



Claim your Dutch VAT over 2021 before 1 July 2022

The deadline for VAT refund claims of 2021 is 30 June 2021 for **non-EU businesses**.

Even if you miss the deadline, you can still reclaim your 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 of a **non-EU business** were incurred. This means that claims for 2021 (invoices dated 1 January to 31 December 2021), must be submitted before **1 July 2022**.

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 of the claimant's country.

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

- declaration of entrepreneurship; 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 certain time limits.

The time limit is **six months** after the end of the calendar year in which the VAT was incurred by a non-EU business.

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

In 2022, you can still reclaim VAT for years 2017 until 2021. However, in order to have the right to appeal the decision of the tax authorities, the claim must be submitted within time limits. For example, if you submit after 30 June 2022, a claim for the years 2017 to 2021, then you do not have the right of appeal to the courts against the decision of the tax authorities.

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. 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.

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