**New VAT identification numbers in the Netherlands as from 1st January 2020 for individuals carrying out transactions in the EU**

**1. Change in VAT identification numbers as from January 2020**

All individuals registered for VAT as taxable person will receive a new VAT identification number from the Dutch Tax and Customs Administration (NTCA). This number will be active, valid and usable as from January 1st 2020. The new VAT identification number will be sent to these persons in the end of 2019. The VAT identification number of legal persons and a group of individuals remains unchanged

**1.1. Why?**

The NTCA has to give all individuals registered for VAT as a taxable person (including those who are exempt) anew VAT identification number to comply with privacy legislation (GDPR). The current VAT identification number is based on the 9 digits citizen service number of the natural person. A legal base to use this citizen service number as part of the VAT identification number does not exist. Therefore, the NTCA will have to give all individuals registered for VAT, a new VAT identification number without using the citizen service number. The new number is valid as from January 1st 2020 and the individuals concerned are obliged to use the new VAT identification number.

**1.2. Impact**

The new VAT identification number will be used for:

* VAT Refund
* Mini One Stop Shop (MOSS)
* Intracommunity supplies of goods and services (VIES).

VAT refund requests submitted from April 2020 may either show the new or old VAT identification number. VAT refund requests or VAT refund corrections or Pro-Rata Rate Adjustments with regard to a refund period in 2019 (invoices 2019) or earlier will show the old and/or current VAT identification number. VAT refund requests with regard to periods as from 2020 (invoices as from 2020) will show the new VAT identification number.

**2. Registration for Mini One Stop Shop**

Due to the change of the VAT identification number individuals registered for MOSS will have to re-register with MOSS. This new registration will start the first quarter of 2020.

**2.1. Re-registration**

Dutch individuals (VAT taxable persons) who live in the Netherlands that are registered for MOSS will automatically be re-registered as from the 1st of January 2020 with their new VAT identification number. Their old registration on the basis of the current VAT identification number will be terminated in December 2019. This migration is expected to be executed in the first half of December 2019.

The VAT return submission concerning the first quarter of 2020 will be the first quarter in which the new VAT identification number will be used. Corrections of previous quarters (e.g. last quarter 2019 etcetera) will be made referring to the old VAT Identification number.

**3. VIES**

From January 1, 2020, the new VAT identification number must be used for all intracommunity transactions. The current VAT identification number will become invalid as from January 1, 2020. Of course, all individuals concerned will be asked to inform their customers and suppliers on time.

(EU) Suppliers must use the new VAT identification number of their Dutch customers (taxable persons for VAT purposes) as from January 1, 2020. EU trade partners have to be informed about the change by the Dutch businesses.

**3.1 Verification by using VIES**

The EU Commission’s website for verification of VAT numbers (http://ec.europa.eu/taxation\_customs/vies/) will show the new VAT identification as valid as from January 1, 2020. The old VAT identification number is invalid as from January 1, 2020.

**3.2. Intracommunity acquisition**

Dutch individuals who perform intracommunity transactions, as from January 1, 2020, will use the new VAT identification number for periods as from January 1, 2020. The Dutch Trader has to provide their supplier with the new VAT identification number.

The consequences of the change of the VAT identification number for filing recapitulative statements are as follows:

For periods prior to January 1, 2020 - The old number has to be used.

For periods as from January 1, 2020 - The new number has to be used.

**4. Warning intracommunity supplies and acquisitions**

The possibility exists that not all the Dutch individuals that perform intracommunity transactions will use the new number in time. It may also happen that some of the Dutch traders will not inform their customers and suppliers in time about their new VAT identification number. As a consequence, it may happen that an EU supplier will use an invalid VAT identification number of a Dutch customer (taxable person and natural person). This may lead to serious problems where the application of the exemption for intracommunity supplies is denied. In order to prevent these problems from happening the NTCA will inform all Dutch traders concerned in order to stress the importance of using the right VAT identification number for intracommunity transactions.