



Registration form Foreign companies

Why is this form used?

This form enables you to register as a foreign company at the Netherlands Tax Administration for VAT, corporation tax and payroll taxes. With this form you can also apply for a number that allows you to file a transfer tax return. Foreign tax service providers can also use this form to register with the Netherlands Tax Administration.

If you are registering by way of this form for VAT because you have to file a VAT return, you will get a Dutch VAT identification number. You should also use this form if you are not based in the EU and want to reclaim Dutch VAT. Or if you are not based in the EU and want to apply for the use of the One Stop Shop (OSS). You will then receive a Dutch registration number.

If you are registering for payroll taxes, we will send you a payroll tax return letter ('Aangiftebrief loonheffingen'). This letter contains information about the tax return periods for which you have to file your tax returns. In addition, the letter provides a payroll taxes number which you need for filing payroll tax returns. If you have to pay employed persons' insurance contributions, we will send you a letter stating the sector in which you have been classified and a letter stating the percentage of the differentiated premium for the Return to Work Fund ('Werkhervattingskas' or Whk). For more information, consult the 'Handboek Loonheffingen' (only available in Dutch). You can find this manual on: belastingdienst.nl/loonheffingen.

Are you a tax service provider and do you want to log in to 1 of our portals on behalf of your customers? You need eHerkenning to do so. Once we have processed your registration, you can apply for eHerkenning. See belastingdienst.nl/login-eherkenning for more information about eHerkenning for tax service providers.

Completing and sending the form

Send the duly completed and signed form by mail, with sufficient postage, to:
Belastingdienst/Klantgevens
Postbus 2892
6401 DJ Heerlen
The Netherlands

Attachments to include

- The following attachments must be submitted with the form:
- Documents that show in which branch you are active in your own country
 - A proof of entry into a Chamber of Commerce abroad if you are registered as such
 - In case of letting or purchasing immovable property: attach the relevant details
 - If you have a temporary employment contract with 1 or more employees: the form 'Melding Loonheffingen uitzenden' (only available in Dutch)
 - If you have taken over activities from another employer: the form 'Melding Loonheffingen overdracht van activiteiten' (only available in Dutch)
 - If you have an authorised representative: a copy of the authorisation
 - If you are based in a non-EU country: a tax statement of that country
 - If the entrepreneur is a natural person or an association: a copy of the proof of identity of every natural person who does not have a citizen service number (burgerservicenummer or BSN).
 - If your company has another legal form: a copy of the instrument of incorporation

Please note!

If any of the attachments are not in Dutch, German or English, you must submit a translation of the documents.

Do not include invoices

If your registered office is in a non-EU country and you are registering for claiming back Dutch VAT, do not send any invoices. Invoices can be sent later with the form 'Application for VAT refund for entrepreneurs based in non-EU countries'.

Privacy

We treat the data of citizens and companies and your privacy with care. Please visit belastingdienst.nl/privacy-statement and see how we do this.

Do you have any questions?

Please call the Tax Information Line for Non-resident Tax Issues: 055 53 85 385 and from abroad: +31 55 53 85 385.

**1 Reason for registration**

- 1a Are you established in a non-EU country and want to apply for a Dutch VAT refund? Choose 'No' if you also want to register to file a VAT return. In that case you can claim back the VAT via the VAT return. Yes. Answer the questions in Section 1 up to and including 6, possibly in Section 7 and in Section 12. Do not send any invoices. You can send the invoices later together with the form 'Application for VAT refund for entrepreneurs based in non-EU countries'. No
- 1b Do you want to register for filing a VAT return? Yes. Answer the questions in Section 1 up and including 6, possibly in Section 7 and in Section 12. No
- 1c Are you established in a non-EU country and want to register to use the One Stop Shop for VAT? Yes. Answer the questions in Section 1 up and including 5 and in Section 12. No. Are you established in another EU country and want to use the One Stop Shop? If so, register for the One Stop Shop with your country's tax authorities.
- 1d Do you want to register for corporation tax? Yes. Answer the questions in Section 1 up and including 5 and in Section 8 and 12. No
- 1e Do you want to register for payroll taxes? Yes. Answer the questions in Section 1 up and including 5, in Section 9 and possibly in Section 10 and in Section 12. No
- 1f Do you want to apply for the transfer tax? Yes. Answer the questions in Section 1 up and including 5, in Section 11 and in Section 12. No
- 1g Do you want to register as a tax service provider? Yes. Answer the questions in Section 1, 2, 4 and 5 and in Section 12. No

2 Details of your company

- 2a Are you or have you ever been registered with the Netherlands Tax Administration? This also includes, for example, a citizen service number, a VAT tax number or a tax number for the purposes of transfer tax. No. Send a copy of your proof of identity. In the event of an association, please send a copy of the proof of identity for every natural person without a citizen service number (BSN). Yes, under number
- 2b Are you registered with the Chamber of Commerce in the Netherlands? No. Check if you have to register on kvk.nl. Yes, under number
- 2c Are you registered with the Chamber of Commerce in your own country? No Yes. Include a copy of registration.
- 2d Are you based in another EU country? No. Send a tax statement from your own country and proceed to question 2f. Yes
- 2e Do you have a VAT identification number in your own country? No Yes, number
- 2f Legal name of the company
- 2g Trade name of the company
- 2h Legal form of the company Sole proprietorship Association Otherwise, i.e.

