search on the representation of the parties*	Time (days)	Less than one day (online procedure)					
	Cost (EUR)	EUR 22.8. This fee is charged by the Chamber of Commerce to research the legal capacity of the seller and purchaser to represent the companies. EUR 3.05 is charged to access the annual accounts (of each company); EUR 2.65 for the names of legal representatives (of each company); EUR 2.65 for the articles of association (of each company); and EUR 3.05 for an authenticated commercial extract (of each company).					
Execution of the transfer deed	Time (days)	1 day					
	Cost (EUR)	EUR 141,031 (Transfer Tax: 6% of property value for non-residential; 2% for residential use)					
Registration of deed	Time (days)	Less than one day (online procedure)					
	Cost (EUR)	EUR 82.5 (for fully automatic registration)					
Registration with Tax authority, Department Registration and Succession*	Time (days)	Less than one day (online procedure)					
	Cost (EUR)	Included in Procedure 3					

Source: Subnational Doing Business and Doing Business databases.

Note: Data for Amsterdam are not considered official until published in the Doing Business 2021 report.

*Simultaneous with a previous procedure.

Maastricht	Middelburg	Rotterdam	Utrecht	Comments
Less than one day (online procedure)				<p>According to the Dutch Civil Code it is mandatory to hire a civil law notary to perform the property registration process. The notary will conduct a title search at the Land Registry to check for ownership and encumbrances before executing the deed. A notarial deed is mandatory ('authentic deed'); and the notary verifies that the seller is indeed the owner. Notaries can consult the land register remotely via the Automatic Cadastral Registration (AKR).</p> <p>All deeds are available online, as well as extracts from the cadastral map showing the relevant properties. The civil law notary then drafts the transfer deed.</p>
<p>EUR 1,008. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR1,000</p>	<p>EUR 1,008. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR1,000</p>	<p>EUR 2,258. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR2,250</p>	<p>EUR 2,258. A fraction of the cost is charged by the Land Registry to issue a registered title (EUR 2.95) a cadastral map (EUR 1.80) and a cadastral extract (EUR 1.80). Most of the cost relates to the notarial fees (for the work performed under procedures 1, 2 and 3): EUR2,250</p>	
Less than one day (online procedure)				<p>When the parties to the transactions are companies (not individuals), the notary must verify with the Commercial Register from the Chamber of Commerce specific information regarding the parties (such as address, managing directors). The articles of association cannot be checked on-line. The civil law notary can have these sent to him by mail or fax. The notary will also check the Insolvency Registry, to verify whether either the buyer and or the seller have been declared bankrupted at the time of signing the deed and the registration with the Land Registry. This is important to verify that both the seller and the buyer have the right to enter into the transaction on behalf of the company.</p>
<p>EUR 22.8. This fee is charged by the Chamber of Commerce to research the legal capacity of the seller and purchaser to represent the companies. EUR 3.05 is charged to access the annual accounts (of each company); EUR 2.65 for the names of legal representatives (of each company); EUR 2.65 for the articles of association (of each company); and EUR 3.05 for an authenticated commercial extract (of each company).</p>				
1 day				<p>The notary obtains an excerpt from the Office of Legal Security to verify whether certain third-party rights were granted over the property, e.g. through mortgages, rights to construct. A 30-year title search is included in the documents. The notary might request a full transcription, an inscription extract or a notification extract of transfer acts over 30 years affecting the property object to the transaction. The Office of Legal Security provides (i) "full transcription" of the title or of the judgment attributing the title: the date of acquisition of the full ownership or other right over the property, the terms and conditions of the acquisition including the purchase price, the existence of lease contracts exceeding nine years and information on the rights of third parties such as judgments, servitudes/easements and seizures affecting the property in question for the past 30 years and (ii) by "inscription" whether the right over the property is encumbered by a mortgage or a legal lien (beneficiary, amount, costs, term).</p>
<p>EUR 141,031 (Transfer Tax: 6% of property value for non-residential; 2% for residential use)</p>				
Less than one day (online procedure)				<p>Every notary deed must be registered with the Land Registry ('ingeschreven'). This can be done online. The registration fee of the Land Registry depends on the way the deed is submitted to the Land Registry: EUR 82.50 for full automatic registration (submitted essentially via KIK system and/or as XML file), EUR 144.50 for semi digital deed delivery for automatic registration (digitally submitted) and EUR 172.00 (144.50 + 27.50 as extra charge) for deed paper delivery for regular registration.</p>
EUR 82.5 (for fully automatic registration)				
Less than one day (online procedure)				<p>After the execution of the notarial deed, a scan of the original deed is submitted by the civil-law notary into a secured online/digital registration system managed by the notarial professional organization (the 'KNB': https://notarisnet.notaris.nl/cdr-centraal-digitaal-repertorium).</p> <p>The civil-law notary also enters into the registration system whether the deed contains transfer taxable aspects. The KNB then submits the registered notarial deeds with the additional information provided by the civil-law notary to the tax authorities digitally.</p>
Included in Procedure 3				
<p>Registration with the Ministry of Finance, Tax Authority, Department Registration and Succession is done online: www.belastingdienst.nl. This is the official register of the Department Registration. Each notarial deed must be registered within 10 days with the Tax Authority who checks the deed for taxable aspects. The transfer tax is paid to the civil law notary, who will pay this tax to the Tax Authorities after registration. The transfer tax is 6% or 2% of the total purchase price or the market value, whichever is higher.</p> <p>Depending on the VAT-status of the entrepreneur, VAT (21%) may be applicable in lieu of the transfer tax. The deed itself is then returned with that statement to the civil law notary.</p>				

