



STARTING YOUR OWN BUSINESS

Hans Bracke
Luca Book



introduction

- i. Who am I?
- ii. Why start your own business?
- iii. How to start your own business
- iv. Tips & Tricks





WHO AM I?



Hans Bracke

- Bachelor of Design, Royal Academy of Art, The Hague (KABK), 2010-2015.
- Final exam project: 'Allah op het Werk'.



Luca Book

Since 2020: Founder of Luca Book

As an art academy alumnus, I built Luca Book using the same skills I learned as an artist: **understanding people** (who is your audience?), **visual communication**, and **creative problem-solving**.

What we do:

- Help creative entrepreneurs develop their ideas
- Take care of financial administration so you can focus on making work
- Support 200+ businesses in and around The Hague
- Team of 5, working as a social and people-focused enterprise



Luca Pacioli (1447-1517)

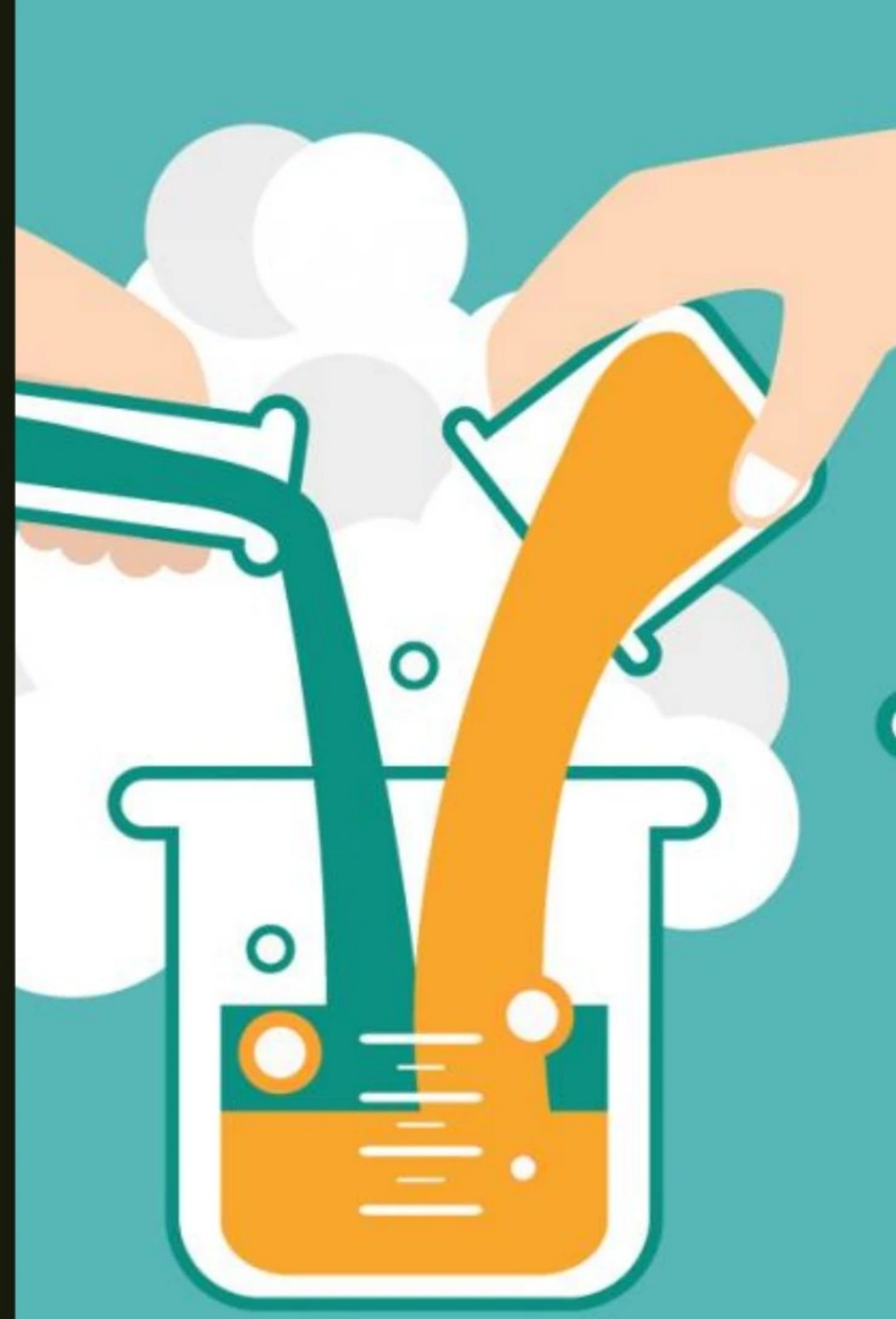
Assignment (90 seconds)

1. Write down: What skills and possibilities do you already have?

Take 90 seconds to list everything you can do right now.

