

# Indirect Tax Alert

## Netherlands issues new VAT registration numbers for all Dutch sole traders effective from 1 January 2020

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Currently, the Dutch Value-added Tax (VAT) registration numbers of sole traders are related to their Dutch personal social security number. However, as these numbers fall within the protected data rules of the European Union General Data Protection Regulation, the Dutch tax authorities are now issuing new VAT registration numbers. The new VAT numbers are being issued to sole traders from mid-October onwards and will be effective as of 1 January 2020.

### Implications

Businesses with suppliers and/or customers that are sole traders with a Dutch VAT identification number will need to reference the new VAT registration numbers starting 1 January 2020. Businesses trading with Dutch sole traders should contact them as soon as possible to update systems accordingly.

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