Include a copy of the instrument of incorporation.



2 Details of your company (continued)

- 2i What is the date of establishment of the legal entity or collaborative venture? - -
- 2j Registered office of the company: street, number and annex
Postal code and town
Country
- 2k Telephone number
- 2l Website
- 2m Name of contact
- 2n Do you have a sole proprietorship and is your home address different from your place of business? No. Then you can skip this question.
 Yes. Please state your home address.
Home address: Street, number and annex
Postal code and town
Country

3 Details of your authorised representative

Do you want someone else to handle the contacts with us on your behalf? For more information, please visit belastingdienst.nl and search for 'vertegenwoordigen door een gemachtigde' (only available in Dutch).

- 3a Do you have an authorised representative who represents you at the Netherlands Tax Administration? No. Proceed to Section 4.
 Yes. Please enter the name of the authorised representative and include a copy of the authorisation.
- 3b Does your authorised representative have a tax consultant's registration number (beconnummer) from the Netherlands Tax Administration? Yes. State the number. We are aware of the address.
 No. Enter the correspondence address of your authorised representative below.
 Street, number and annex
Postal code and town
 P.O. Box
Postal code and town
Country correspondence address
- 3c Telephone number
- 3d What type of tax is the subject of this authorisation? VAT
 Corporation tax
 Payroll taxes



4 Correspondence

If you opt for a tax residence in the deed of transfer of immovable property, we use this address as the correspondence address for the transfer tax.

- 4a At which address do you want to receive correspondence?
- At the registered office of the company (see answer question 2j)
 - Correspondence on VAT
 - Correspondence on corporation tax
 - Correspondence on payroll taxes
 - At the home address (see answer question 2n)
 - Correspondence on VAT
 - Correspondence on corporation tax
 - Correspondence on payroll taxes
 - At the address of my authorised representative (see answer question 3b)
 - Correspondence on VAT
 - Correspondence on corporation tax
 - Correspondence on payroll taxes
 - At another address. Enter this correspondence address at question 4b and indicate which kind of tax it applies to.
 - Correspondence on VAT
 - Correspondence on corporation tax
 - Correspondence on payroll taxes

4b Different address for correspondence

Street, number and annex

Postal code and town

P.O. Box

Postal code and town

Country correspondence address

5 Business activities

5a Your company's activities in your own country. Please include supporting documents.

5b Your company's activities in the Netherlands. If there is not enough space, please add an attachment. Ensure that it is clear to which question the information refers to.



6 VAT – general data

- 6a Start date of your activities in the Netherlands - -
- 6b Do you sell goods in the Netherlands to private persons?
An example: You are a foreign company and you sell CD's to private individuals at a music fair in Amsterdam. Yes No
- 6c Do you sell goods from the Netherlands to private persons from other EU countries? *An example: You are a foreign company and you send clothing to a private person in Valencia from a rented warehouse in Rotterdam.* Yes No
- 6d Do you sell goods in the Netherlands to other foreign companies?
An example: As a foreign company, you have a rented warehouse in Rotterdam and at that location, you sell cheese to a company from Hamburg. Yes No
- 6e Do you sell any goods from the Netherlands to companies from other EU countries (intra-Community supplies)?
An example: As a foreign company, you have a rented warehouse in Rotterdam and from there, you send a consignment of flower bulbs to a business operator in Paris. Yes No
- 6f Do you take your own goods from the Netherlands to another EU country? Yes No
- 6g Do you sell from the Netherlands to customers outside the European Union? Yes No
- 6h Do you have Intra-Community acquisitions (ICA) in the Netherlands? Yes No
- 6i Did you receive any invoices with Dutch VAT that has been reverse-charged to you? Yes No
- 6j Do you have any other deliveries in the Netherlands which are subject to VAT? *Also choose 'Yes' if these deliveries are at a 0% VAT rate.* Yes No
- 6k Do you charge VAT for services provided in the Netherlands? Only to companies
 Only to private persons
 To companies and to private persons
 No
- 6l Is there any involvement in letting or buying immovable property? Yes. *Answer the questions in Section 7.*
 No. *You do not have to complete Section 7.*



7 VAT – immovable property

Please read the explanatory notes at the end of this form. Here you can also read which attachments you need to include.