2. Divide your list:

- Creative skills
- Practical skills



The image features two thick, black L-shaped brackets. One is positioned on the left side, with its vertical bar extending downwards and its horizontal bar extending to the right. The other is on the right side, with its vertical bar extending upwards and its horizontal bar extending to the left. These brackets frame the central text.

WHY START YOUR
OWN BUSINESS?

Legal and financial framework

Register at the Chamber of Commerce:

- allows you to invoice clients legally
- pay taxes properly (get tax benefits)
- separate personal and business finances

But there is more:

- It makes you independent as an artist.



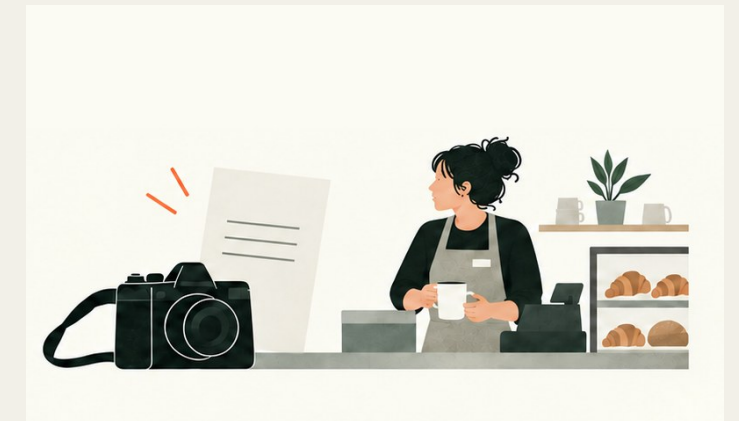
(Lens-based) Artist working on assignments
(freelance)



(Lens-based) Artist with an independent practice
only (gallery and wall presentations)



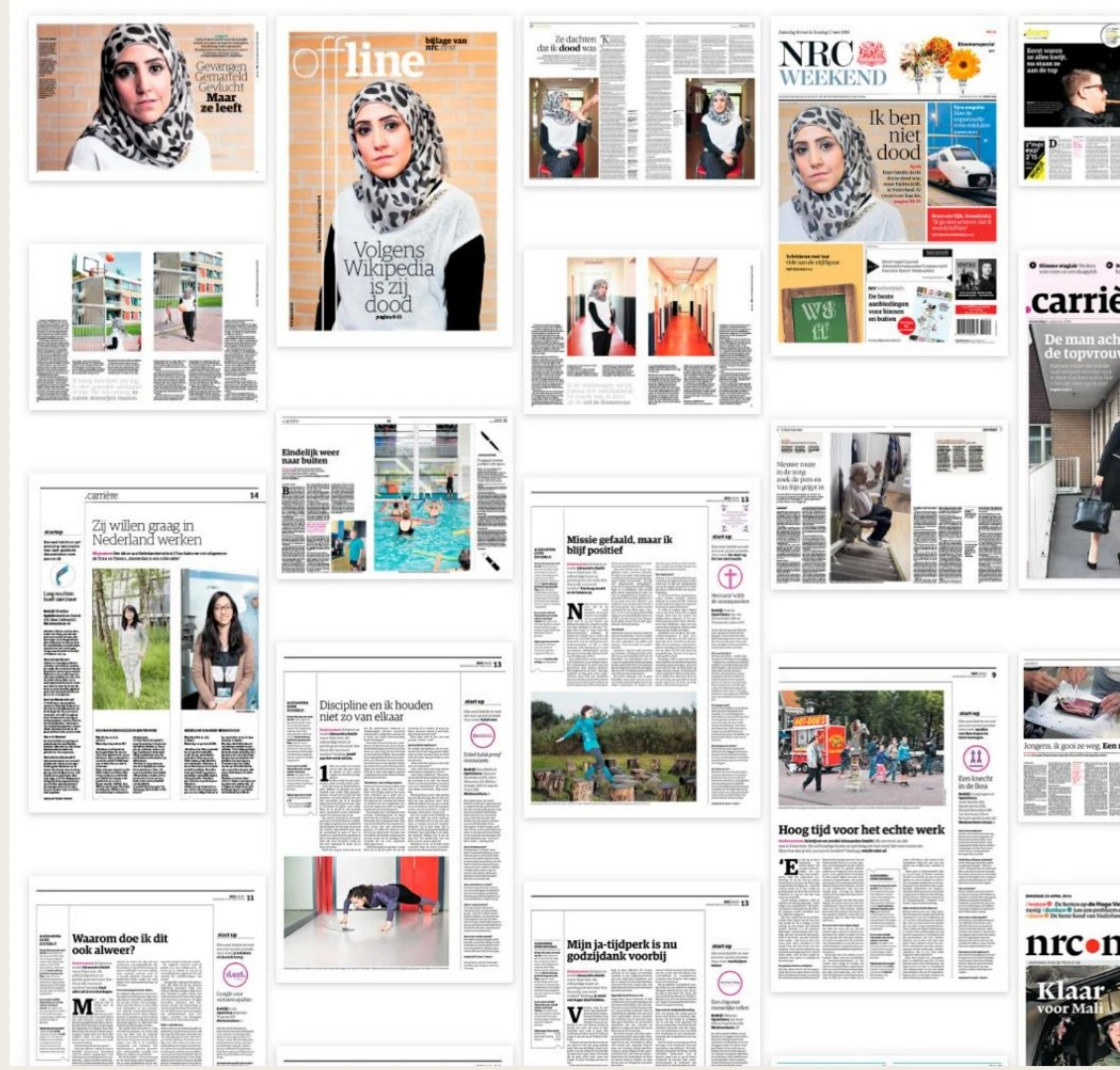
(Lens-based) Artist with an independent practice and
a part-time job as an employee



