Global Template Configuration

Netherlands

Last Updated: October 2018
## Revision History

<table>
<thead>
<tr>
<th>Date</th>
<th>Revision Notes / Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>22-Oct-2018</td>
<td>Updated Reduced Rate of VAT for 2019</td>
</tr>
<tr>
<td>22-Oct-2015</td>
<td>Updated best practice VAT</td>
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</table>
Disclaimer

The Concur Global Template consists of Expense configurations designed to support the most commonly known configuration and statutory requirements for supporting T&E best practices. The system includes support for specific statutory requirements based on our understanding of “common interpretation” gathered from our experience of in-country legislation through the deployment of Concur into this market. The Country Template represented in this guide is intended to provide customers with a starting point to aid in the deployment of their T&E solution, and should in no way be construed as tax or compliance advice for your business. The template configuration may need to be adjusted to match the requirements of your business, and any legal or statutory requirements should be confirmed with your company’s tax accounting and/or compliance departments before being authorized for configuration into your Concur Expense system.

Updates

Rates and/or regulatory requirements provided as part of the Templates are not guaranteed to be up to date, so any information provided should always be verified by the customer against the current government regulations. Updates are applied through on-going partnership with in-country Concur product marketing teams, liaison with implementing customers, and through collaboration across the various Concur implementation teams deploying in these countries.

The timing of updates can vary by country and feature. For example, certain countries provide regular annual updates to statutory travel allowance and mileage rates, while the rates in other countries are less frequently updated. VAT rate updates are typically less frequent or predictable and can occur at any time and are quite often dependent on broader economic situations. Tax authorities do however typically provide advanced warning where VAT rate or rule changes come into effect to allow businesses time to prepare.

Every effort is made to ensure that where updates are known to Concur that these are applied to the latest version of the template in a timely fashion. Where updates have been applied these will be reflected in any available template documentation.
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Best Practice VAT Configuration Options

VAT Considerations

The intention is to pre-configure the VAT within the Template environment using pre-configured elements to support the statutory VAT requirements in The Netherlands. This will assist with ensuring that users enter the correct information before auditing to ensure compliance with the tax regulations for reclaiming VAT.

Concur will provide recommended best practices for configuring the environment for The Netherlands based on the following model:

- Best Practice configuration options - specific data entry fields and audit rules (where applicable) to control compliance before the expense claim is audited or processed
- 3 Receipt Types (Tax Receipt, Receipt and No Receipt)
Expense Types with Special VAT Handling

Special VAT conditions and data entry requirements for which we include special pre-configured tax handling in the template system

Airfare

VAT is only applicable on Airfare expenses where the destination is domestic and the ticket is purchased within The Netherlands. Even if the City of Purchase selected by the user is within The Netherlands, if the trip is overseas (International) then no VAT is applied. In order to assist in providing the necessary information to calculate VAT on Airfare the user will be required to select from the following options in a drop-down field:

- Domestic Trip
- International (No VAT)

Based on the selection of the value the system will calculate the VAT. Based on the selection of the Receipt Status the system will calculate whether the VAT is reclaimable.

Non-Reclaimable Expenses (Standard)

Gifts and Laundry expenses have the Standard rate of 21% VAT applied however these are non-reclaimable. These expense types will be setup in a separate VAT Group which sets the reclaim to 0% irrespective of the Receipt Type is selected.

Non-Reclaimable Expenses (Reduced)

Entertainment (Clients), Meals and Newspapers/Magazines/Books have the Reduced rate of 9% (Updated from 6% effective Jan-1-2019) VAT applied however these are non-reclaimable. These expense types will be setup in a separate VAT Group which sets the reclaim to 0% irrespective of the Receipt Type is selected.
Expense Types without Special Handling

Standard 21%
Alcoholic Beverages
Car Maintenance/Repairs
Car Rental
Courier/Shipping/Freight
Fuel
Marketing/Promotional Costs
Mobile Phone
Office Equipment/Hardware
Office Supplies/Software
Online Fees
Parking
Printing/Photocopying/Stationery
Seminar/Course fees
Telephone/Fax
Tuition Reimbursement

Reduced 9% (Updated from 6% effective Jan-1-2019)
Bank Fees
Entertainment - Staff
Hotel
Professional Subscriptions
Public Transport
Taxi
Train

Zero/Exempt 0%
Airline Fees
Currency Exchange Fees
Fixed Meals
Miscellaneous
Passports/Visa Fees
Personal Car Mileage
Postage
Tips/Gratuities
Tolls/Road Charges
Exclusions
Special VAT conditions for which we do not include special tax handling conditions:

Gifts/Awards (Staff and Clients)
Gifts and Awards have the Standard 21% VAT applied however VAT is only reclaimable based on a limit of 227 EUR per person, per year. Due to the complexity in tracking this limit on an annual basis these expense types have been assigned to a VAT Group which sets the reclaim to 0%.

**NOTE**: If customers wish to reclaim VAT for these annual limits this will require working with your Concur Implementation Consultant to scope the additional configuration work required.

Car Maintenance/Repairs
This expense type is configured to reclaim 100% based on the Standard 21% rate of VAT. Please note that this does not take into account Insurance, MOT charges and Road Fund Licence costs which are not subject to VAT in The Netherlands.

**NOTE**: If customers wish to track Insurance and MOT charges separately this will require working with your Concur Implementation Consultant to scope the additional configuration work required.
Expense Types Not Activated

The following are a list of standard Expense Types not activated for The Netherlands:

- Company Car Mileage
- Ex Pat Expenses
- Fixed Lodging
- Medical fees
- Non Reimbursable Expense
- Relocation Expenses

Customers who wish to activate these expense types must request this via their Readiness Consultant or Implementation Project Manager.
Travel Allowance

Common Practice

In The Netherlands there are no statutory per-diem rates provided by the Government. Best practice is for employees to reclaim actual expenses.

**NOTE:** If customers wish to deploy a Company Specific Travel Allowance, this will require working with your Concur Implementation Consultant to scope the additional configuration work required.
Mileage Rates

Personal Car Mileage

Personal Car Mileage in The Netherlands is pre-configured with the following rates:

<table>
<thead>
<tr>
<th>Vehicle Type</th>
<th>Rate Per KM</th>
</tr>
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<tbody>
<tr>
<td>Personal Car</td>
<td>0.19 EUR</td>
</tr>
</tbody>
</table>

Update as of January 1st 2011

Company Car Mileage

No statutory Company Car Mileage rates are configured as part of the Template for The Netherlands.