



Deadline for 2020 VAT refund claim is approaching!

You can reclaim Dutch VAT up to 5 years after the year in which the VAT was incurred.

If a EU business does not make the claim within the time limit of **nine months**, no appeal is possible.

For 2020 (invoices dated 1 January to 31 December 2020), the deadline for submission is **30 September 2021** for EU businesses.

EU businesses can recover Dutch VAT using so-called 8th Directive procedure under which the online claim is submitted via the website of the tax authorities of their own country. Supporting documents are only required if the Dutch VAT authorities request additional information.

Claim your Dutch VAT over past 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 **nine months** after the end of the calendar year in which the VAT was incurred by a EU business. The claim for 2020 must be submitted before **1 October 2021**.

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

In 2021, you can still reclaim VAT for the 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, compliance and update of your systems and processes. Please contact us if you would like to discuss your options and possibilities.

Contact

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

Aiki Kuldkepp
Senior Manager VAT
T +31 (0)88 676 97 56
E aiki.kuldkepp@nl.gt.com

Robert-Jan Brethouwer
Partner VAT
T +31 (0)88 676 95 64
E robert-jan.brethouwer@nl.gt.com