



Article

eRecognition for filing VAT returns not required in 2020

In practice, among other things, it is unclear whether entrepreneurs must prepare in the short term for submitting VAT returns using eHerkenning.

February 18, 2020

A debate is currently taking place in the Lower House about the introduction of e-Recognition for submitting wage tax and corporate income tax returns.

Sales tax

In a recent letter with answers to parliamentary questions, the State Secretary of Finance provided more clarity regarding the introduction of e-Recognition for submitting VAT returns:

- In order to submit the VAT return, eHerkenning is not required for entrepreneurs this year. The usual login method using the username and password in the old portal of the Tax Authorities will continue to exist for the time being for submitting the VAT return.
- No date has yet been set for the conversion to eRecognition for VAT.
- Applying for eHerkenning is only possible for legal persons who are registered in the Trade Register at the Chamber of Commerce. A tax entity for VAT cannot be registered with the Chamber of Commerce. A tax entity for VAT can therefore continue to make a VAT return in the usual way as described above.

Payroll taxes and corporation tax

To make the wage tax and corporate income tax returns as of January 1, 2020, companies should log in through the entrepreneurial portal by means of e-Recognition. The introduction of this measure and the additional obligations and (purchase) costs of e-Recognition, however, led to a debate in the House of Representatives, with the result that the government will postpone wage tax levies for entrepreneurs in any case until 1 July next.

We will keep you informed of further developments in this area.

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