REGISTERING PROPERTY IN THE NETHERLANDS – QUALITY OF LAND ADMINISTRATION INDEX

	Answer	Score
Quality of the land administration index (0–30)		28.5 (all cities)
Reliability of infrastructure index (0–8)		7
In what format land title certificates are kept at the immovable property registry—in a paper format or in a computerized format (scanned or fully digital)? (0–2)	Computer/Scanned	1
Is there a comprehensive and functional electronic database for checking for encumbrances (liens, mortgages, restrictions and the like)? (0–1)	Yes	1
In what format cadastral plans are kept at the mapping agency—in a paper format or in a computerized format (scanned or fully digital)? (0–2)	Computer/Fully digital	2
Is there an electronic database for recording boundaries, checking plans and providing cadastral information (geographic information system)? (0–1)	Yes	1
Is the information recorded by the immovable property registration agency and the cadastral or mapping agency kept in a single database, in different but linked databases, or in separate databases? (0–1)	Single database	1
Do the immovable property registration agency and cadastral or mapping agency use the same identification number for properties? (0–1)	Yes	1
Transparency of information index (0–6)		6
Whether information on land ownership is made publicly available without providing the title certificate number at the agency in charge of immovable property registration? (0–1)	Anyone who pays the official fee	1
Is the list of documents that are required to complete all types of property transactions made publicly available—and if so, how? (0–0.5)	Yes, online	0.5
Is the applicable fee schedule for all types of property transactions at the agency in charge of immovable property registration made publicly available—and if so, how? (0–0.5)	Yes, online	0.5
Does the agency in charge of immovable property registration formally commit to deliver a legally binding document proving ownership within a specific timeframe—and if so, how does it communicate the service standard? (0–0.5)	Yes, online	0.5
Is there a specific and independent mechanism for filing complaints about a problem that occurred at the agency in charge of immovable property registration? (0–1)	Yes	1
Are there publicly available official statistics tracking the number of transactions at the immovable property registration agency? (0–0.5)	Yes	0.5
Are cadastral plans made publicly available? (0–0.5)	Anyone who pays the official fee	0.5
Is the applicable fee schedule for accessing maps of land plots made easily publicly available—and if so, how? (0–0.5)	Yes, online	0.5
Does the cadastral/mapping agency formally specifies the timeframe to deliver an updated cadastral plan—and if so, how does it communicate the service standard? (0–0.5)	Yes, online	0.5
Is there a specific and independent mechanism for filing complaints about a problem that occurred at the cadastral or mapping agency? (0–0.5)	Yes	0.5
Geographic coverage index (0–8)		8
Are all privately held land plots in the economy formally registered at the immovable property registry? (0–2)	Yes	2
Are all privately held land plots formally registered at the immovable property registry in the measured city? (0–2)	Yes	2
Are all privately held land plots in the economy mapped? (0–2)	Yes	2
Are all privately held land plots mapped in the measured city? (0–2)	Yes	2
Land dispute resolution index (0–8)		7.5
Does the law require that all property sale transactions be registered at the immovable property registry to make them opposable to third parties? (0–1.5)	Yes	1.5
Is the system of immovable property registration subject to a state or private guarantee? (0–0.5)	Yes	0.5
Is there a specific out-of-court compensation mechanism to cover for losses incurred by parties who engaged in good faith in a property transaction based on erroneous information certified by the immovable property registry? (0–0.5)	Yes	0.5
Does the legal system require a control of legality of the documents necessary for a property transaction (e.g., checking the compliance of contracts with requirements of the law)? (0–0.5)	Yes	0.5
Does the legal system require verification of the identity of the parties to a property transaction? (0–0.5)	Yes	0.5
Is there a national database to verify the accuracy of government issued identity documents? (0–1)	Yes	1
How long does it take on average to obtain a decision from the first-instance court for such a case (without appeal)? (0–3)	Less than a year	3
Are there publicly available statistics on the number of land disputes in the first-instance court? (0–0.5)	No	0