- 7a Do you let immovable property or parts thereof to companies not based in the Netherlands with VAT?
 - No
 - Yes, starting from – –

- 7b Do you let 1 or more holiday homes located in the Netherlands to private persons?
 - No
 - Yes, starting from – –

- 7c Do you let 1 or more parking spaces in the Netherlands to private persons?
 - No
 - Yes, starting from – –

- 7d Do you let immovable property or parts thereof in the Netherlands with VAT in which the VAT is reverse-charged to the tenant?
 - No
 - Yes, starting from – –

- 7e To which assets do you attribute the permanently exploitable immovable property?
 - Fully part of the business assets
 - Fully part of the private assets
 - For % part of the business assets
and % part of the private assets

- 7f What is the address or if the address is not known, the Land Registry code of the immovable property referred to in question 7e?
 -
 -

- 7g Did you request an option for the immovable property referred to in question 7a up to and including 7d to transfer the title charged with VAT?
 - No
 - Yes. Enter the address or if the address is not known, enter the Land Registry code.
 -
 -

- 7h Do you have the ownership of a holiday home which you are – almost exclusively – using for private purposes?
 - No
 - Yes. Enter the address or if the address is not known, enter the Land Registry code.
 -
 -

- 7i Do you exploit any immovable property located in the Netherlands other than the property referred to in question 7a up to and including 7d?
 - No
 - Yes. Enter the address or if the address is not known, enter the Land Registry code.
 -
 -



8 Corporation tax

- 8a Start date of your activities in respect of corporation tax in the Netherlands - -
- 8b Is the regular financial year the same as a calendar year? Yes
 No, the financial year is from month up to and including month
- 8c Do the activities in the Netherlands start in the first financial year? Yes No. *Skip question 8d.*
- 8d Does the 1st financial year after incorporation deviate from a regular year according to the Articles of Association? Yes, the 1st financial year is from - - up to and including - -
 No

9 Payroll taxes – general data

Please read the explanatory notes at the end of this form.

- 9a Number of permanent employees you employ worldwide
- 9b Number of employees who do not work for you in the Netherlands but who have social insurance in the Netherlands.
 From which date is the 1st employee covered by social insurance in the Netherlands? *Also answer the questions in Section 10.* - -
- 9c Number of employees working and residing in the Netherlands
 Do these employees have social insurance in the Netherlands? Yes No. *Continue to question 9d.*
 From which date is the 1st employee covered by social insurance in the Netherlands? *Also answer the questions in Section 10.* - -
- 9d Number of employees not residing in the Netherlands but working there
 Do these employees have social insurance in the Netherlands? Yes No. *Continue to question 9e.*
 From which date is the 1st employee covered by social insurance in the Netherlands? *Also answer the question in Section 10.* - -
- 9e Are you required to withhold wage tax/national insurance contributions for the employees referred to in question 9c and 9d? Yes No. *Continue to question 9f.*
 From which date are you required to withhold wage tax/national insurance contributions for the 1st employee? *Proceed to question 9g.* - -
- 9f Do you want to voluntarily register as a withholding agent for wage tax/national insurance contributions? Yes, starting from - -
 No
- 9g Did you take over the activities or part thereof from another employer? Yes. *Also complete the form 'Melding Loonheffingen overdracht van activiteiten' (only available in Dutch) and attach.*
 No
- 9h Do you have temporary employment contracts or a payroll agreement with 1 or more employees? Or are you a personnel company (personeels-bv) or partly so? Yes. *Also complete the form 'Melding Loonheffingen uitzenden' (only available in Dutch) and attach.*
 No
- 9i Period of time over which you want to file a payroll tax return 4 weeks Month



10 Payroll taxes – employee insurance schemes

These details are relevant in respect of sector classification. Please read the explanatory notes at the end of this form.

10a Do you have more than 1 business activity? No. You do not have to complete question 10b. You have already completed the details in question 5b. Yes. Also answer question 10b.

10b Describe every business activity as clearly as possible. Also enter the (estimated) annual wage assessable for social insurance for the General Unemployment Fund (AWf).

Description of business activity 1.
If there is not enough space, please add an attachment. Please state clearly which information pertains to which question.

Form with 8 horizontal dotted lines for describing business activity 1.

Wage assessable for General Unemployment Fund – business activity 1

€ [dotted input field]

Description of business activity 2.
If there is not enough space, please add an attachment. Please state clearly which information pertains to which question.

Form with 8 horizontal dotted lines for describing business activity 2.

Wage assessable for General Unemployment Fund – business activity 2

€ [dotted input field]

If you have any more business activities, add an attachment. Please state clearly which information pertains to which question.



