



## Registration form Foreign companies

### Why is this form used?

This form enables you to register as a foreign company at the Tax and Customs Administration in the Netherlands for VAT, corporation tax and payroll taxes.

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 wish to reclaim Dutch VAT. Or if you are not based in the EU and wish 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 which sector you belong to 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](https://belastingdienst.nl/loonheffingen).

### Completing and sending the form

Send the form, completed and signed, to:  
Belastingdienst  
Postbus 2892  
6401 DJ Heerlen  
the Netherlands

### Appendices to be sent

The following appendices must be attached to 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 authorized representative: a copy of the authorization
- 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 appendices 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](https://belastingdienst.nl/privacy-statement) and see how we do this.

### More information

If you have any further questions, please call the Tax Information Line for Non-resident Tax Issues: 055 - 5 385 385 and from abroad: +31 555 385 385.

## 1 Reason for registration

- 1a Are you established in a non-EU country and wish to apply for a Dutch VAT refund? Choose 'No' if you also wish to register to file a VAT return. In that case you can claim back the VAT via the VAT return.
- Yes. Respond to questions in Section 1 up to and including 6, possibly in Section 7 and in Section 11. 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 wish 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 11.
- No
- 1c Are you established in a non-EU country and wish to register to use the One Stop Shop for VAT?
- Yes. Answer the questions in Section 1 up and including 5 and in Section 11.
- No. Are you established in another EU country and wish to use the One Stop Shop? If so, register for the One Stop Shop with your country's tax authorities.
- 1d Do you wish to register for corporation tax?
- Yes. Answer the questions in Section 1 up and including 5 and in Section 8 and 11.
- No
- 1e Do you wish 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 11.
- No

## 2 Details of your company

- 2a Are you or have you ever been registered with the Tax and Customs Administration in the Netherlands? This also includes such registrations as a citizen service number (BSN) or a Dutch registration number.
- 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](http://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. Proceed to Section 3.  
 Yes. Please state your home address.  
Home address: Street, number and annex     
Postal code and town    
Country

## 3 Details of your authorized representative

- 3a Do you have an authorized representative who represents you at the Tax and Customs Administration in the Netherlands?  No. Proceed to Section 4.  
 Yes. Please enter the name of the authorized representative and include a copy of the authorization.
- 3b Does your authorized representative have a tax consultant's registration number – 'beconnummer' - from the Dutch Tax and Customs Administration?  Yes. State the number.  We are aware of the address.  
 No. Enter the correspondence address of your authorized 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 authorization?  VAT  
 Corporation tax  
 Payroll taxes



**4 Correspondence**

- 4a What is the address at which you wish to receive correspondence?
- At the address of the place of business (question 2i) correspondence in respect of:
    - VAT
    - Corporation tax
    - Payroll taxes
  - At the residential address (question 2m) correspondence in respect of:
    - VAT
    - Corporation tax
    - Payroll taxes
  - At the address of my authorized representative (question 3b) correspondence in respect of:
    - VAT
    - Corporation tax
    - Payroll taxes
  - At a different address. Enter this address at question 4b and tick the adjacent box to indicate to what type of taxes it applies.
    - VAT
    - Corporation tax
    - Payroll taxes

4b Different address for correspondence

<input type="checkbox"/>	Street, number and annex	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Postal code and town	<input type="text"/>	<input type="text"/>	
<input type="checkbox"/>	P.O. Box	<input type="text"/>		
	Postal code and town	<input type="text"/>	<input type="text"/>	
Country correspondence address		<input type="text"/>		

**5 Business activities**

- 5a Branche in which your company is active in your own country. *Include documents that show in which branche(s) you are active.*
- 5b Activities of your company in the Netherlands. *If there is not enough space, please add an appendix. 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 in respect of any appendices that you must include when sending this form.

- 7a Do you let immovable property or parts thereof to companies not based in the Netherlands with VAT? *Please refer to the explanatory notes at the end of this form.*
- No  Yes, starting from  -  -
- 7b Do you let 1 or more holiday homes located in the Netherlands to private persons? *Please refer to the explanatory notes at the end of this form.*
- No  Yes, starting from  -  -
- 7c Do you let 1 or more parking spaces in the Netherlands to private persons? *Please refer to the explanatory notes at the end of this form.*
- 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? *Please refer to the explanatory notes at the end of this form.*
- No  Yes, starting from  -  -
- 7e The immovable property to be exploited sustainably is part of which assets?
- 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? *Please refer to the explanatory notes at the end of this form.*
- 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 incl. 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

- 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. *Please refer to the explanatory notes at the end of this form.*  
 From which date is the 1st employee covered by social insurance in the Netherlands?  -  -  *Also respond to 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.*  
*Please refer to the explanatory notes at the end of this form.*  
 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.*  
*Please refer to the explanatory notes at the end of this form.*  
 From which date is the 1st employee covered by social insurance in the Netherlands? *Also answer the question in Section 10.*  -  -
- 9e Are you obliged 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 did you have the obligation to withhold wage tax/national insurance contributions for the 1st employee? *Proceed to question 9g.*  -  -
- 9f Do you wish to voluntarily register as a withholding agent for wage tax/national insurance contributions? *Please refer to the explanatory notes at the end of this form.*  Yes, starting from  -  -   
 No
- 9g Did you take over (a part of) the activities 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? *Please refer to the explanatory notes at the end of this form.*  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 refer to the explanatory notes at the end of this form.

10a Do you have more than 1 business activity?  No. Proceed to Section 11. You have already completed the details in questions 5b.  Yes

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

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

Multiple horizontal dashed lines for describing business activity 1.

Wage assessable for General Unemployment Fund – business activity 1. Please refer to the explanatory notes at the end of this form.

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

Multiple horizontal dashed lines for describing business activity 2.

Wage assessable for General Unemployment Fund – business activity 2. Please refer to the explanatory notes at the end of this form.

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

**11 Signature**

Name

Date

-  -

Signature

Please sign within the box.

Number of appendices





## 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.

### Appendices that you have to attach in respect of question 7

For every immovable property:

- 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 m<sup>2</sup> which is rented by them
- which of the tenants are subject to letting with VAT
- if applicable: the surface area in m<sup>2</sup> which is not rented out vacancy
- if applicable: the surface area in m<sup>2</sup> which is used as living accommodation
- the total of the lettable surface area in m<sup>2</sup>
- a copy of a letting agreement for every tenant as concluded

If the immovable property as let concerns 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 9f

You must withhold and pay wage tax/national insurance contributions for employees who work for you in the Netherlands and who have been placed, seconded, or posted by you and who work under the supervision and at the risk and expense of third parties. 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 branch you work in. As a rule, we consider the activities you have in the country of incorporation. 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.