

Netherlands

This guide is for e-commerce companies that sell online via web-stores or at marketplaces.

VAT Standard rate:

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

Thresholds

€ 100,000 – distance sales threshold

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

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: 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 partnership: 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

Taxable companies established outside the European Union are obliged to appoint fiscal representative in order to handle all formalities related to VAT registration and filing.

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 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.

