

VALOREE DENIM

EUROPEAN LEGAL, TAX & DENIM APPAREL

OPERATIONAL BLUEPRINT

Specialized Direct-to-Consumer (D2C) Denim Brand Expansion & Compliance Manual

Handbook Version: Version 1.0 (Denim & Apparel Specialization) | **Verified:** July 31, 2026
Prepared For: MD. Mashiur Rahman Lipton (Citizen & Resident of Bangladesh, Dhaka)
Brand & Entity Name: VALOREE (VALOREE B.V. / VALOREE Sp. z o.o.)
Target EU Jurisdictions: Netherlands ■■ (Recommended #1) | Poland ■■ (Budget #2) | Belgium (Antwerp Logistics) ■■
Business Focus: Premium Denim Jeans, Jackets, Shirts & Fashion Retailing (HS 6203.42 / HS 6204.62)

Chapter 1: Denim Industry Positioning & Bangladesh Supply Chain

- Global Denim Export Hub:** Bangladesh is the **#1 supplier of denim apparel to the European Union** (exporting >200 million pairs of jeans annually to Europe).
- Direct-to-Consumer (D2C) Margin Advantage:** Manufacturing denim garments in Dhaka/Chittagong mills and retailing directly to EU consumers via VALOREE B.V. in Amsterdam maximizes retail gross margins.

Chapter 2: Side-by-Side Jurisdiction Comparison

Feature / Metric	■■ Netherlands (BV)	■■ Poland (Sp. z o.o.)	■■ Belgium (Antwerp)
Strategic Rank	■ #1 Choice (Recommended)	■ #2 Choice (Budget)	■ #3 Choice (Logistics)
Governing Code	Dutch Civil Code Book 2 (BW)	Code of Commercial Co. (KSH)	Code of Co. & Assoc. (WVV)
Min Share Capital	€0.01 (Flex-BV Act)	PLN 5,000 (~€1,150)	€0.00 (Requires 2-Yr Fin Plan)
EU Virtual Address	~€50 / mo (Amsterdam)	~€30 / mo (Warsaw)	~€60 / mo (Antwerp)
Authentication Rule	Apostille / Legalization framework	Apostille / QES framework	Apostille / Legalization framework
Corporate Tax (CIT)	Reduced rate up to threshold	9% (< €2M) / 19% standard	Reduced SME rate up to threshold
Standard VAT Rate	21% (EU OSS Access)	23% (EU OSS Access)	21% (EU OSS Access)
Approx. State Fee*	€85.15 (Fixed KVK Fee)	PLN 350 (~€81 Court Fee)	€391 (€105 KBO + €286 Gazette)
Deregistration	Eligible for Turbo Liquidation	7–10 Mos (Court Liquidation)	1–6 Mos (Notary Dissolution)
Realistic Year-1 Cost	€3,500 – €6,500	€2,500 – €4,500	€5,000 – €7,500

*Approximate statutory registration fee as of July 31, 2026. Additional costs may apply.

Chapters 11 & 12: EU Denim Apparel & Textile Regulations

- Fiber Composition Labeling (EU No 1007/2011):** Denim garments must state exact fabric content (e.g., 98% Cotton, 2% Elastane), ISO care symbols, and 'Made in Bangladesh'.
- Customs HS Codes & EORI:** Denim jeans are classified under ****HS 6203.42**** (Men's) and ****HS 6204.62**** (Women's). Import declarations require VALOREE B.V.'s EORI Customs ID.
- Extended Producer Responsibility (*UPV Textiel*):** Dutch legislation mandates denim brands to register with official textile waste recycling schemes.
- EUIPO Trademark Class 25:** Protects 'VALOREE' for apparel & denim wear across all 27 EU member states, enabling customs seizure of counterfeit jeans under Regulation 608/2013.

Chapter 16: Primary Government Authorities

KVK Netherlands (kvk.nl) | Belastingdienst (belastingdienst.nl) | EUIPO Spain (euipo.europa.eu) | KBO Belgium (kbopub.economie.fgov.be) | KRS Poland (ekrs.ms.gov.pl) | MOFA Bangladesh (mofa.gov.bd) | Bangladesh Bank (bb.org.bd).