

 **Netherlands****VAT Invoicing Requirements**

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	21
<b>Reduced</b>	6
<b>Increased</b>	n/a

  

<b>General</b>	In principle, for each supply or service rendered by a company a proper invoice must be issued before the 15th of the following month.
<b>Specifics</b>	n/a
<b>Language of the invoices</b>	The invoice may be issued in any language, but may need to be translated into Dutch at the request of the tax authorities.
<b>Invoices in foreign currency</b>	For invoices in foreign currencies a conversion of the VAT amounts in EUR is necessary. The last published exchange rate by the Dutch Central bank before invoicing is to be used.

**Invoicing Requirements**

Date of issue
Sequential invoice number
Name and address of supplier
EU-VAT-ID-No of supplier (for all transactions)
Name and address of customer
EU VAT-ID-No. of customer for intra-Community supplies
EU VAT-ID-No. of customer for reverse charge supplies
Date of supply of goods/services/payment if corresponding to invoice date
Date of supply of goods/services/payment if different from invoice date
Nature of goods supplied/services rendered
Quantity of goods supplied/extent of services rendered
Net amount per item, as well as any discounts or rebates not included in the price of the goods or services
Taxable amount for the VAT
Applicable VAT rate
VAT amount
VAT amount in local currency of place of supply obligatory
Indication that invoice relates to intra-Community supply
Indication that reverse charge applies
Indication that supply is VAT exempt

Remarks on invoices	
<b>intra-Community supplies</b>	Vrijgestelde intracommunautaire levering; Tabel II post a.6 WET OB
<b>Triangulation</b>	Vereenvoudigde ABC transactie; artikel 37c WET OB
<b>Reverse Charge</b>	BTW verlegd
<b>Export of goods to non-EU countries</b>	Export; Tabel II post a.2 WET OB
<b>Self-billing</b>	Factuur uitgereikt door afnemer

<b>Invoices for small amounts</b>	Simplification for invoices for small amounts are possible according to the Dutch VAT law up to an amount of 100 € for supplies and services regarding public transport as well as hotel and hospitality
<b>Invoicing Requirements</b>	Date of issue
	Sequential invoice number
	Name and address of supplier
	Nature of goods supplied/services rendered
	Total (gross) amount
	VAT amount

Input VAT refund / deduction	
Travel expenses for own staff	
<b>Accommodation (hotel)</b>	Yes
<b>Meals (for own staff) during a business trip</b>	No
<b>Transportation costs (bus, train)</b>	Yes
<b>Taxi</b>	Yes
<b>Rental car</b>	Yes
<b>Fuel costs for passenger cars (gas, diesel etc.)</b>	Yes
<b>Telecommunication</b>	Yes
Other expenses	
<b>Entertainment expenses (for third parties e.g. customers)</b>	Only if threshold of 227 € per beneficiary is not exceeded
<b>Gifts (for third parties, e.g. customers etc.)</b>	Only if threshold EUR 227 € per beneficiary is not exceeded