



Fiscaal Adviseurs



[door Folkert Mijlof](#)

Filing deadline tax returns

The filing deadline of the tax returns in the Netherlands is a subject we hear many times from businesses and individuals in the Netherlands. Having income in the Netherlands is always great. Over this income tax must be paid by filing a tax return (VAT, [Wage tax](#), Corporate tax, Personal income tax). When the tax return must be filed depends on the tax forms issued by the Dutch tax authorities after registering at the Chamber of Commerce. Questions may arise like:

- What is the filing deadline for the [VAT return](#)?
- When does the tax has to be paid?
- Can I have an extension with filing the tax return?
- What kind of tax years are in the Netherlands?

Below we will answer what the filing deadline is for wage tax return, VAT return, corporate income tax return and personal income tax return.

Filing deadline wage tax return - wage tax filing dates

In the Netherlands the deadline to file the wage tax return is every month. In case a company would like to file every 4 weeks, a request must be filed at the Dutch authorities.

Wage tax monthly filing				
Month	Begin date	End date	Final filing date	Final Payment date
January	1-1-2014	31-1-2014	28-2-2014	28-2-2014
February	1-2-2014	28-2-2014	31-3-2014	31-3-2014
March	1-3-2014	31-3-2014	30-4-2014	30-4-2014
April	1-4-2014	30-4-2014	31-5-2014	31-5-2014
May	1-5-2014	31-5-2014	30-6-2014	30-6-2014
June	1-6-2014	30-6-2014	31-7-2014	31-7-2014
July	1-7-2014	31-7-2014	31-8-2014	31-8-2014
August	1-8-2014	31-8-2014	30-9-2014	30-9-2014
September	1-9-2014	30-9-2014	31-10-2014	31-10-2014
Oktober	1-10-2014	31-10-2014	30-11-2014	30-11-2014

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November	1-11-2014	30-11-2014	31-12-2014	31-12-2014
December	1-12-2014	31-12-2014	31-1-2015	31-1-2015

Filing deadline VAT return - VAT return filing dates

Monthly VAT return filing				
Month	Begin date	End date	Final filing date	Final Payment date
January	1-1-2014	31-1-2014	28-2-2014	28-2-2014
February	1-2-2014	28-2-2014	31-3-2014	31-3-2014
March	1-3-2014	31-3-2014	30-4-2014	30-4-2014
April	1-4-2014	30-4-2014	31-5-2014	31-5-2014
May	1-5-2014	31-5-2014	30-6-2014	30-6-2014
June	1-6-2014	30-6-2014	31-7-2014	31-7-2014
July	1-7-2014	31-7-2014	31-8-2014	31-8-2014
August	1-8-2014	31-8-2014	30-9-2014	30-9-2014
September	1-9-2014	30-9-2014	31-10-2014	31-10-2014
Oktober	1-10-2014	31-10-2014	30-11-2014	30-11-2014
November	1-11-2014	30-11-2014	31-12-2014	31-12-2014
December	1-12-2014	31-12-2014	31-1-2015	31-1-2015

Quarterly VAT return filing				
Quarter	Begin date	End date	Final filing date	Final Payment date
Quarter 1	1-1-2014	31-3-2014	30-4-2014	30-4-2014
Quarter 2	1-4-2014	30-6-2014	31-7-2014	31-7-2014
Quarter 3	1-7-2014	30-9-2014	31-10-2014	31-10-2014
Quarter 4	1-10-2014	31-12-2014	31-1-2015	31-1-2015



Annual VAT return filing				
Year	Begin date	End date	Final filing date	Final Payment date
2014	1-1-2014	31-12-2014	31-3-2014	31-3-2014

Filing deadline corporate income tax - corporate income tax filing dates

Corporate income tax filing				
Year	Begin date	End date	Final filing date	Final Payment date
2014	1-1-2014	31-12-2014	1-6-2015	*
* Depending on tax assement issued by the Dutch tax authorities				

Filing deadline income tax - income tax filing dates

Personal income tax filing				
Year	Begin date	End date	Final filing date	Final Payment date
2014	1-1-2014	31-12-2014	1-4-2015	*
* Depending on tax assessment issued by the Dutch tax authorities				

Extension to file

Corporate income tax / income tax

MFFA Tax Advice have arranged a special time extension program with the Dutch tax authorities. This means we can file/prepare the corporate income tax and the personal income tax 5 months later at the Dutch tax authorities. [Please contact](#) us if you also would like to have this.

VAT / wage tax

For the VAT return and wage tax returns it is not possible to arrange a special extension program with the Dutch tax authorities. These periodical tax returns must always be filed before the deadline.

With respect to paying the issued assessments, the Dutch tax authorities allow businesses and individuals to have an extension in payment up to a certain amount. They also allow to pay in installments instead of lumpsum.



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More info about the services of MFFA Tax Advice?

MFFA Tax Advice can assist you with reviewing the filing deadline for the wage tax, VAT return, Corporate tax return or income tax return? We can also assist you with:

- [Filing the personal income tax](#) and filing of the corporate income tax return
- [Accounting services](#)
- [Payroll tax / compliance in the Netherlands](#)

You can contact us through our [contactform](#) or call +31 (0)85 00 30140.

[Also see the website of the Dutch tax authorities.](#)