REGISTERING PROPERTY IN THE NETHERLANDS – QUALITY OF LAND ADMINISTRATION INDEX (continued)

	Answer	Score
Equal access to property rights index (-2–0)		0
Do unmarried men and unmarried women have equal ownership rights to property?	Yes	0
Do married men and married women have equal ownership rights to property?	Yes	0

Source: *Subnational Doing Business* and *Doing Business* databases.

Note: Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

ENFORCING CONTRACTS IN THE NETHERLANDS – TIME AND COST TO RESOLVE A COMMERCIAL DISPUTE, BY CITY

City	Time (days)				Cost (% of claim)				Quality of judicial processes index (0–18)				
	Filing and service	Trial and judgment	Enforcement of judgment	Total time	Attorney fees	Court costs	Enforcement costs	Total cost	Court structure and proceedings (-1–5)	Case management (0–6)	Court automation (0–4)	Alternative dispute resolution (0–3)	Total score (0–18)
Amsterdam	10	442	62	514	13.7	5.0	5.2	23.9	3.0	0.5	2.0	1.5	7.0
Arnhem	20	435	62	517	12.4	4.8	5.2	22.4	3.0	0.5	2.0	1.5	7.0
Eindhoven	15	396	60	471	12.5	4.5	3.9	20.9	3.0	0.5	2.0	1.5	7.0
Enschede	30	390	90	510	11.2	5.0	3.5	19.7	3.0	0.5	2.0	1.5	7.0
Groningen	15	442	62	519	11.0	4.5	3.9	19.4	3.0	0.5	2.0	1.5	7.0
The Hague	15	442	62	519	13.7	4.5	5.2	23.4	3.0	0.5	2.0	1.5	7.0
Maastricht	20	475	66	561	13.0	5.0	4.8	22.8	3.0	0.5	2.0	1.5	7.0
Middelburg	30	421	61	512	10.0	5.0	3.9	18.9	3.0	0.5	2.0	1.5	7.0
Rotterdam	15	410	60	485	12.7	5.0	3.9	21.6	3.0	0.5	2.0	1.5	7.0
Utrecht	15	449	62	526	13.4	5.0	4.8	23.2	3.0	0.5	2.0	1.5	7.0

Source: Subnational Doing Business and Doing Business databases.

