

How much import VAT will you pay upfront?

A worksheet and setup check for non-EU businesses importing goods through the Netherlands.



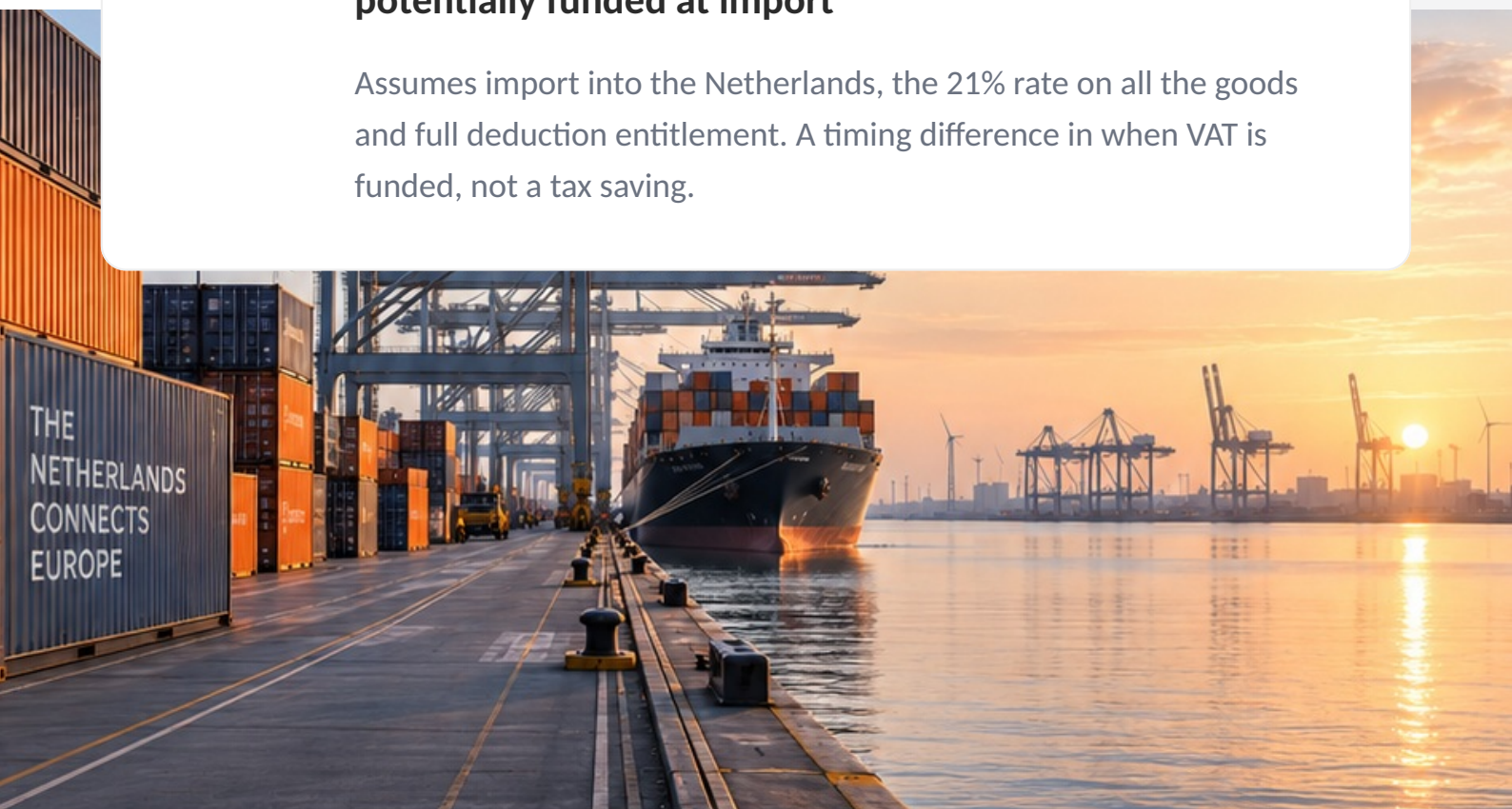
ILLUSTRATIVE EXAMPLE

EUR 100,000 taxable amount × 21%

EUR 21,000

potentially funded at import

Assumes import into the Netherlands, the 21% rate on all the goods and full deduction entitlement. A timing difference in when VAT is funded, not a tax saving.



The VAT amount is one question. When you fund it is another.

Importing goods into the Netherlands can mean funding VAT before you have sold anything. Import VAT may be recoverable, subject to your deduction entitlement. Even where it is fully recoverable, paying it upfront can temporarily tie up cash.

Both scenarios: EUR 100,000 VAT taxable amount · 21% assumed rate

Scenario A: Import VAT paid at the border

EUR 21,000

Import VAT funded upfront

Recovered later through the VAT return.

Scenario B: Under a valid Article 23 arrangement

EUR 0

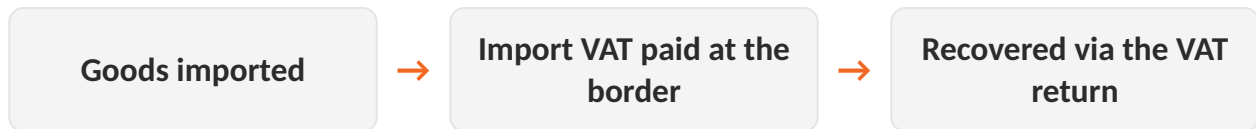
Import VAT funded upfront

Declared and deducted in the same VAT return.

