



VAT-rates

- [When do you charge VAT](#)
- [Which VAT rate is applicable](#)
- [Facility for small-scale entrepreneurs](#)
- [More information](#)

When do you charge VAT

If you are a self-employed entrepreneur or freelance, you have to deal with VAT (value added tax). VAT is an indirect tax that is charged for the supply of a product or the performance of a service.

Your activities fall under VAT if you regularly supply goods or perform services on a commercial basis to society at large. This means that doing odd jobs on an incidental basis, doing voluntary work or the performance of services for relatives are exempt from VAT. There are two VAT rates applicable in the Netherlands: 21% and 9% (was 6% up to and including 2018). Some activities are exempt from VAT.

It may be the case that the Tax Office does not (yet) recognise you as a self-employed entrepreneur but that you are nevertheless an entrepreneur for VAT purposes. You are already an entrepreneur for VAT purposes if you run a business or exercise a profession of your own. If you do not have a VAT registration number, you cannot charge VAT.

Which VAT rate?

Activity	Vat rate
Performing arts	
Composing, arranging	no vat
Copyright (BUMA, STEMRA)	no vat
Performance with fee statement	no vat
Performance abroad	0%
Performance as artist (with model agreement)	9%
Performing in private setting, such as weddings	9%
Rehearsal (for concert or performance/show)	9%
Admission to concert	9%
Conducting	9%
Directing	21%
Choreography	21%
CD sales	21%
Merchandise (sale baseball caps, etc.)	21%
Coach	21%
Royalties	21%
Teaching	
At a recognised institute of professional education	no vat
To pupils up to the age of 21 years	no vat
To students aged 21 years and older	21%
Fine art	
Sale of art	9%
Artistic photographs	9%
Commercial photographs	21%
Film and television	
Cinema tickets	9%



Camera, audio and production work	21%
Architecture	
Design and presentation	21%
Heritage	
Admission to public museums	9%
Admission to exhibitions	21%
Restoration	21%
Presentations, workshops	21%

Facility for small-scale entrepreneurs

The facility for small-scale entrepreneurs (*kleine ondernemersregeling*) is a reduction in VAT for entrepreneurs who do not have to pay much VAT. If you are due to pay € 1345 or less VAT per year to the Tax Office, you do not have to pay any VAT at all. If that total is between € 1345 and € 1883, a reduction is applicable.

Example VAT due to a maximum of € 1345	
VAT on all invoices	2000
Pre-tax = VAT on all expenses	1100
Total due before application of facility	900
<i>kleine ondernemersregeling</i>	900
Total due	0

Example VAT due to a maximum of € 1883	
VAT on all invoices	2000
Pre-tax = VAT on all expenses	300
Total due before application of facility	1700
<i>kleine ondernemersregeling</i> 2,5 x(1883-1700)	458
Total due	1700 - 458 = 1242

More information

- BeroepKunstenaar.nl: for information about *taxes & income*, articles about *performing artists tax scheme*, *step by step declaring vat* and *the wizard about when do vat and turnover tax count for me*.
- [Belastingdienst](http://Belastingdienst.nl): VAT in the Netherlands