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Factsheet for case **NL-2020-12/762**

Right to delay tax payments for entrepreneurs

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Country	Netherlands, applies nationwide
Time period	Temporary, started on 17 March 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	21 April 2020 (updated 06 May 2020)

Background information

This measure was proposed by the Ministry of Finance and the Dutch Tax Authority. It has been introduced as an emergency measure specifically to combat or cushion the effects of the COVID-19 crisis. The aim is to improve liquidity of the enterprises and self-employed. The ultimate aim is to keep the economy functioning (including the financial flow) until the pandemic is under control.

This was part of the package of emergency measures to deal with the COVID-19 virus.

Content of measure

The Dutch Tax Authority is allowing businesses and self-employed people to apply for a delay of their income tax payments for 3 months. It is also possible to request a change in your tax liability in anticipation of lower income (this will still have to be corrected at the end of the year). This applies to: income tax, income-related contribution to the health insurance, corporation tax, sales tax (VAT), insurance tax, gambling tax, landlord levy, environmental taxes, oil, alcohol or tobacco tax, consumption tax .

Furthermore, the usual administrative fee for late delivery of tax declarations has been lowered from its usual 4% to 0.01%.

Use of measure

No information available.

Actors, target groups and funding

Actors	Target groups	Funding
National government	All companies	No special funding required

Social partners

Role of social partners	Consulted
Form of involvement	Direct consultation

(Though not discussed in great detail, the social partners (national level trade unions and employer organisations), have come together to discuss with the government how best to tackle the effects of the corona virus on workers and employers so as to keep the Dutch economy going. In the Netherlands relevant, national sectoral social partners are often involved in national policy making in a consultational capacity so that partners may reflect on regulatory plans and their intended impacts. This happens in a direct consultation fashion or through tripartite meetings (facilitated by the National Labour Foundation). The social partners were consulted for the whole package of measures introduced by the Dutch cabinet on March 17th 2020.)

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 18 March 2020: Betalingsproblemen door coronavirus? De Belastingdienst neemt maatregelen om ondernemers (inclusief zzp'ers) te helpen (www.belastingdienst.nl)