



eCommerce | Dutch Tax Administration

e-commerce consultation group ODB-NCTF

Dutch National Committee on Trade Facilitation

Februari 9th, 2021





We do have a solution in sight: a so called emergency track.

<https://www.rijksoverheid.nl/documenten/kamerstukken/2021/01/19/kamerbrief-btw-e-commerce>

Registration for the iOSS will be possible.

- Dutch-organisations: direct registration
- Non-EU-organisations: use of a so called intermediary is obligated
- Both: use of the Tax Administration portal: MijnBelastingdienstZakelijk
(Business Portal on the domain of the tax authority)
- You will need a so called “eRecognition” for creating an account;
- You will have to register before July, 1st;
- Registration will be possible as of April, 1st or soon after;
- Service-level will be low at the start but will increase overtime;
(no notification-messages, you're will be no status updates available on your registration or tax returns)



Summary:

- Organisations will be able to register;
- Organisations will be able to send in tax returns;
- We will communicate on this topic the upcoming period;
Giving more insight in the exact possible level of service
- We also will inform this working group.

The process:

- Processing of the registrations and tax returns is mainly a manually process;
(with automated administrations)
- The output (communication with tax authorities) will be digital;
- Communication with organisations partly will be digital, partly manual (letters);

Risk

- The number of participants may become a risk;
(too many participants may cause obstructions in the process)
- We are organizing round tables with representatives of the market;
- This will be a topic in the upcoming meetings of this consultation group.



- We formed an internal working group;
- We are consulting the EU to get better insights in the expected audit-process and the roles of the MSID and MSCON;
- We are consulting the EU for more insight in the available data and way of working
(how can we access the data : is this based on “reports”, “access to the EU-system” or “data-dumps”?)
- We will come back to this in the upcoming meetings of this working group



- What is the impact of sharing of the iOSS number?
- Are technical solutions in preparation in the market?
- How can we address this issue in the upcoming meetings of this working group?

