



## **Authorization to introduce new exemption for small enterprises**

**Country** - Netherlands

**Submission Date** - 11/12/2018

On 6 December 2018, the Council Implementing Decision (EU) 2018/1904 authorized the Netherlands, between January 2020 and December 2022, to exempt from VAT small businesses, which not exceed an annual turnover threshold of EUR 25,000.

We remain at your disposal if you wish further information or analysis.