

## **Further easing of deferral of payment for businesses**

With reference to our previous memoranda on the measures taken by the government in light of the corona crisis ([March 13](#) and [18](#)), we would like to update you on the further easing of the conditions under which a deferral of payment can be obtained for VAT, personal income tax, payroll tax and corporate income tax.

On March 19, 2020 the Deputy Minister of Finance, Hans Vijlbrief, informed the Lower House that every business that is faced with financial difficulties as a result of the corona crisis will be eligible for a deferral of payment with regard to their tax debt. The written request for the deferral of payment should be addressed to:

Dutch Tax and Customs Administration, P.O. Box 100, 6400 AC Heerlen (*Belastingdienst, Postbus 100, 6400 AC Heerlen*).

As soon as the business has filed the request, the collection of their VAT, personal income tax, payroll tax and corporate income tax debts will be put on hold. The deferral will apply, in principle and automatically, for a period of three months.

Additional information is necessary for deferrals longer than three months (according to the website of the Dutch Tax and Customs Administration this *may* be the statement from an expert third party) in order to assess whether the financial difficulties are mainly caused by the corona crisis. Businesses can use the first three months to provide this information. The government is currently looking at which information will be necessary and how this can be provided as simply as possible. This aim is to limit the administrative burden for businesses as much as possible.

Should you have any questions about the above, Meijburg's advisors would be please to use their expertise to help you limit as much as possible the tax and financial implications of the corona crisis. We will of course keep you informed of any additional tax measures.

Meijburg & Co  
March 20, 2020

*The information contained in this memorandum is of a general nature and does not address the specific circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.*