(Lens-based) Artist with assignments and a part-time
job

Working for newspapers

- NRC Next
- NRC Handelsblad
- Het Parool
- De Correspondent



//weten De herten op de Hoge Veluwe vreten alweer rustig //denken Los een probleem eens conceptueel op //doen De beste band van Nederland? Leer Otis kennen



nrc•next

JAARGANG 9 NO 26 PRIJS €1,30

Klaar voor Mali

Vandaag vertrekt een grote groep militairen naar Mali, voor de VN-missie. Drie mannen vertellen hoe dat is, naar Mali vertrekken. *FRANCA ENK*

EXPLOSIVE DEVICE
CANOPY JETTISON
DANGER

Lees
nrc•next
40%



Getting paid

In April 2014:

- €750,- including:
- 3 pictures inside + cover item
- Photographed on 3 different locations
- Travel costs: 28 cents p/km
- One time publication

4 years later:

- €150,-
- Photographing on one location
- No extra fee for cover items
- Travel costs: 28 cents p/km
- Unlimited usage for online use and republication

My backup plans

- Commercial photography/film: weddings, booklets for yearly numbers companies, short movies.
- Teaching/lectures at Dutch Drone Academy
- Published my own books
- Renting photobooth

DuPho.

Kortingen



Example: The Photobooth

In 2015:

- 2 days per week: earning €300–€900 per day
- Very seasonal, from March until the end of September (ideal if you do projects outside the Netherlands)
- Total revenue: €40,000, giving me an average monthly income/profit of approximately €2,600.



It doesn't always go well.

Fotolab.nu

- I wasn't good at marketing on social media
- I hadn't thought carefully about who my audience was
- I hadn't looked closely at what the competitors were doing and how I could be unique with my skills

HOW DO YOU GET
SOMETHING LIKE THIS TO
WORK?



Experimenting

Stay true to yourself

Use the tools you learned at KABK:

- Who is your audience?
- How do you reach them?
- Is there a demand?
- Try different things! Treat them as projects and start with at least three different ideas, never just one.
- Don't be afraid to make mistakes along the way.
- Who else is doing this, and what do you offer that they don't?

