

A woman with blonde hair, wearing a dark blue and orange high-visibility work jacket and dark pants, is smiling while operating a black and orange forklift in a warehouse. The warehouse is filled with tall stacks of cardboard boxes on metal shelving units. The boxes have various labels, including the 'polymaker' logo and barcode labels. The scene is brightly lit, and the overall atmosphere is professional and active.

eWarehousing

Shipping across the border

Outsource logistics – stay in control of taxes

- Collaborating with eWarehousing provides many benefits for your e-commerce business. Outsourcing logistics can yield savings in money, time and improved customer satisfaction. For the best possible experience, it is important that your e-commerce business stays in control of taxes. Proper invoicing, correct and timely reporting and good records are key to smooth business operations. On the contrary failing to meet obligations can result in additional assessments, penalties and fines being imposed.
- To help you stay in control we share guidance on (Dutch) VAT obligations that affect your business when making use of our Dutch warehouse and e-fulfillment services.

You sell goods from our warehouse to customers without a VAT registration (B2C)

Dutch customers

- When goods in our warehouse are sold to consumers (B2C) in the Netherlands the supply is a domestic supply. In principle the supply is subject to 21% VAT though a reduced rate of 9% VAT applies to certain categories of goods.
- If the customer is a private individual no invoice has to be issued for the supply. If the customer is a legal entity without VAT registration a standard invoice must be issued.
- The supply must be reported in the periodic Dutch VAT return.

You sell goods from our warehouse to customers without a VAT registration (B2C)

EU customers

- When goods in our warehouse are sold and shipped to customers without a VAT registration in other EU countries the supply is deemed to be a 'distance sale'. Distance sales are subject to VAT in the country where the customer resides. Local VAT must be charged on these supplies and in principle these supplies must be reported in VAT returns of the customer's country. Invoices for these supplies must be compliant with local invoice requirements.
- To avoid a VAT registration and reporting obligation in every EU country where distance sales are made two simplifications exist.
 1. If the total EU distance sales amount to less than € 10.000 in a year your business can opt to charge Dutch VAT on the distance sales. These supplies must be reported in the Dutch VAT return.
 2. Your business can register for the Union Scheme (One-Stop-Shop). The Union Scheme allows for local VAT on EU distance sales to be reported and paid at a single point. No invoices have to be issued for distance sales reported through the Union Scheme. Businesses established in the EU can register for the Union Scheme in the EU country where they are established. If your business is established outside the EU and dispatches goods from the Dutch warehouse you can register in the Netherlands.

You sell goods from our warehouse to customers with a VAT registration (B2B)

Dutch customers

- When goods in our warehouse are sold to VAT registered businesses in the Netherlands the supply is a domestic supply. In principle the supply is subject to 21% VAT though a reduced rate of 9% VAT applies to certain categories of goods. An invoice containing all the required information must be issued for the supply ultimately on the 15th day of the month following the month in which the supply was made.
- If your company is a non-resident taxable person for VAT purposes, VAT on your invoice for local supplies to resident taxable persons must be reverse charged. When invoicing other non-resident taxable persons VAT should be charged instead.

	Your customer is a resident	Your customer is a non-resident
Your company is a resident entity for VAT purposes	VAT must be charged on the invoice	VAT must be charged on the invoice
Your company is a non-resident entity for VAT purposes	VAT must be reverse charged to the customer	VAT must be charged on the invoice

You sell goods from our warehouse to customers with a VAT registration (B2B)

EU customers

- When goods in our warehouse are sold and shipped to customers with a VAT registration in other EU countries the supply is a so-called intra-Community supply. The intra-Community supply must be reported in the Dutch VAT return and EC Sales Listing but is subject to 0% VAT provided certain conditions are met.
- To apply 0% VAT to the intra-Community supply your company must be able to prove goods have been transported to another EU country. For supplies made from our warehouse eWarehousing can furnish the transport documentation required. In addition, the invoice for the supply issued must show a valid VAT number of the customer. To verify whether the VAT number provided by the customer is valid your business can use the VIES VAT number validation tool (https://ec.europa.eu/taxation_customs/vies/#/vat-validation)

You sell goods from our warehouse to a customer outside the EU

- When goods from our warehouse are sold to a customer outside the EU the supply is taxed at 0% VAT if certain conditions are met. For the 0% VAT rate to apply the goods must be transported out of the EU in the course of the supply. In addition it is required that your company has sufficient documentary evidence to prove the goods have left the EU. For supplies made from our warehouse, eWarehousing can furnish the export documentation provided by our customs agent. This is a key document for proving goods have left the EU.
- If goods are exported and sufficient documentary proof is available the supply is taxed at 0% VAT. This is regardless of whether the sale is to a consumer or a business outside the EU. On the customer's end goods have to be imported in the country of destination. For clearance purposes the value of the goods must be reported. Therefore we recommend that a customer invoice is issued for this purpose even if the customer is B2C. Your business is obliged to report export supplies in the periodic Dutch VAT return.

Reporting deadlines

Dutch VAT return and EC Sales Listing

- If your company qualifies as a resident business in the Netherlands, the periodic VAT return and EC Sales Listing must be submitted within a month after the reporting period has ended. If your business qualifies as a non-resident taxable person for VAT purposes the reporting deadline is two months after the filing period has ended. VAT payable must be received by the Dutch Tax Authorities no later than the aforementioned deadlines.
- *Union scheme (One-stop-Shop)*
- The Union scheme entails a quarterly submission made separately from the normal Dutch VAT return. The submission must be made no later than a month after the reporting quarter has ended. The deadline is the same for resident and non-resident businesses.

Invoicing

If an invoice must be issued for supplies from our Dutch warehouse the invoice should include at least the following information:

- Name and address of your business
- The Dutch VAT number of your business
- Name and address of the customer
- The invoice number
- The invoice date
- The date on which the goods are supplied
- The quantity and type of goods supplied
- The price per piece or unit, excluding VAT
- Any reductions that are not included in the price
- The applicable VAT rate
- The price excluding VAT
- In case of advance payment: the date of payment, if this is different from the invoice date
- In case the domestic reverse charge for non-resident businesses applies; an indication thereof and the Dutch VAT number of the customer
- In case 0% VAT is applied to intra-Community supplies; a valid non-Dutch customer VAT number and the reference 'intra-Community supply of goods'
- The amount of VAT in Euro

Good to know

- The above might not cover the VAT impact of supplies made from warehouses not belonging to eWarehousing
- Special attention is required if your business does not own the goods in the warehouse and acts as intermediary trader in chain transactions (or as drop-shipper)
- The Union Scheme (One-Stop-Shop) can be used to report VAT on distance sales. However, it is not possible to recover locally incurred input VAT through this submission.
- If intra-Community supplies exceed € 50.000 per quarter the Dutch EC Sales Listing must be submitted monthly
- For specific questions and tailor-made advice, we refer you to our qualified Dutch tax advisor; Moore MKW (<https://moore-mkw.nl/en>)