Note: The cost values, expressed as % of claim, are rounded to the first decimal place. Data for Amsterdam are not considered official until published in the *Doing Business 2021* report.

ENFORCING CONTRACTS IN THE NETHERLANDS – QUALITY OF JUDICIAL PROCESSES INDEX

	Answer	Score
Quality of judicial processes index (0–18)		7.0 (all cities)
Court structure and proceedings (-1–5)		3.0
1. Is there a court or division of a court dedicated solely to hearing commercial cases? (0–1.5)	No	0.0
2. Small claims court (0–1.5)		1.5
2.a. Is there a small claims court or a fast-track procedure for small claims?	Yes	
2.b. If yes, is self-representation allowed?	Yes	
3. Is pretrial attachment available? (0–1)	Yes	1.0
4. Are new cases assigned randomly to judges? (0–1)	Yes, but manual	0.5
5. Does a woman's testimony carry the same evidentiary weight in court as a man's? (-1–0)	Yes	0.0
Case management (0–6)		0.5
1. Time standards (0–1)		0.0
1.a. Are there laws setting overall time standards for key court events in a civil case?	Yes	
1.b. If yes, are the time standards set for at least three court events?	No	
1.c. Are these time standards respected in more than 50% of cases?	Yes	
2. Adjournments (0–1)		0.5
2.a. Does the law regulate the maximum number of adjournments that can be granted?	No	
2.b. Are adjournments limited to unforeseen and exceptional circumstances?	Yes	
2.c. If rules on adjournments exist, are they respected in more than 50% of cases?	Yes	
3. Can two of the following four reports be generated about the competent court: (i) time to disposition report; (ii) clearance rate report; (iii) age of pending cases report; and (iv) single case progress report? (0–1)	No	0.0
4. Is a pretrial conference among the case management techniques used before the competent court? (0–1)	No	0.0
5. Are there any electronic case management tools in place within the competent court for use by judges? (0–1)	No	0.0
6. Are there any electronic case management tools in place within the competent court for use by lawyers? (0–1)	No	0.0
Court automation (0–4)		2.0
1. Can the initial complaint be filed electronically through a dedicated platform within the competent court? (0–1)	No	0.0
2. Is it possible to carry out service of process electronically for claims filed before the competent court? (0–1)	No	0.0
3. Can court fees be paid electronically within the competent court? (0–1)	Yes	1.0
4. Publication of judgments (0–1)		1.0
4.a. Are judgments rendered in commercial cases at all levels made available to the general public through publication in official gazettes, in newspapers or on the internet or court website?	Yes	
4.b. Are judgments rendered in commercial cases at the appellate and supreme court level made available to the general public through publication in official gazettes, in newspapers or on the internet or court website?	Yes	
Alternative dispute resolution (0–3)		1.5
1. Arbitration (0–1.5)		1.0
1.a. Is domestic commercial arbitration governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all its aspects?	Yes	
1.b. Are there any commercial disputes—aside from those that deal with public order or public policy—that cannot be submitted to arbitration?	Yes	
1.c. Are valid arbitration clauses or agreements usually enforced by the courts?	Yes	
2. Mediation/Conciliation (0–1.5)		0.5
2.a. Is voluntary mediation or conciliation available?	Yes	
2.b. Are mediation, conciliation or both governed by a consolidated law or consolidated chapter or section of the applicable code of civil procedure encompassing substantially all their aspects?	No	
2.c. Are there financial incentives for parties to attempt mediation or conciliation (i.e., if mediation or conciliation is successful, a refund of court filing fees, income tax credits or the like)?	No	

Source: *Subnational Doing Business* and *Doing Business* databases.

