

VALUE ADDED TAX (VAT) INFORMATION

Important note: the information stated below is solely intended as generic information and is in no way intended to provide a full scope analysis of, and/or advice on your specific position. Therefore, you should not derive any reliance from the information. In view of that, please always make sure to discuss your specific VAT position with your own internal or external VAT counsel as well as how the generic information reflects on your specific position.

According to the applicable VAT rules in the Netherlands, we are obliged to charge you Dutch VAT on the admission to the exhibition that physically takes place in the Netherlands.

If you are a taxable person, you are in most cases, entitled to a refund of the Dutch VAT incurred on goods or services purchased, to the extent that you use these services and/or goods for the supply of taxable activities. You may therefore be able to reclaim the Dutch VAT that we charge to you.

Requests for reimbursement of VAT are the responsibility of the company on which behalf the refund is claimed (the claimant company).

EU claimant companies

For EU established taxable persons a VAT refund request must be filed with the tax authorities in the EU country of establishment of the company. The request must be filed electronically, at the latest by 30 September of the year following the year in which the VAT was charged. In principle, no hard copy documents evidencing the VAT refund right need be filed with the request, but in the refund request copies of invoices must be uploaded. We recommend to keep the original invoices received in your files. The Dutch tax authorities can request for a copy of the invoices issued.

The period covered by the VAT reclaim is a maximum of one calendar year and at least three calendar months. VAT reclaims covering a shorter period than three months are only possible if the period regards the remainder of a calendar year.

For Dutch VAT the requested amount must amount to at least € 400 if the request is related to a period shorter than one calendar year. If the request regards a full calendar year or the remainder of a calendar year the minimum amount is € 50.

Non-EU claimant companies

For non-EU established taxable persons, a VAT refund request must be filed with the Dutch tax authorities in order to reclaim the Dutch VAT that is incurred. Before the request can be filed, the non-EU company must have a refund registration number at the Dutch tax authorities. To get the refund registration number amongst others the following details must be filled in on the registration form "Application for a registration number for foreign enterprise":

- details of the company, for example name, address, start date of company, etc.
- activities of the company
- bank details of the company
- copy of the memorandum of association
- statement of entrepreneurship

Along with the form, also e.g. copies of the articles of association as well as a certificate of tax status are to be submitted.

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After the company receives the refund registration number, the request must be filed via form “Application VAT refund for businesses established outside of the EU” and sent to the Dutch tax authorities competent in this respect, i.e. the Dutch tax authorities / Office for foreign tax-liable persons:

Belastingdienst / Kantoor Buitenland
P.O. Box 2865
6401 DJ Heerlen
The Netherlands

Note: In practice, in case of a first refund application the refund registration request and refund application can be submitted simultaneously.

In order to recover the Dutch input VAT, the claimant company will need to file the following documents with the Dutch tax authorities / Office for foreign tax-liable persons:

- ☐ Form “Application VAT refund for businesses established outside of the EU”
- ☐ The original invoice(s) to be reimbursed
- ☐ A copy of an original certificate of tax status from the country of establishment

The VAT refund request must be submitted no later than 30 June of the year following the one in which the VAT was charged.

The period covered by the VAT reclaim is a maximum of one calendar year and at least three calendar months. VAT reclaims covering a shorter period than three months are only possible if the period regards the remainder of a calendar year.

For Dutch VAT the requested amount must amount to at least € 400 if the request is related to a period shorter than one calendar year. If the request regards a full calendar year or the remainder of a calendar year the minimum amount is € 50.

The VAT refund request can be done in Dutch, German or English.

Other resources for VAT information

- ☐ Website of the Dutch tax authorities (www.belastingdienst.nl)
- ☐ The forms of the Dutch tax authorities for the registration and for the VAT refund can be found on the website of the Dutch tax authorities
https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/business/vat/vat_in_the_netherlands/claiming_refund_of_vat/claiming_refund_of_vat_for_entrepreneurs_from_non-eu_countries