11 | Transfer tax

11a Date of delivery or expected date of delivery of the immovable property - -

11b Address of the immovable property. *Have you already answered question 7f? Then you can skip this question.*
Street, number and annex
Postal code and town

11c Cadastral designation or designations of the immovable property. <i>Does the transaction concern several cadastral designations? If so, please enter them all.</i>	Municipality	Section	Plot number
<i>You do not need to answer this question if you have already entered the address of the immovable property in question 11b.</i>	<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"/>

12 | Signature

Name

Date - -

Signature *Please sign within the box.*

Number of attachments



Explanatory notes

Question 7a up to and including 7d

These concern business premises, holiday homes as well as parking spaces. Reverse-charging also refers to renting an immovable property by an intermediary who independently declares the VAT on the rent and who pays it. In case of a holiday home, the issue is whether you exploit it as a vacation business with the aim of getting a sustainable income and/or whether you also use the holiday home privately. It is not relevant how much you use it privately. It is also defined as private use if you have to pay a mediator a rental for private use.

Question 7i

It does not matter whether the right of exploitation of that immovable property results from ownership or from rental or lease agreements. The immovable property referred to comprises dwellings, school buildings, agricultural land and horticultural land.

Attachments you must submit for question 7

For each property and in so far as these documents are present:

- a copy of the registered notarial deed of acquisition, or
- a copy of the turnkey agreement signed by all of the parties

For every immovable property which is wholly or partly used as business premises which is rented out with VAT:

- an overview of all of the tenants and the surface area in m² which is rented by them
- which of the tenants are subject to letting with VAT
- if applicable: the surface area in m² which is not rented out vacancy
- if applicable: the surface area in m² which is used as living accommodation
- the total of the lettable surface area in m²
- a copy of a letting agreement for every tenant as concluded

If the immovable property being let is a static caravan:

- a copy of the assessment of the Municipality under the Valuation of Immovable Property Act (Wet waardering onroerende zaken or WOZ). If it has not been issued yet, apply to the Municipality.

For a holiday home you let as a vacation business and for which letting you use the services of a third person:

- a copy of agreement concluded with the third party concerned – a letting agency agreement
- if applicable: an original power of attorney which shows that the third person is allowed to act on your behalf

Question 9b up to and including 9d

For employees who are covered by social insurance schemes in the Netherlands, you are obliged to pay employee insurance contributions and either pay or withhold income-related healthcare insurance contributions. Employees who live and work in the Netherlands are insured in the Netherlands. Therefore, you must pay employee insurance contributions for them and either pay or withhold income related healthcare insurance contributions. Employees who work for you in the Netherlands but do not live there can remain insured in their original insurance country subject to certain conditions. If you have a so-called A1 certificate for these employees, showing that they are insured in another country, you do not have to pay employee insurance contributions for them in the Netherlands or pay/withhold income-related healthcare insurance contributions. Your employee should obtain this certificate from the competent authorities in the country of residence.

Question 9e

For employees who work for you in the Netherlands and whom you have hired out, seconded or posted and who work under the management and supervision and at the expense and risk of a third party, you must withhold and pay wage tax and national insurance contributions. This also applies when you have a fixed establishment in the Netherlands or when your employees work on the Dutch continental shelf.

Question 9f

If you are not actually required to withhold and pay wage tax/national insurance contributions for an employee, you can still choose to do so. In that case, the wage tax regulations apply. You must keep payroll records, for instance. Your employees do not have to pay wage tax/national insurance contributions via their own income tax return.

Question 9h

A temporary employment contract is an employment contract in which an employer and an employee agree that the employee works for a third party – the client. The employee works under the management and the supervision of that third party.

A payroll agreement is a special form of a temporary employment contract in which personnel is selected and recruited by the client i.e., not by the payroll company after which the personnel is placed on the wage list of the payroll company. The payroll company makes the employees available to the client and the employees work in his company and under his management and supervision. The payroll company needs the permission from the client to arrange for an employee to work elsewhere.

There is a personnel company (personeels-bv) if, within a group, the personnel from the personnel company is made available to other companies which are part of the same group.

Question 10

Your activities in the Netherlands are relevant if you employ persons who have social insurance cover in the Netherlands. Various premiums depend on the sector in which you have been classified. As a rule, we consider the activities you have in your own country. However, if your activities in the Netherlands are self-contained, it may be a matter of what is referred to as a classifiable unit. In that case, we base the premiums on those activities.

Question 10b

The wage assessable for social insurance for the General Unemployment Fund (AWf) is the total wage over which you have to pay the premiums for the employee insurance schemes.

In order to make a statement of the wage assessable for social insurance for the General Unemployment Fund, make a statement of the wage details in the current calendar year. You must convert the wage details into an annual wage.