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PRIVATE SECTOR CONTRIBUTORS

THE NETHERLANDS

AMSTERDAM

Petra van Diemen
ARCHIVOLT ARCHITECTEN BV

Ramon Pater
ARCHIVOLT ARCHITECTEN BV

David van Kessel
FLORENT

Heleen Biesheuvel
FLORENT

Hans E. Urlus
GREENBERG TRAUURIG, LLP AMSTERDAM

Maquina Lamé
GREENBERG TRAUURIG, LLP AMSTERDAM

Bas Evers
GROOT & EVERS GERECHTSDEURWAARDERS

Noor Hogerzeil
HOGAN LOVELLS

Surya Steijnen
LEVS ARCHITECTEN

Maarten Tinnemans
LOYENS & LOEFF N.V.

Marten Wijma
LOYENS & LOEFF N.V.

Mijke Sinnighe Damsté
LOYENS & LOEFF N.V.

Niels van Weerdenburg
LOYENS & LOEFF N.V.

David Wumkes
NAUTADUTILH N.V.

Florine Kuipéri
NAUTADUTILH N.V.

Marieke Faber
NAUTADUTILH N.V.

Rebecca Runa Pinto-Noome
NAUTADUTILH N.V.

Dr. Van de Griend
NOTARISWEESP

Harvey Otten
OTTEN HOLDING

Kenneth van Loon
SCHOT VAN LOON NOTARIAAT

Olivier Spier
SPIER & HAZELBERG

Anne Josephus Jitta
TAYLOR WESSING N.V.

Elmar Dijkstra
TAYLOR WESSING N.V.

Lynn van Zaanen
TAYLOR WESSING N.V.

Mevr. Maja Bolé
TAYLOR WESSING N.V.

Paul Orjij
TAYLOR WESSING N.V.

Sjef van der Putten
VURICH GERECHTSDEURWAARDERS

ARNHEM

Rene Rutgers
CHANCE BV

Erik Duinkerke
DE KEMPEMAER ADVOCATEN

Anouk van Bisseling
DIRKZWAGER LEGAL & TAX

Tony van Wijk
DIRKZWAGER LEGAL & TAX

Guido Stuyt
HEKELMAN

Judith Schröder
HEKELMAN

Pim Plattel
STELLICHER ADVOCATEN

Frans Clifford
VANGOOD ADVOCATEN

Roland Verweij
VERWEIJ ADVOCATEN

Koen Arts
WIEGERINCK

Dirkzwager Legal & Tax

Hekkelman notarissen

EINDHOVEN

Jeroen Tulfer
BOELS ZANDERS ADVOCATEN

Thom Beukers
BOELS ZANDERS ADVOCATEN

Tom Kuipers
DIEDERENDIRRIX BV

Ben Wijnands
HUISMAN & VAN MUIJEN

Wim Weijers
KEIZERS ADVOCATEN

Jeroen Louwers
TAYLOR WESSING N.V.

Nick Kampschreur
TAYLOR WESSING N.V.

Paul Boetselaers
TAYLOR WESSING N.V.

Remco Schoe
TAYLOR WESSING N.V.

