

VAT returns via the old taxpayer portal no longer possible after July 1, 2024

The Dutch tax authorities have announced that the old taxpayer portal, which was still available for a specific group of taxpayers, will close completely as of July 1, 2024. This means that from that date onwards, taxpayers will no longer be able to log into the tax authorities' site with only a username and password. The announced closure also applies to the specific portal for One-Stop-Shop (OSS) registration requests and the filing of associated reports (the OSS returns). This OSS portal is currently used by businesses established outside the Netherlands. It has also been announced that the way in which VAT groups can file VAT returns in the new portal will eventually change.

Who is the change relevant to?

At present, use of the old taxpayer portal is only permitted for taxpayers who do not have access to the new portal ('Mijn Belastingdienst Zakelijk'), because they could not use eRecognition (*eHerkenning*; a two-step verification system) or another EU-approved login key. eRecognition could previously only be obtained on the basis of a registration with the Dutch Chamber of Commerce (KvK). Certain categories of taxpayers do not have such a registration:

- Foreign VAT taxable persons are the most important category.
- In addition, there are a number of special types of legal entities, such as churches, mutual funds or European companies, which do not have to or are unable to register with the Chamber of Commerce.
- VAT groups also do not have a registration. A workaround has already been arranged for this category in the new portal (logging in via a member of the VAT group with an additional authorization) and the old portal is already closed.

The tax authorities have consistently announced that they wanted to phase out the old portal for all taxpayers as soon as possible, because it does not offer sufficient security and the new portal is also more user-friendly.

Logging into the new portal is now possible

The tax authorities are able to close the old taxpayer portal because since January 29, 2024 an option has been created to apply for eRecognition without registering with the Chamber of Commerce.

If registration with the Chamber of Commerce is not possible or necessary, a connection is instead made with a tax authorities' database when applying for eRecognition. This means that VAT taxable persons established outside the Netherlands and the other categories referred to can apply for an 'eRecognition key'. A point of attention for these parties is that, in the absence of a Chamber of Commerce registration, the applicant must provide sufficient convincing evidence regarding the appointment and powers of the director(s), in addition to the existing eRecognition procedure.

Options for filing returns electronically

Filing VAT returns, EC Sales Lists or OSS returns via the old portal will no longer be possible from July 1, 2024 for all taxpayers. There are three options to continue filing these returns:

1. Apply for eRecognition in good time by means of the new option discussed above. After obtaining the eRecognition key, the taxpayer can file tax returns via the new portal;
2. Use ERP software that has a connection/certificate for electronic communication with the tax authorities. After setting this up, the taxpayer can file tax returns electronically to the tax authorities directly;
3. Use an intermediary, such as KPMG Meijburg & Co, which has its own software for filing tax returns directly to the tax authorities on behalf of taxpayers.

For VAT groups that file VAT returns via the new portal, nothing will change on July 1, 2024. The tax authorities have announced that the workaround that has now been created will in time no longer be possible, since VAT groups have also been able to apply for an eRecognition tool via the new option since February 28, 2024. A date for phasing out the workaround has not yet been announced.

Your options

If you are currently using the old portal for your VAT or OSS returns, we recommend that you decide as soon as possible which option you wish to use to file your returns from July 1, 2024 because each option has an implementation period. We therefore recommend that you initiate the transition as soon as possible. There is less urgency for VAT groups that use the workaround, although timely exploration of the alternatives is also a good idea, partly because a future-proof option is already available.

The tax advisors of KPMG Meijburg & Co's Indirect Compliance Tax Group would be pleased to help you identify the possibilities for filing your VAT returns electronically. Our tax advisors can also assist you with the application for your own eRecognition tool in order to use the new portal. Feel free to contact one of them or your regular contact for more information.

KPMG Meijburg & Co
March 15, 2024

The information contained in this memorandum is of a general nature and does not address the specific circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.