

FIND THE UBO!



THE UBO IS THE PERSON
WHO DECIDES WHERE
THE MONEY GOES,
OR WHO GETS THE MONEY...



SOMETIMES, YOU CAN BE BOTH!



FIND THE UBO!

100 EXAMPLES

Professor B. Snijder-Kuipers

Iustitia
Scripta 

FIND THE UBO!

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1. Capital company

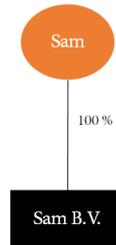
1. More than 25% of shares (*shareholder*)
2. More than 25% of voting rights (*voting rights*)
3. More than 25% of ownership interest (*economic benefit*)
4. Actual control (*control*); other means of control, including the conditions for consolidation of financial statements referred to in art. 2:406 Dutch Civil Code in conjunction with art. 2:24 (a), (b) and (d) Dutch Civil Code

If there is no UBO based on categories 1-4, all managing directors are pseudo-UBOs (*senior managing officials, SMOs*).

Categories 1-3 are divided into the following ranges in the UBO register: over 25% to 50%, over 50% to 75%, over 75% to 100%.

Actual control is not broken down into percentages.

1.1 Sam is sole shareholder and sole managing director of Sam B.V.



Capital company

1. More than 25% of shares (shareholder) (over 75% to 100%)
2. More than 25% of voting rights (voting rights)
3. More than 25% of ownership interest (economic benefit)
4. Actual control (control)

Sam is sole shareholder, and has 100% of the voting rights, a 100% ownership interest, and actual control.

Sam is UBO of Sam B.V.