

Netherlands

VAT Standard rate

The VAT standard rate in the Netherlands in 2023 is 21%.

VAT Reduced rate

You can apply a reduced rate of 9% for the following products:

- Food;
- Water;
- Agricultural products;
- Medicines and auxiliary products;
- Art, collectibles, and antiques;
- Books and periodicals.

You can apply the 0% rate for the following deliveries:

- Goods that you deliver abroad;
- Goods that have not yet been imported;
- Goods that you supply to the VAT warehouse or on it;
- Supply of ships and aircraft;
- Fishing;
- Excise goods.

See the summary of the [EU VAT rates](#).

Deductible VAT

If goods or services were used to make taxable supplies in the Netherlands, VAT in input invoices might be credited.

Examples include: you bought goods from an entrepreneur in another EU country or you were transferred VAT

Thresholds

From the 1st of July 2021, the distance selling thresholds were withdrawn and replaced by a unified threshold of €10,000 for all EU members.

In other words, VAT should be charged at the VAT rate of the customer's country of residence by companies whose annual taxable cross-border turnover is over €10,000.

Registration procedure

You must send the following attachments to this form:

- Documents showing which industry you are active in your home country;
- If you are registered with a foreign Chamber of Commerce: a certificate of registration;
- If you have an agent: a copy of the authorization;
- If you are resident in a non-EU country: a tax statement from that country;
- If the entrepreneur is a natural person or partner: a copy of the ID for any natural person who does not have a Social Security number;
- If your company has a different legal form: a copy of the instrument of incorporation.

Tax representative

There is no requirement to appoint a tax representative in the Netherlands.

Keeping records

In the Netherlands, there are strict rules on the layout and format of VAT records to be kept by companies or their tax agents. Records must be kept by the taxable person or by the keeper of its accounts and reported to the competent Tax Agency.

You will need to keep regular notes on your ICVs, consisting of the invoices you received and the expenses you spent on the ICVs. You are required to keep your records for 7 years.

VAT payment date

If you are a budding entrepreneur the tax service will send you the first declaration for aspiring entrepreneurs in electronic form or on paper.

You need to pay VAT, but you have not yet received a VAT return from the tax service. In this case, always request a VAT return within 1 month after the period for which you must pay VAT.

Filing VAT returns

A taxpayer must transmit tax returns to the Btw-Alert by electronic means.

If you submit your tax returns monthly, you must submit your tax return no later than 2 months after the reporting period.

For example, the declaration for January must be submitted no later than the last day of March.



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