Benno Gossink
WOG REGISTERACCOUNTANTS BV

Compen Architecten

Marks Wachters notarissen

ENSCHEDÉ

Rob Leijssen
DAMSTÉ ADVOCATEN EN NOTARISSEN

Hubert te Woerd
DANIELS HUISMAN ADVOCATEN

Ruud Kotylak
DWA

Jeroen Nijmeijer
IAA ARCHITECTEN

John van Schendel
KIENHUISHOVING ADVOCATEN

Mark Huizenga
KIENHUISHOVING ADVOCATEN

Hans van den Dobbelssteen
LKSVD ARCHITECTEN

Egbert Willems
TER BRAAK WILLEMS NOTARISSEN

Helmich Spijkerboer
VAN GOOR SCHUIJRMAN
NOTARISSEN, WIERDEN

Marc Wools
VDNDP

Jan Smelt
VWZ NETWORK NOTARISSEN

Daniels Huisman Advocaten

GRONINGEN

Alex Grobbee
AGIN PRANGER GERECHTSDEURWAARDERS

Piet Stehouwer
BOUT ADVOCATEN

Bert Gunnink
DEHAAN ADVOCATEN EN NOTARISSEN

Rienk Talstra
DEHAAN ADVOCATEN EN NOTARISSEN

L.E. Abbring
NIEBOER-HAGE

Jan Leo de Hoop
PLASBOSSINADE ADVOCATEN NOTARISSEN

Koosje Looijenga-van Veen
PLASBOSSINADE ADVOCATEN NOTARISSEN

Stevens Idema
STEVENS IDEMA NOTARIAAT

Arie Mes
TRIP ADVOCATEN EN NOTARISSEN

Gilian Renkema
TRIP ADVOCATEN EN NOTARISSEN

Zuzana Jurdik
TRIP ADVOCATEN EN NOTARISSEN

KPB Architecten

Notariskantoor Mr. T.A.
Dantuma

PlasBossinade Advocaten
Notarissen

THE HAGUE

Adriaan Jurriëns
ADRIAAN JURRIËNS ARCHITECTEN

Joost Fanoy
BARENTSKRANS

Karlijn de Groes
BARENTSKRANS

Koen van Wijk
BARENTSKRANS

Marjolein van Rest
BARENTSKRANS

Michiel Martin
BARENTSKRANS

Richard Verbeek
BARENTSKRANS

Janbert Heemstra
DE CLERCQ ADVOCATEN NOTARIAAT

Gert-Jan Wesenbeek
DGMR BOUW B.V.

Jan de Haan
GEURS & SCHULZE ARCHITECTEN

Mechteld van
Veen-Oudenaarden
GMW ADVOCATEN

Nathalie van der Zande
LA GRO GEELKERKEN

Houtoff

KraGd Notarissen

MAASTRICHT

Roel Graven
AMA GROUP ASSOCIATED
ARCHITECTS

Helen Houben
BOELS ZANDERS ADVOCATEN

Lisanne van Driel
BOELS ZANDERS ADVOCATEN

Mike Smeets
BOELS ZANDERS ADVOCATEN

Frans Kersten
METIS NOTARISSEN

Roel Mertens
PAULUSSEN ADVOCATEN NV

Sylvana Vijn
THUIS PARTNERS ADVOCATEN

Irene Willemsen
VHN NOTARISSEN

Rob Steegmans
VHN NOTARISSEN

Vincent van Heinigen
VHN NOTARISSEN

MIDDELBURG

Hanneke de Danschutter
ADRIAANSE VAN DER WEEL

Herwig Minnen
ARCHITECTEN ALLIANTIE BV

Gert-Jan van den Berge
BURO SALT BV

Maria Heuvelmans
DE NOTARISWINKEL

Willem van Voorst Vader
DE RECHTERS ADVOCATEN
EN MEDIATORS

Henriette Visser
DE ZEEUWSE ALLIANTIE NOTARISSEN

Rini Moeliker
MOELIKER EN PLATTELUW ADVOCATEN

Ruud van Dongen
NOTARISPRAKTIJK VAN DONGEN

Jeroen Poerstamper
POERSTAMPERBOUW

Architecten Alliantie bv

Rothuizen architecten
stedenbouwkundigen bv

Sauer en Oonk Adviseurs en
Notarissen

ROTTERDAM

Sanne Geldof
BASE ADVOCATEN

Alexander van Deudekom
LEX-ARCHITECTEN

Robert Platje
MEI ARCHITECTS AND PLANNERS

Marit Vink
NAUTADUTILH

Rebecca Runa Pinto-Noome
NAUTADUTILH (NEW YORK OFFICE)

René Onsia
ONSIA AARCHITECTUUR

Dick Vink
PROGAM BOUWMANAGEMENT B.V.

