

**Deloitte.**

# **VAT Compliance**

*In control of your tax process*



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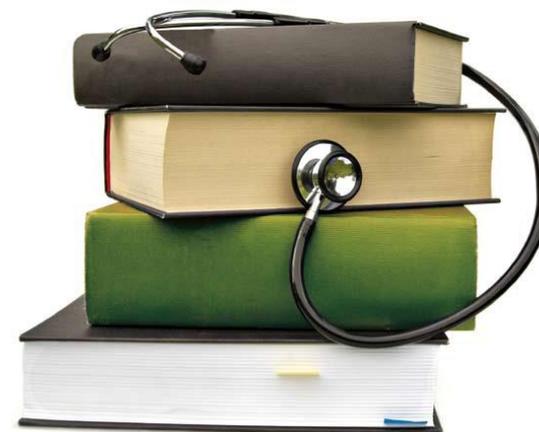
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# Understanding your situation and needs

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- Business in the Netherlands
- VAT registration
- VAT compliance (VAT return, European Sales Listing and Intrastat return)
- VAT reclaims
- Periodical VAT checks and assistance on compliance issues
- Successor for fiscal representation for non Dutch companies
- VAT audits
- ERP programming



# Our Offering

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- **Fiscal representation**

We offer general fiscal representation via an independent third party, NHS VAT Services BV.

- **VAT registration**

In case of general fiscal representation you should be VAT registered in the Netherlands. If you are not VAT registered yet, we will assist you with the VAT registration.

- **Import VAT deferment license and VAT warehouse license**

These licenses allow you to import goods free of VAT and trade certain goods with use of the Dutch 0% VAT rate.

- **Excise warehouse regime**

For excise goods you need a fiscal representative to trade excise goods with use of the Dutch 0% VAT rate.

- **VAT compliance**

Our VAT compliance centre prepares and files your VAT returns, European Sales Listings and Intrastat returns.

- **VAT advice**

Advice on VAT implications of your transactions, invoice requirements, business model.

- **Deloitte**

Multidisciplinary services from our global organisation. We can assist you in any area of your business.

# Team

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- **VAT compliance centre**

The VAT compliance centre takes care of all VAT compliance and administrative obligations of your company in the Netherlands. The VAT compliance centre has 10 people that focus on mainly Dutch VAT compliance. The VAT compliance centre has a current client base of 200 clients for which we also setup general fiscal representation.

- **Deloitte Industry focus**

Deloitte bundles its knowledge and experience in various Industry groups. These Industry groups consist of professionals from various tax disciplines, such as human capital tax, VAT, customs and corporate tax, but also Audit, Consultancy and Financial Advisory.

By applying focus, members of an Industry group gain specific industry knowledge and as a result optimize our provision of services. Often a multi-disciplinary approach is required.

- **Client team**

Your team will consist of three people from the VAT compliance centre and one Industry focused VAT advisor. You will have one central contact person for the day to day business, compliance and questions. The VAT advisor will be involved on a regular basis and if required (pro actively) assist you with VAT issues.



# Why Deloitte?

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- **Our people**

- expertise in your business
- experienced and trained VAT compliance people
- guaranteed team staffing with people that understand your business

- **Our proven solution for fiscal representation**

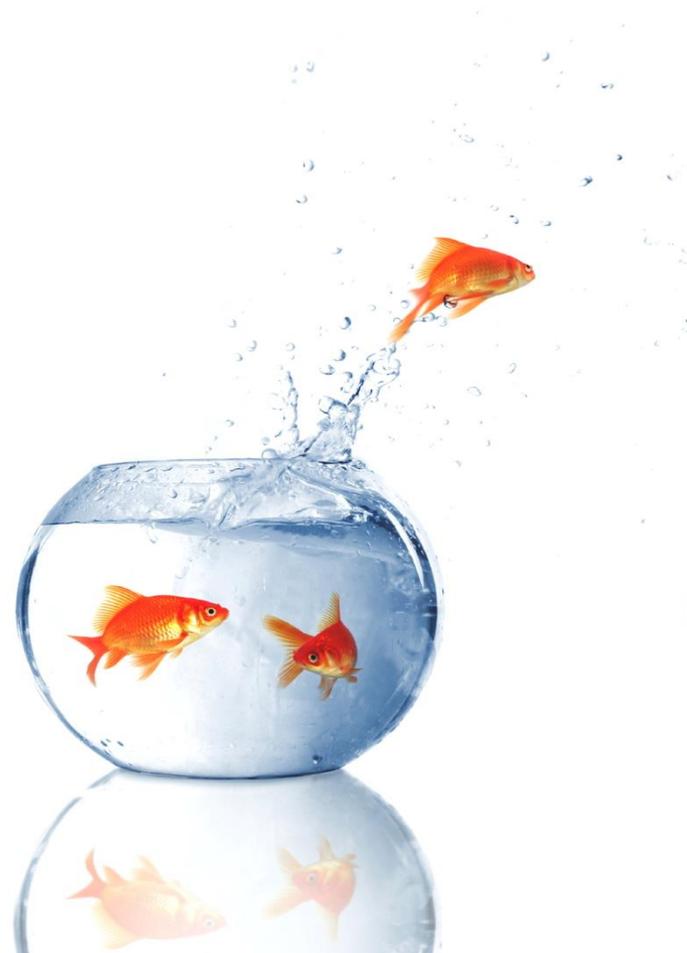
- 20 year experience with fiscal representation
- large base of clients with fiscal representation
- large base of clients in the same business
- potential advantage of reduced bank guarantee

- **Our technology/procedure**

- analyses of data used to prepare VAT compliance
- review of VAT implications of your transaction
- VAT identification number verification of clients prior to filing VAT compliance
- reconciliation of VAT compliance with financial data
- Free access to electronic data room

- **Your further opportunities**

- other Deloitte people available for Tax, Audit, Consultancy and Financial Advisory assistance other jurisdictions because of our Global Network



Level of services

# Description of basic level of services

Basic

<b>Logical checks of VAT return</b>		
1.	Check correct boxes filled out	√
2.	Check totals	√
<b>Logical checks of received data</b>		
3.	Check % VAT amount global level	√
4.	Check % VAT amount detail level	-
5.	Check totals	√
6.	Check R/C VAT due/deductible amounts	-
7.	Verify use of correct exchange rates	-
8.	Compare ratio sales/purchase amounts	√
9.	Verify amount VAT position previous month	√
10.	Check reimbursement/carry forward VAT credit	-
<b>Content checks of received data</b>		
AR side		
11.	Map zero tax codes with customer/country	-
12.	Check consistency of business routes	-
13.	Check invoice date	-
<b>Content checks of received data</b>		
AP side		
14.	Zero-rated tax codes: check no R/C due	-
15.	Verify suppliers & tax codes	-
16.	Check VAT deduction limitations (car costs, hotel, food, etc.)	-
17.	Check consistence of business routes	-
18.	Check invoice date	-
<b>VAT compliance management information</b>		
19.	e-mail informing of net VAT position	√
20.	e-mail including comments/issues spotted during review process	-
21.	e-mail including main VAT compliance data	√
22.	List of pending corrections/issues spotted during review process	-
23.	e-mail including additional VAT compliance data	-



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