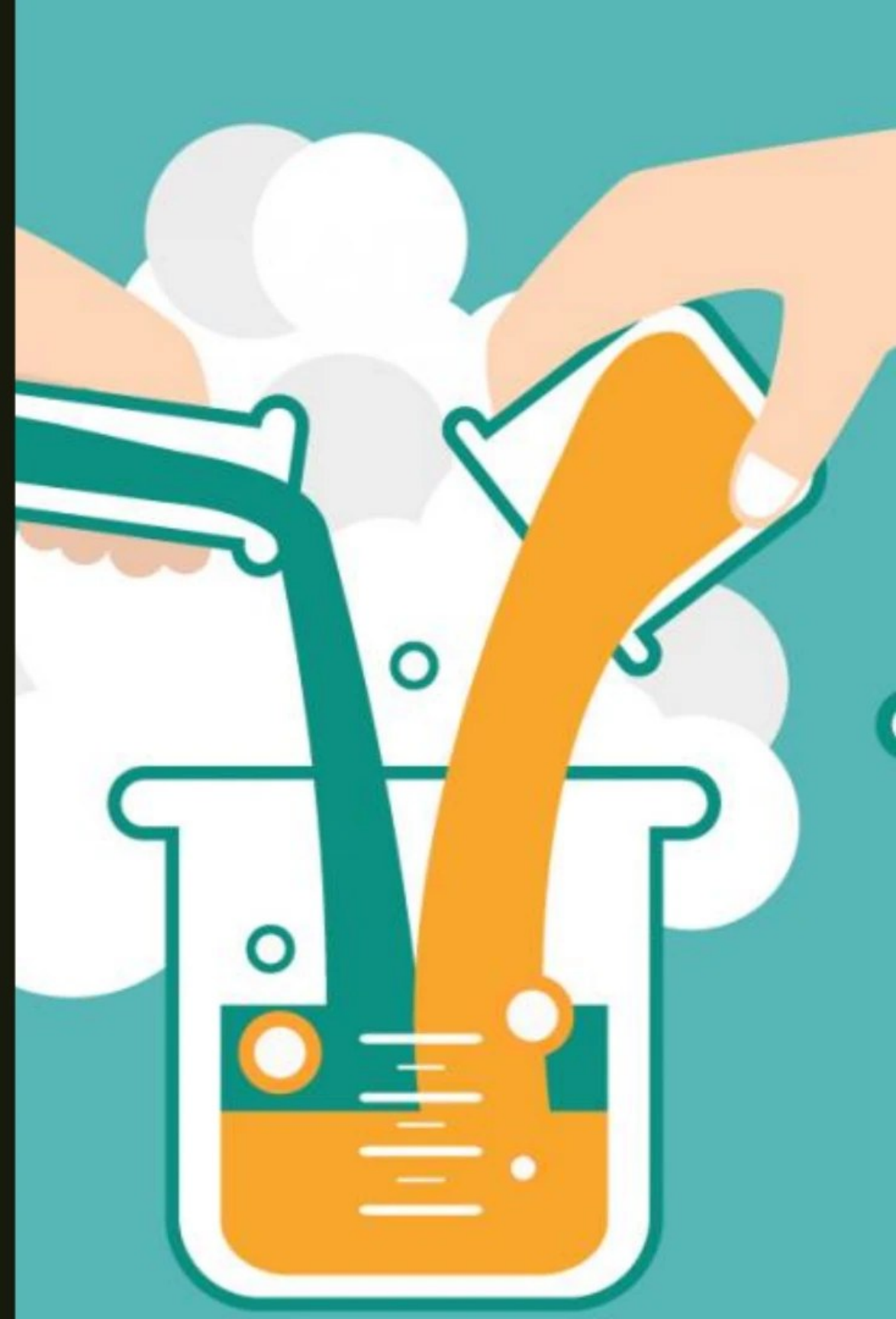


Assignment (3 min)

