

Netherlands

Invoices – VAT (Tax Rate)



Netherlands -VAT

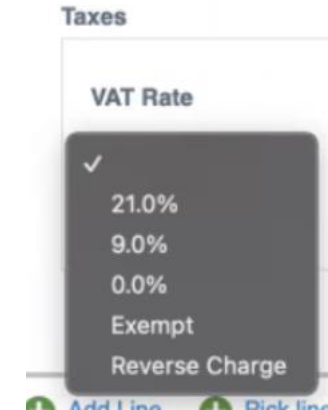
- Suppliers must ensure that when processing invoices the correct Mitie company VAT registration is selected: NL820553840B01 (Buyer VAT ID)
- The invoice produced by Coupa is the Supplier's legal invoice, so it is important that suppliers ensure the correct VAT Rate is selected so that the correct Tax Code is determined and applied. Where required, an additional statement is included on the invoice for certain supplies that are not subject to VAT, or require Mitie to self-account for Netherlands VAT.
- Coupa is designed to capture supplies that are subject to differing VAT treatments. These are:
 - Domestic
 - Intra-EU
 - Cross-border (Non-EU / Rest of World).
- Suppliers are often required to include a statement on a tax invoice to clarify why no VAT is being charged. Coupa provides suppliers with the ability to enter a VAT Rate and subsequently populate the "Tax Reference" using a short code. When the supplier inputs the short code, such as "ZR" for Zero Rated, all tax references associated with the "ZR" short code are displayed and can be selected. This feature allows suppliers to ensure that the correct legal statement is included on an invoice.
- In Netherlands, the options for "VAT Rate" in the dropdown menu are:
 - 21%, 9%, 0.0%, Exempt and Reverse Charge.
- Further guidance is provided for each type of supply, the associated Tax Rates, and additional legal statements required to be included on Coupa VAT invoices.
- Submission Blockers will guide you to select a Tax Reference for the required legal statements

Netherlands Invoice Tax Rate's - 0%, Exempt and Reverse Charge



Choose the appropriate VAT rate from the VAT Rate dropdown menu. The available options differ based on the country in which the supplier is registered for VAT.

- Coupa is designed to capture supplies that are subject to differing VAT treatments. These are:
 - Domestic
 - Intra-EU
 - Cross-border (Non-EU / Rest of World).
- Suppliers must ensure that the correct "VAT Rate" is selected so that Coupa can determine the appropriate "VAT Code" for the type of supply provided.



Netherlands -Invoice Tax Rate's

Choose the appropriate VAT rate from the VAT Rate dropdown menu. The available options differ based on the country in which the supplier is registered for VAT.

- **Zero 0.0%.** (if you're not VAT Registered use 0.0% Vat)
 - In the Tax Reference box type “ZR” and select one of the 4 Legal Statements for your type of supply

Taxes

VAT Rate	VAT Amount	Tax Reference
0.0% ▾	0.00	ZR

- ZR-Intra-EU Services - Exempt from VAT - art. 44, EU VAT Directive, Reverse Charge by the recipient
- ZR-Intra-EU Goods - Exempt following Article 138 (1), of the EU Directive 2006/112/EC
- ZR-Domestic Zero - VAT exempt supply, refer to Description for details of the specific provision
- ZR - Export of Goods - Exempt from VAT - art. 146(1) EU VAT Directive

Netherlands -Invoice Tax Rate's



Choose the appropriate VAT rate from the VAT Rate dropdown menu. The available options differ based on the country in which the supplier is registered for VAT.

- **Exempt**
 - In the Tax Reference box type “EX” and select the Legal Statement shown

Taxes

VAT Rate	VAT Amount	Tax Reference
Exempt	0.00	ex

EX - Domestic Exempt - VAT exempt supply, refer to Description for details of the specific provision..

- **Reverse Charge** In the Tax Reference box type “RC” and select the legal statement,

Taxes

VAT Rate	VAT Amount	Tax Reference
Reverse	0.00	rc

RC - Domestic Reverse Charge - Reverse Charge by the recipient / autoliquidation.
RC - Non-EU Services - Exempt from VAT - art. 44 EU VAT Directive

Note: You can only select one VAT rate per invoice line (if PO is one line, you can only PO flip one invoice line, if you invoice 2 VAT rates you need 2 lines on the PO)
Always click “Calculate” to validate the invoice values prior to submission, as mistakes cannot be changed without a credit note and re-invoice.

Netherlands Tax Rates and Legal Statements

Tax Rate	Type of Supply	Tax Code	When you should use this VAT Code	Legal Statement
Exempt	Domestic	NB - NL - Input - Domestic 0%	Domestic supply of goods or services where the VAT rate is 0%	EX-Domestic Exempt - VAT exempt supply, refer to Description for details of the specific provision
9%	Domestic	NC - NL - Input - Domestic 9%	Domestic supply of goods or services where the VAT rate is 9%	None
Reverse Charge	Domestic	NE - NL - Input - Domestic Reverse Charge 21%	Domestic supply of goods or services subject to Domestic Reverse Charge	RC-Domestic Reverse Charge - Reverse charge mechanism applicable
0%	Intra-EU - Goods	NF - NL - Input - EU Goods 21%	Supply of goods from another EU country	ZR-Intra-EU Goods -Exempt following Article 138 (1) of the EU Directive 2006/112/EC
0%	Intra-EU - Services	NG - NL - Input - EU Services 21%	Supply of services from another EU country	ZR-Intra-EU Services - Exempt from VAT - art. 44 EU VAT Directive, Reverse Charge by the recipient
21%	Domestic	NI - NL - Input - Domestic 21%	Domestic supply of goods or services where the VAT rate is 21%	None
Reverse Charge	Cross border	NJ - NL - Input - Non-EU Services 21%	Supply of services outside the EU	RC-Non-EU Services - Exempt from VAT - art. 44 EU VAT Directive

Netherlands Tax Rates and Legal Statements

Tax Rate	Type of Supply	Tax Code	When you should use this VAT Code	Legal Statement
0%	Domestic	NK - NL - Input - Domestic Exempt	Domestic supply of goods or services which are VAT exempt	ZR-Domestic Zero - VAT exempt supply, refer to Description for details of the specific provision
0%	Cross border	NM - NL - Input - Commerical Invoice for Import - 0%	Supply of goods outside the EU	ZR-Export of Goods - Exempt from VAT - art. 146(1) EU VAT Directive