Adriana Geertrui Helena
Hansum
ROX LEGAL B.V.

Rogier Jozef Maria van
Heeswijk
ROX LEGAL B.V.

Hens Meengs
SCHAAP ADVOCATEN NOTARISSEN

Jos Pennings
SCHAAP ADVOCATEN NOTARISSEN

Arent Jan Oskam
WYBENGA ADVOCATEN

UTRECHT

Aukje Haan
CMS DERKS STAR BUSMANN

Jurriaan Verduijn
KBS ADVOCATEN

Ivo van der Zijl
VAN GRAFFHORST NOTARISSEN

Maartje van Rhee
VANGOOD ADVOCATEN

Leendert Kruidenier
WIJN EN STAEL ADVOCATEN N.V.

Hermans & Schuttevaer

PUBLIC SECTOR CONTRIBUTORS

THE NETHERLANDS

AMSTERDAM

Michiel Huitema
CHAMBER OF COMMERCE

Willo Eurlings
CHAMBER OF COMMERCE

Han Jongeneel
RECHTBANK AMSTERDAM

Dutch Tax and Customs
Administration

Municipality of Amsterdam

Statistics Netherlands

ARNHEM

Bianco Witjes
LIANDER

Sherwin van Zandwijken
MUNICIPALITY OF ARNHEM

Jeannette Verspui
RECHTBANK GELDERLAND (ARNHEM)

Joost Veerman
RECHTBANK GELDERLAND (ARNHEM)

Municipality of Arnhem

EINDHOVEN

Peter Janssens
ENEXIS

Ellen van Hout
RECHTBANK OOST-BRABANT
(EINDHOVEN)

ENSCHEDÉ

Emil Mooibroek
CHAMBER OF COMMERCE

Joop Dahlmans
CHAMBER OF COMMERCE

Lukas Tammenga
ENEXIS

Satinder Baladien
ENEXIS

Mark Heethaar
MUNICIPALITY OF ENSCHEDÉ

Paul Jansman
MUNICIPALITY OF ENSCHEDÉ

William Bos
MUNICIPALITY OF ENSCHEDÉ

Evelien Rozeboom
RECHTBANK OVERIJSEL (ENSCHEDÉ)

GRONINGEN

Lukas Tammenga
ENEXIS

Titus Hoogslag
RECHTBANK NOORD-NEDERLAND
(GRONINGEN)

THE HAGUE

Menno Roos
CITY OF THE HAGUE

Jasmin Lagziel
RAAD VOOR DE RECHTSpraak

Nicole Bijsterveld-Taal
RAAD VOOR DE RECHTSpraak

Hans Vetter
RECHTBANK DEN HAAG

Autoriteit Consument & Markt

MAASTRICHT

Hugo Stevens
ENEXIS

Marc Croijmans
GEMEENTE MAASTRICHT

Kim Hoofs
RECHTBANK LIMBURG (MAASTRICHT)

Municipality of Maastricht

MIDDELBURG

Salomon Hamelink
ENDURIS

Pieter Meulmeester
MUNICIPALITY OF MIDDELBURG

Klaus Koch
RECHTBANK ZEELAND-WEST-
BRABANT (MIDDELBURG)

Rosa Hermans
RECHTBANK ZEELAND-WEST-
BRABANT (MIDDELBURG)

ROTTERDAM

Gertjan Wouters
RECHTBANK ROTTERDAM

Harmjan Bootsma
RECHTBANK ROTTERDAM

Marjolein van der Kolk
RECHTBANK ROTTERDAM

Enis Yilmaz
STEDIN

UTRECHT

Joost Hesseling
IVO RECHTSpraak

Willem Visser
RECHTBANK MIDDEN-
NEDERLAND (UTRECHT)

Melinda Schuurmans
TUDIGE RECHTSpraak

Prof. Frans van Dijk
UNIVERSITEIT UTRECHT

Prof. Remme Verkerk
UNIVERSITEIT UTRECHT

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