3. Differentiate:

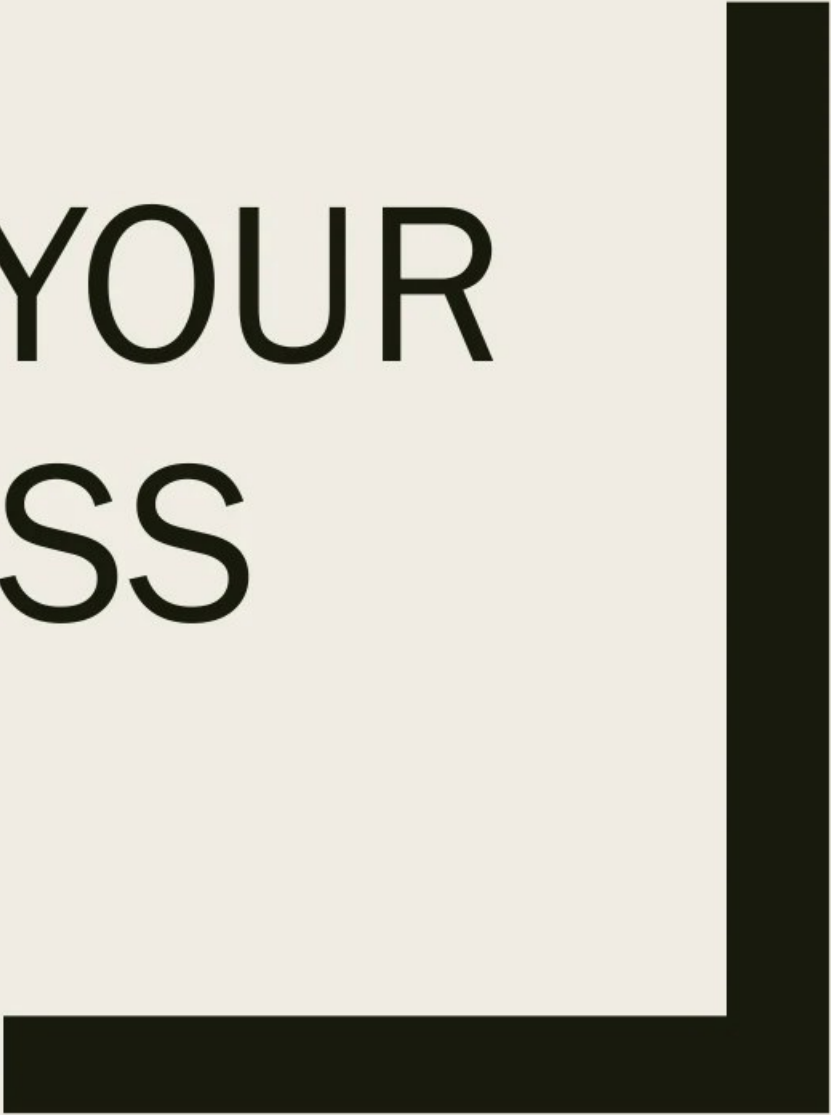
What makes you different from others?

Highlight the skills or qualities that set you apart.





HOW TO START YOUR OWN BUSINESS



Topics

- Registration
- Administration
- Tax
- Contract & Budget



Registration - Online

- Chamber of Commerce: <https://www.kvk.nl/>
- Choose your legal form
 - **Sole Proprietorship (eenmanszaak)**: one person is the owner and liable for all debts
 - **General Partnership (VOF)**: a collaboration between two or more individuals
 - **Private Limited Company (BV)**: a business form where the capital is divided into shares. The owners are liable only up to the amount they have invested.
- You can only register one sole proprietorship, but you can add multiple trade names to the Chamber of Commerce.

General Partnership (VOF): a collaboration between two or more individuals

- WassinkLundgren work exceptionally well together because their collaboration is built on **complementary strengths**.
- One tends to think, the other tends to act.



Don't have DigiD yet?

- You need a BSN number first.
- Foreigners can obtain a BSN through municipal registration (BRP).
- If you are a self-employed entrepreneur, a permit for “Self-Employment” may be required, issued by the IND.



IND – Foreign Students

- What after graduation?
- How can you continue working in the Netherlands?
- What does the accountant/lawyer do?

KVK Registration Steps – Eenmanszaak

1. **Log in with DigiD:** Only the owner can register.
2. **Complete the online registration form:** Fill in the business name, start date, activities and address.
3. **Make an appointment at KVK:**
 - Schedule an appointment once the form is complete.
 - Bring valid ID and the signed registration form.
 - Pay the one-time registration fee (€85,15 in 2026).

