



# Claim your Dutch VAT over past 5 years

Even if you missed the deadline of 30 June for claims of 2020, you can still reclaim Dutch VAT. It is possible up to 5 years after the year in which the VAT was incurred.

No reciprocity is required in the Netherlands.

## Background

The deadline for annual claims is generally **30 June** of the year following the calendar year when the expenses were incurred for a **non-EU business**. This means that for 2020 (invoices dated 1 January to 31 December 2020), the deadline for submission was 30 June 2021.

Non-EU businesses can recover any Dutch VAT incurred using the so-called 13th Directive procedure under which the claim is submitted directly to the Dutch tax authorities.

The Netherlands allows a VAT refund to all non-EU businesses without requiring a reciprocal treatment in the claimant's country.

## The following documents must be filed with the 13th Directive refund claim:

- declaration of entrepreneurship, preferably from the tax administration in the country of establishment; and
- copies of invoices or import documents.

## The Dutch VAT could be asked back over last 5 years

You can reclaim Dutch VAT within **five calendar years** from the end of the calendar year in which the VAT was incurred, however, in order to have the right to appeal the decision of the tax authorities, the claim must be submitted within the time limits. Time limit is **six months** after the end of the calendar year in which the VAT was incurred by a non-EU business. The claim for 2021 must be submitted before **1 July 2022**.

## If a claim is not made within time limits, no appeal is possible

In 2021, you can still reclaim VAT for years 2016 until 2020. However, in order to have the right to appeal the decision of the tax authorities, the claim must be submitted within time limits.

**Grant Thornton's international indirect tax team and digital advisory team can assist you in your VAT refund claims as well as in any other VAT / customs matters..**

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## Contact

Do you have questions or do you need more detailed information? Please do not hesitate to contact us.

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