



## Application For VAT refund

For entrepreneurs based in non-EU countries

### Why this form?

As an entrepreneur based in a non-EU country, you can use this form to request a refund of turnover tax (VAT) you paid in the Netherlands.

#### When can you request a VAT refund?

You can request a VAT refund if you meet the following conditions:

- Your company is based in a non-EU country.
- You want to request a refund of Dutch VAT.
- You do not have to file a VAT return in the Netherlands.
- You have a Dutch registration number.

#### Completing and returning the form

You can make your application in Dutch, English or German. Make your application within 6 months after the end of the calendar year for which you request a VAT refund.

Send your application for a refund to:

Belastingdienst Kennis- en Expertisecentrum Buitenland  
Postbus 2865  
6401 DJ Heerlen  
Nederland

#### Privacy

We treat the data of citizens and companies and your privacy with care. Please visit [belastingdienst.nl/privacy](https://belastingdienst.nl/privacy) and see how we do this.

#### More information

Visit [belastingdienst.nl](https://belastingdienst.nl) for more information. Or call the Tax Information Line Non-resident Tax Issues: +31 55 538 53 85, open from Monday to Thursday from 8.00 am to 8.00 pm and on Friday from 8.00 am to 5.00 pm.

### Explanatory notes

#### Period of your application

Your application must relate to a minimum period of 3 months and a maximum period of 1 calendar year. The refund period may only be less than 3 months if it concerns a remaining part of a calendar year.

#### Minimum amounts for a refund

The amount for which you request a refund must be at least:

- € 400 if your application relates to a minimum period of 3 months, but not a full calendar year.
- € 50 if your application relates to a period of at least 1 calendar year, or the remaining part of a calendar year.

#### What should you enclose?

Enclose with your application a statement from your own tax authorities showing that you are an entrepreneur subject to taxation. You do not need to submit a new statement from your own tax authorities showing that you are an entrepreneur subject to taxation if:

- you have already submitted a statement that is not older than 1 year
- the statement was valid for the period for which you are making this request

If you do not enclose a statement and there is no valid statement in our records for the period related to the request, we will not process the request and return it to you.

In addition, include copies of invoices or import documents. The documents concerned must show which amounts of VAT you paid. The application may relate to 1 or more invoices or import documents. We will not return these documents to you.

**Please note!** Never enclose original invoices or import documents.

#### Refund received erroneously

If you erroneously receive a VAT refund, you must pay back this amount.

#### Explanatory notes to the questions

##### Question 6b

State the activities in the Netherlands for which you purchased the goods or services here.

##### Question 6c, option 3

Exempted transport services are transport services relating to the transit, export or import of goods. Certain conditions apply to this exemption.

If you do not have enough space in order to complete the questions, you should use an enclosure. The enclosure should state your name, address, town and your registration number in the Netherlands.



**Dutch registration number**

To make a VAT refund request, you need a Dutch registration number. Please use the 'Registration form Foreign companies' to apply for a registration number. In this form, you will find instructions on how to send your application to us.

State your Dutch registration number here

**1 Details of your company**

1a Legal name

1b Trade name

1c Business address  
Street and house number

Postcode and town/city

Country

1d Telephone number

1e E-mail address

Website

1f Would you like to receive correspondence at your business address?  Yes, proceed to question 2a.  
 No, proceed to question 1g.

1g Correspondence address  
Name

Street and house number

Postcode and town/city

Country

**2 Business activities**

2a Activities of your company in the Netherlands

**3 Registration in your own country**

3a Tax office where you are registered in your own country

3b Registration number in your own country

**4 Your application**

4a Period to which your application relates (month-year)  -  to  -

4b Total amount in whole euros for which you are requesting a refund (in figures). State the details of the refund in section 8.



B
---

## 5 Bank details

5a Account number to which you want the refund to be transferred  
**Please note!** Do not fill in a savings account here.

Name of account holder

Street and house number

Postcode and town/city

Country

5b Name of the bank

5c Location of the bank

Country

5d BIC of the bank

## 6 Other details of the application

6a Number of enclosures

	Invoices		Import documents
--	----------	--	------------------

6b The goods or services for which I request a VAT refund have been used for:

6c During the period for which I request a VAT refund, I:  
*Tick whichever is applicable.*

did not supply any goods or services

only supplied goods or services on which customers have to pay VAT

only supplied exempted transport services and related services

none of the above

## 7 Signature

Name

Telephone number

Date

Signature  
*Please write within the box.*



B

8 Summary of the VAT amounts for the period to which this application relates

Serial number	Nature of goods or services	Name, VAT id and address of supplier	Date and nr of invoice or import document	Amount of tax refund applied for	For official use only
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	



B

**8** Summary of the VAT amounts for the period to which this application relates *(continued)*

Serial number	Nature of goods or services	Name, VAT id and address of supplier	Date and nr of invoice or import document	Amount of tax refund applied for	For official use only
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	



B

**8** Summary of the VAT amounts for the period to which this application relates *(continued)*

Serial number	Nature of goods or services	Name, VAT id and address of supplier	Date and nr of invoice or import document	Amount of tax refund applied for	For official use only
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	€ <input type="text"/>	<input type="text"/>



B

8 Summary of the VAT amounts for the period to which this application relates (continued)

Serial number	Nature of goods or services	Name, VAT id and address of supplier	Date and nr of invoice or import document	Amount of tax refund applied for	For official use only
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	



B

**8** Summary of the VAT amounts for the period to which this application relates *(continued)*

Serial number	Nature of goods or services	Name, VAT id and address of supplier	Date and nr of invoice or import document	Amount of tax refund applied for	For official use only
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	





B

**8 Summary of the VAT amounts for the period to which this application relates (continued)**

Serial number	Nature of goods or services	Name, VAT id and address of supplier	Date and nr of invoice or import document	Amount of tax refund applied for	For official use only
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
				€	
Total amount				€	