Source: kvk.nl, checked September 2026

Datum vestiging	01-12-2019
Activiteiten	SBI-code 59111 - Productie van films (geen televisiefilms)
Activiteiten	SBI-code 62100 - Ontwerpen van computerprogramma's
Activiteiten	SBI-code 70202 - Advisering op het gebied van management en bedrijfsvoering (geen public relations en organisatie-adviesbureaus)
Omschrijving activiteiten	Het maken en uitgeven van o.a. educatieve multimedia en software. Het advisering op het gebied van professionalisering en procesoptimalisatie voor organisaties.
Werkzame personen	2

KVK Registration Steps — Eenmanszaak

4. After registration

- The Dutch Tax Administration (Belastingdienst) will process your registration: they will send your VAT number by post.

Two different VAT numbers: BTW-ID / BTW-Omzet nummer

Making your first invoice

- Word “Invoice” + invoice date + delivery/service date
- Unique, sequential invoice number (letters allowed)
- Your name/company name + full address
- Client’s name + address
- Bank account number
- Description of goods/services + quantity
- Price per unit/hour, discounts, total cost
- VAT: amounts, rate, and total
- Payment due date (e.g., 30 days)



VAT Declaration

VAT - HOW DOES IT WORK

- RECEIVING AND DEDUCTING
- COSTS YOU CAN DEDUCT: all costs required to run your business, such as phone, internet, computer and camera equipment.

NB: FILE AND PAY ON TIME!

- Late VAT return: a separate filing penalty may apply.
- Late payment: 3%, minimum €50 and maximum €6.709.
- A correction afterwards is possible.

Source: belastingdienst.nl, checked September 2026

Administratie EnYoi Holding B.V. Btw-nummer NL123456782B02 Btw-identificatienummer NL123456782B02 Contactpersoon Cas de Graaf Betalingskenmerk 1123 4567 8120 2270 Bankrekeningnummer Belastingdienst NL04RABO0200112244	Aangifte Omzetbelasting Aangifte datum 21-09-2026 Aangiftetijdvak Kwartaal 3 2022 Telefoon
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Gegevens omzet en omzetbelasting		
1 Prestaties binnenland	Let op! Rond alle bedragen af op hele euro's	
	Bedrag waarover omzetbelasting wordt berekend	Omzetbelasting
1a Leveringen/diensten belast met hoog tarief	€ 1.220	€ 256
1b Leveringen/diensten belast met laag tarief		
1c Leveringen/diensten belast met overige tarieven behalve nul tarief		
1d Privé-gebruik	€ 1.349	€ 1.349
1e Leveringen/diensten belast met 0% of niet bij u belast		
2 Verleggingsregelingen binnenland		
2a Leveringen/diensten waarbij de heffing van omzetbelasting naar u is verlegd		
Let op! Voorbelasting invullen bij vraag 5b		
3 Prestaties naar/in het buitenland		
3a Leveringen naar landen buiten de EU		
3b Leveringen naar of diensten in landen binnen de EU		
3c Installatie/afstandsverkoop binnen de EU		
4 Prestaties uit het buitenland aan u verricht		
4a Leveringen/diensten uit landen buiten de EU		
4b Leveringen/diensten uit landen binnen de EU		
5 Voorbelasting, kleineondernemingsregeling, schatting en eindtotaal		
5a Verschuldigde omzetbelasting		€ 1.605
5b Voorbelasting		€ 230
5c Subtotaal		€ 1.375
5e totaalbedrag over btw-tijdvak		
5f Reeds aangegeven over btw-tijdvak		+/-
5g Totaal	☒ te betalen ☐ terug te vragen	€ 1.375

Sample Dutch VAT declaration

VAT - KOR

VAT - SMALL BUSINESSES SCHEME

- Maximum annual revenue of €20.000.
- Available to natural persons, combinations such as a VOF, and legal entities.
- No deduction of VAT.

Consider:

- No VAT return.
- Do you usually receive or pay VAT?
- Are you working B2B or B2C?

When do you need a bookkeeper?

Bookkeeper	DIY (No Bookkeeper)
Needed if you are an entrepreneur for income tax purposes	Revenue under €5,000 → bookkeeper not needed
Helps manage your finances professionally	Profits under €8,500 and no other income → you can do it yourself
Keeps track of balance sheets, VAT, and invoices	Fill in your income under “ Overige inkomsten ” only
Ensures accurate reporting to the tax authorities	No balance sheet required

Contracts

- WET DBA (Deregulering Beoordeling Arbeidsrelaties)
- The key question is: does the individual act as an entrepreneur or as an employee?
- <https://lucabook.nl/en/2024/12/28/enforcement-on-false-self-employment/>

KABK Final Exam Projects

- Compare this with your own project at KABK.
- What are your strengths?
- Make the connection.



