

Deadlines for filing tax returns in the Netherlands in 2013

Filing and payment dates for individuals and businesses

Businesses

Every business must file a tax return periodically for one or more taxes. For which tax a tax return must be filed is determined by the tax authorities after the business is registered with the Chamber of Commerce. For the corporate tax a tax return must be filed every year. For the VAT a return must be filed every month, quarter or year which depends on the size of the business. If you have employees you will also have to file periodic wage tax returns.

Individuals

The business owner or any other person may have to file a personal income tax return. This is done every year.

Tax year

In the Netherlands the tax year is equal to the calendar year. Periodic tax returns like VAT returns and wage tax returns are therefore based on (a part of) the same calendar year.

Below we will inform you about the applicable deadlines for filing and paying a tax return and about the possibility to request a time extension for filing and paying a tax return.

Deadlines

Wage tax

In general the wage tax returns are filed every month. In specific situations this can also take place once per year or based on a 4 week period.

Monthly periods

Period	Start date	End date	Final payment date	Final filing date
January	01-01-2013	31-01-2013	28-02-2013	28-02-2013
February	01-02-2013	28-02-2013	31-03-2013	31-03-2013
March	01-03-2013	31-03-2013	30-04-2013	02-05-2013
April	01-04-2013	30-04-2013	31-05-2013	31-05-2013
May	01-05-2013	31-05-2013	30-06-2013	30-06-2013
June	01-06-2013	30-06-2013	31-07-2013	01-08-2013
July	01-07-2013	31-07-2013	31-08-2013	31-08-2013
August	01-08-2013	31-08-2013	30-09-2013	30-09-2013
September	01-09-2013	30-09-2013	31-10-2013	31-10-2013
October	01-10-2013	31-10-2013	30-11-2013	30-11-2013
November	01-11-2013	30-11-2013	31-12-2013	02-01-2014
December	01-12-2013	31-12-2013	31-01-2014	31-01-2014

4 week periods

Period	Start date	End date	Final payment date	Final filing date
Period 1	01-01-2013	27-01-2013	27-02-2013	27-02-2013
Period 2	28-01-2013	24-02-2013	24-03-2013	24-03-2013
Period 3	25-02-2013	24-03-2013	24-04-2013	24-04-2013
Period 4	25-03-2013	21-04-2013	21-05-2013	21-05-2013
Period 5	22-04-2013	19-05-2013	19-06-2013	19-06-2013
Period 6	20-05-2013	16-06-2013	16-07-2013	16-07-2013
Period 7	17-06-2013	14-07-2013	14-08-2013	14-08-2013
Period 8	15-07-2013	11-08-2013	11-09-2013	11-09-2013
Period 9	12-08-2013	08-09-2013	08-10-2013	08-10-2013
Period 10	09-09-2013	06-10-2013	06-11-2013	06-11-2013
Period 11	07-10-2013	03-11-2013	03-12-2013	03-12-2013
Period 12	04-11-2013	01-12-2013	01-01-2014	01-01-2014
Period 13	02-12-2013	31-12-2013	31-01-2014	31-01-2014

VAT

Monthly filings

Period	Start date	End date	Final payment date	Final filing date
January	01-01-2013	31-01-2013	28-02-2013	28-02-2013
February	01-02-2013	28-02-2013	31-03-2013	31-03-2013
March	01-03-2013	31-03-2013	30-04-2013	30-04-2013
April	01-04-2013	30-04-2013	31-05-2013	31-05-2013
May	01-05-2013	31-05-2013	30-06-2013	30-06-2013
June	01-06-2013	30-06-2013	31-07-2013	31-07-2013
July	01-07-2013	31-07-2013	31-08-2013	31-08-2013
August	01-08-2013	31-08-2013	30-09-2013	30-09-2013
September	01-09-2013	30-09-2013	31-10-2013	31-10-2013
October	01-10-2013	31-10-2013	30-11-2013	30-11-2013
November	01-11-2013	30-11-2013	31-12-2013	31-12-2013
December	01-12-2013	31-12-2013	31-01-2014	31-01-2014

Quarterly filings

Period	Start date	End date	Final payment date	Final filing date
1st quarter	01-01-2013	31-03-2013	30-04-2013	30-04-2013
2nd quarter	01-04-2013	30-06-2013	31-07-2013	31-07-2013
3rd quarter	01-07-2013	30-09-2013	31-10-2013	31-10-2013
4th quarter	01-10-2013	31-12-2013	31-01-2014	31-01-2014

Annual filings

Period	Start date	End date	Final payment date	Final filing date
2013	01-01-2013	31-12-2013	31-03-2014	31-03-2014

Corporate tax

Period	Start date	End date	Final payment date	Final filing date
2013	01-01-2013	31-12-2013	Depends on date tax assessment	01-06-2014

Personal income tax

Period	Start date	End date	Final payment date	Final filing date
2013	01-01-2013	31-12-2013	Depends on date tax assessment	01-04-2014

Payment

The deadline for payment depends on the type of tax form which has been filed. Wage tax and VAT are assessed by the business itself. When these tax returns are filed the business calculates the tax claim which must be paid. The tax authorities do not check the filed wage tax and VAT returns individually. Of course there will be standard checks but only in case of an audit the filed returns will be checked more thoroughly. The payment therefore must (in general) be made before the same deadline as for filing the tax return.

For the corporate and personal income tax returns a different procedure applies. After these tax returns are filed the tax authorities will process the tax returns and issue a tax assessment. A longer period may pass before you will receive the assessment. In the meantime nothing needs to be paid. When you receive the tax assessment it will mention before which date the payment must be made. If you expect that you will have to pay tax it is possible to request the tax authorities to issue a provisional tax assessment to reduce the amount of interest which you will have to pay when the definitive tax assessment is issued.

In both situations it is very important that the right payment numbers (“betalingskenmerk”) are mentioned when you make the payment. If the payment number is not correct the tax authorities will not be able to link your payment with the filed tax return which will result in reminders and possible fines and interest. The payment numbers are mentioned on the periodic wage tax and VAT invitations and on the corporate and personal income tax assessments.

Time extension

For a corporate and personal income tax it is possible to request the tax authorities to grant a time extension for filing the tax return. This request must be filed before 1st April 2014 in case of the personal income tax return and before 1st June 2014 in case of the corporate tax return. The time extension will be 5 months. A registered tax firm like Expatax can arrange a longer time extension.

It is not possible to get a time extension for filing wage tax or VAT returns. These returns must always be filed before the applicable deadline.

As a crisis measurement it is under certain conditions possible for businesses to request a time extension for payment of tax assessments (VAT, wage tax, corporate tax), up to a certain amount.

Services of Expatax

Expatax can prepare and file the applicable tax returns for yourself and your company and monitor the applicable deadlines. Expatax is a fully certified tax and accounting firm and offers the following services:

- [Company formation](#) and registration
- [Accounting](#)
- [Payroll administration](#)
- Tax compliance, for [company](#) and [individual](#)

For more information about what Expatax can do for you please check [our website](#). Also check our [Knowledge Base](#) which contains more than 300 answers to questions which we received. If you have a question or would like to make an appointment don't hesitate to [contact us](#).



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