



New login method called eHerkenning required to file VAT returns as of 2022

Recently, The Dutch Tax Authorities have started issuing letters to entrepreneurs who make use of the old portal of the Dutch Tax Authorities to submit their VAT and (M)OSS returns. In this letter, the Dutch Tax Authorities have informed the entrepreneurs that the VAT and (M)OSS returns can only be submitted via 'Mijn Belastingdienst Zakelijk', as of January 1 2022, for which eHerkenning is required.

What is eHerkenning?

eHerkenning is a new login method for business/personal online environments, e.g. 'Mijn Belastingdienst Zakelijk'. eHerkenning is part of a European project to improve security and to simplify these environments.

Who is required to have eHerkenning?

In principle, eHerkenning level 3 is mandatory for every VAT entrepreneur as of January 1, 2022 to submit VAT returns via the new portal. However, an exemption is made for self-employed persons, natural persons and entrepreneurs with a sole proprietorship. This group can log in using DigiD.

It should be noted that eHerkenning is not necessary in the event that VAT returns of entrepreneurs are filed via the software of an intermediary or advisor. However, if your VAT return is filed by the intermediary or the advisor via Mijn Belastingdienst Zakelijk, eHerkenning (authorization) is required.

Furthermore, E.U. entrepreneurs outside of the Netherlands can also make use of other recognized European login methods to login to 'Mijn Belastingdienst Zakelijk'. The new login methods are based on the so-called eIDAS regulation (nr. 910/2014 of the European Parliament and the Council of 23 July 2014), which entered into force on September 29, 2018. The login methods are known under different names in the E.U. Member States and are not yet implemented in every Member State.

OSS

Since July 1, 2021, it is no longer possible to submit the new OSS declaration (formerly known as MOSS) via the old portal.



As of the aforementioned date, it is only possible to submit via 'Mijn Belastingdienst Zakelijk' which requires an authorization through eHerkenning level 3. This also applies if you have the OSS return filed by your advisor.

How do you obtain eHerkenning?

- » In the first place, the company must be registered with the [Chamber of Commerce](#).
- » An eHerkenning can be requested through a supplier. A list of suppliers can be found [here](#).
- » When you request eHerkenning from a supplier, you must indicate *who* will use eHerkenning and *for what* eHerkenning will be used. The person who logs in on behalf of that company must apply for eHerkenning him/herself. This person must be authorized.
- » To be an authorized person, you must be authorized to sign on behalf of the company. This can be checked via the [Trade Register](#).

Please note that the provider may demand that the authorized person of the company is identified in person in the Netherlands by the employee of the provider as a condition to be able to obtain eHerkenning.

Costs

Obtaining eHerkenning is not free of charge. Suppliers charge a yearly fee. In the event you only need eHerkenning to file VAT returns, the Dutch Tax Authorities will reimburse the costs for one year.

To be able to qualify for the reimbursement, you should apply for the arrangement of the Dutch Tax Authorities.

Any questions?

If you would like to receive further information about eHerkenning or if you need assistance with the applications, please feel free to contact us.

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