Two gifts for you



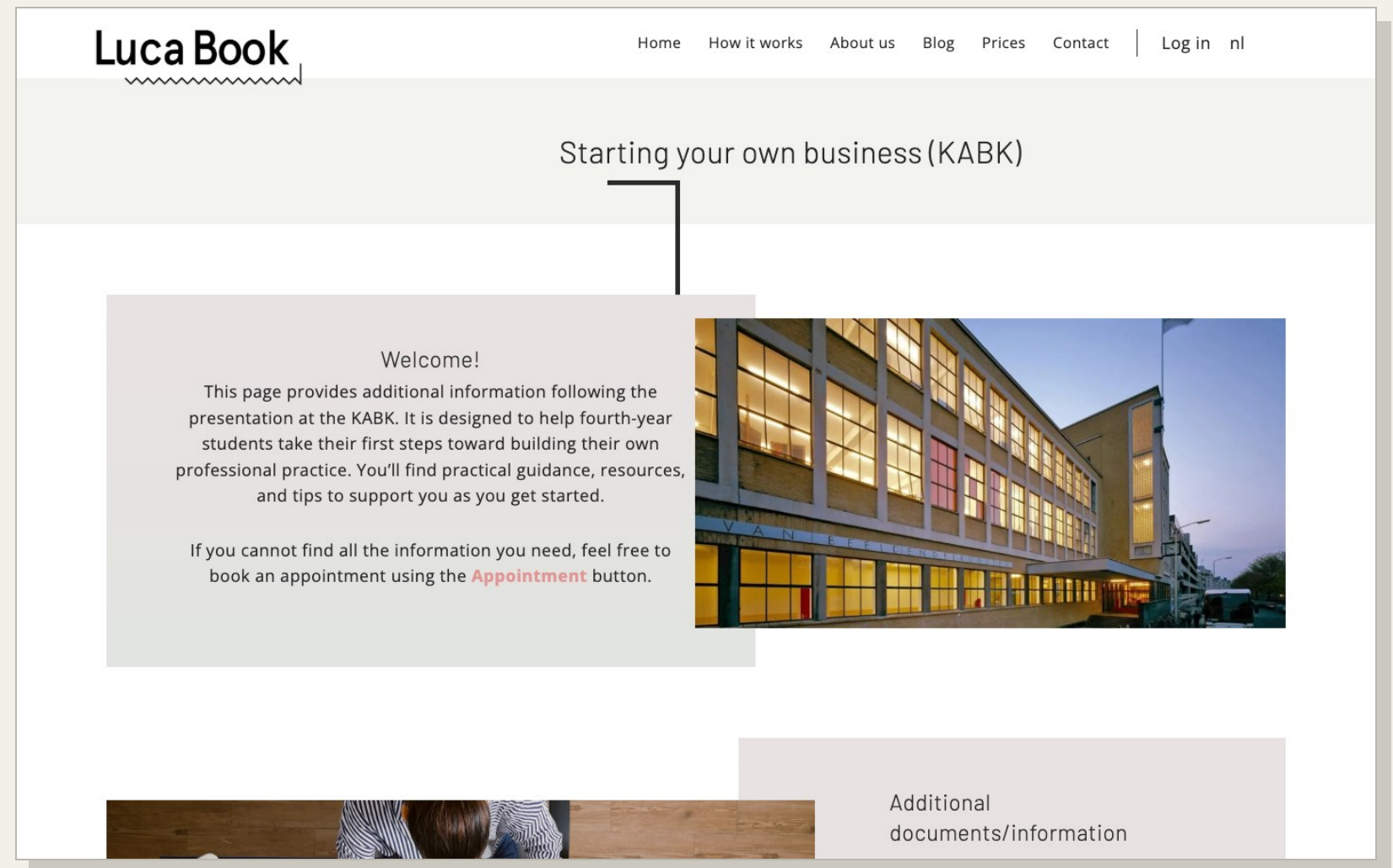
Everything in one place

Revisit the key information from this presentation whenever you need it.

lucabook.nl/en/kabk/



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18 months of Luca Invoice, free

Use the English registration page to activate your free period.

Promotion code

KABK2026

lucainvoice.nl/landing.html?promo=KABK2026&lang=en#registreren



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