

Non-EU established companies Claiming Thirteenth Directive refund of VAT for the years 2011-2015 in the Netherlands

If your company incurred Dutch VAT on purchases or imports, you may be entitled to reclaim this VAT from Dutch tax authorities by filing an Thirteenth Directive reclaim for VAT. Like in all other EU Member States the reclaim of VAT should be submitted ultimately 1 July of the year following to the year over which the VAT has been charged.

However, in addition the Netherlands allows you to reclaim Dutch VAT up to five years back. Therefore, you could still submit an Thirteenth Directive reclaim for the years 2011-2015 in 2016. This is an unique opportunity in the European Union.

Thirteenth Directive refund of VAT by paper

In case your company is established in a non EU country and you company is not registered for VAT in the Netherlands, for other purposes than reclaims, your company is required to apply for a Dutch tax registration number by using the form 'Application for registration number for foreign entrepreneurs.' This form can be found on the website of the Dutch tax authorities.

In case your company already has a Dutch tax identification number for reclaim purposes, it is only required to submit the form 'Application for VAT refund for entrepreneurs based in non-EU countries' to the Dutch tax authorities.

Please don't hesitate to contact Grant Thornton should you require any additional information or assistance to reclaim your Dutch VAT.

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