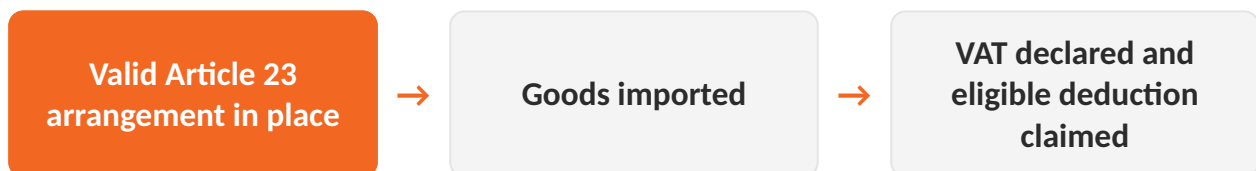
Assumptions. Goods imported into the Netherlands and released into free circulation. The stated rate applies to all the goods. Full deduction entitlement. A valid arrangement is in place before import. This is a difference in the timing of VAT funding, not a reduction in tax due and not the total cost of importing. Customs duties, agent fees, guarantees and other conditions still apply.

What Article 23 changes, and what it does not.

PAYING IMPORT VAT AT THE BORDER



UNDER A VALID ARTICLE 23 ARRANGEMENT



WHO CAN APPLY

The Dutch Tax Administration's published route is that a foreign entrepreneur cannot apply for an Article 23 permit themselves, and works through a tax representative in the Netherlands. Holding a Dutch VAT number on its own does not establish eligibility.

What it changes

- Import VAT is accounted for in your VAT return instead of paid at import
- Cash is not committed at the border while you wait to recover it

What it does not change

- It is not a VAT exemption
- Customs duties and compliance obligations remain
- Deduction still depends on your entitlement

→ Next: complete your shipment worksheet and six-question setup check.

Estimate your potential upfront import VAT.

VAT taxable amount × applicable VAT rate = estimated import VAT

Confirmed VAT taxable amount (EUR)

Applicable VAT rate (%)

Estimated import VAT (EUR)

How long could that cash be committed?

DD/MM/YYYY

Expected date import VAT is funded

Estimated recovery or offset date, confirmed with your adviser

DD/MM/YYYY

Estimated cash committed: EUR **for approximately** **days.**

Current payment arrangement

☐ Upfront ☐ Confirmed alternative ☐ Not sure

The next question I need to resolve

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Before you fill this in. The VAT taxable amount is not necessarily the invoice price. It can include customs duties and certain additional costs, so do not count costs twice. For goods at different rates, calculate each separately and add the results. Confirm the amount, the rate and your expected recovery timing with your customs agent or adviser. There is no standard recovery period, so use an estimate relevant to your situation.

Enter dates as DD/MM/YYYY. The VAT, cash and days figures calculate automatically in Adobe Acrobat and Reader; some viewers, including Apple Preview, do not run PDF calculations, so check the figures yourself. Not everyone will need to fund the amount upfront.

What needs checking before your next shipment?

- 1 Will the goods be imported and released into free circulation in the Netherlands?
- ☐ Yes ☐ No ☐ Unsure

- 2 Have you confirmed which entity will be named as the importer in the customs documentation?
- ☐ Yes ☐ No ☐ Unsure

- 3 Does that entity currently fund import VAT upfront?
- ☐ Yes ☐ No ☐ Unsure

- 4 Have the applicable VAT rate and taxable amount been confirmed?
- ☐ Yes ☐ No ☐ Unsure

- 5 Has the importing entity's VAT deduction entitlement been reviewed?
- ☐ Yes ☐ No ☐ Unsure

- 6 Has an adviser confirmed an applicable Article 23 arrangement before import?
- ☐ Yes ☐ No ☐ Unsure

What to do with your answers. If the goods clear somewhere other than the Netherlands, review that country's own rules. If the importer, rate or taxable amount is unclear, put those questions to your customs agent. If you fund VAT upfront and import regularly, the Dutch arrangement is worth discussing with an adviser. If an arrangement already exists, verify that it covers the planned shipment. This is a discussion tool, not a legal eligibility test, and it does not tell you whether you qualify.

Know what needs checking before your next shipment.

Bring your completed worksheet and open questions to a conversation with FirmNL. Discuss your importing entity, how import VAT is currently funded, and whether an Article 23 arrangement could be appropriate for your setup.

- ☐ Identify the importing entity, the country of import, the goods and the expected flow.
- ☐ Collect the customs and VAT details you already have, such as commodity codes, values and duty rates.
- ☐ List your open questions about funding the VAT and about deduction entitlement.

These are discussion inputs, not a complete official permit-application checklist.

Still unsure?

That's completely fine. Bring the details you already have and we can work through the key questions together in a short call.

Book your import VAT setup call →

Sources. Dutch Tax Administration, [Reverse-charge mechanism on import: Article 23](#). European Commission, [VAT taxable amount](#).

General information only. This toolkit is not tax, legal or customs advice. Rates, rules and conditions change and depend on your circumstances. Confirm your position with a qualified adviser before acting.