

Direct tax compliance obligations for the 2025 tax book year

Certain compliance obligations have to be fulfilled by a corporate taxpayer in the Netherlands. BDO will guide you through the complete process as efficiently as possible, with the minimum of time and effort on your part. We feel that it is good for our clients to have an understanding of Dutch corporate income tax ("CIT") compliance. Below, we outline the Dutch CIT and withholding tax compliance timeline of a CIT book year and inform you about key aspects. For completeness sake, we note that not all aspects are applicable to every taxpayer.

Start of the CIT book year: preliminary assessment

If you have a company that has earned a profit in the past years, you will most likely have received a preliminary CIT assessment around the start of the CIT book year. If the estimated profit is too high or too low, please indicate this to us, and we will file a request to revise the preliminary CIT assessment. If the estimated profit is in line with the actual taxable amount, no action is required.

If you have not received a preliminary CIT assessment, it may be advisable to request one in view of interest charges on CIT due. We refer to the paragraph below regarding the adjustment of a preliminary CIT assessment.

Preparation of the CIT return

Once a CIT book year has ended, companies have certain obligations. They need to close their books and draw up accounts, which generally must be published. An audit of the financial statements may be required. Companies incorporated under Dutch law, companies residing in the Netherlands, or non-resident companies earning taxable income in the Netherlands must file a CIT return.

CIT returns must be filed "with conviction and without reservation", which means that the CIT return must be based on adopted annual accounts and other information which provides a reliable basis for the CIT return.

Resident taxpayers providing financial services to affiliated companies need to make additional declarations in the 2025 CIT return regarding the level of their substance in the Netherlands. The answers to these questions will confirm whether or not the so-called basic substance requirements are met. In order to answer these questions correctly, BDO has prepared a substance questionnaire, which we will ask you to complete. This is of great importance, not only because of the possible impact of being non-compliant with the substance criteria, but also due to a potential fine of up to EUR 27,500 (2026). This fine can be imposed for a failure to correctly indicate that the entity did not meet the criteria.

The 2025 filing deadline

General

Companies having a CIT filing obligation in the Netherlands have to file their CIT returns within five months after their CIT book year has ended, which is normally the calendar year.

Extension for tax consultants

On request, tax consultants such as BDO Tax & Legal and BDO International Tax Services are granted extensions by the tax authorities for filing their clients' CIT returns. The filing extension arrangement allows tax consultants to spread the filing of their clients' CIT returns over a longer period, according to a fixed schedule. The deadline for filing the 2025 CIT return will be extended by 11 additional months, to a total of 16 months.

Consequently, CIT returns of companies ending their CIT book year on 31 December 2025 need to be filed prior to 1 May 2027.

The final deadline for companies not ending their CIT book year on 31 December 2025 is 16 months after the end of their CIT book year.

The extension is granted to the company, but the filing schedule is a collective arrangement. The tax authorities may exclude tax advisors from using the extended filing period when the total number of filings is seriously in arrears. Therefore, it is in our common interest to regularly file CIT returns. Please note that the extension is an individual arrangement for companies whose CIT book year do match the calendar year.

(Final) 2025 CIT assessment

After the filing of the CIT return, the tax authorities will, in most cases, issue a(n) (additional) preliminary CIT assessment, which is in line with the CIT return filed. This is an automated process, and does not mean that the tax authorities agree with the CIT return filed. However, the issue of the CIT assessment is important for calculating the interest on CIT due, as described in the paragraph "Prepayment of CIT".

After a certain period, the tax authorities will review the CIT return, and issue a final CIT assessment.

The final CIT assessment has to be issued within a period of three years after the end of the CIT book year of the company. This period of three years for the filing of the CIT return is extended by the period for which an extension of the filing period was granted.

Statute of limitation

If a tax inspector learns about new facts with respect to the CIT return, a period of five years is given to issue a new CIT assessment based on these new facts. In the case of foreign income, this period is even extended to 12 years. In both cases the period for the statute of limitation is extended by the period for which an extension of the filing period was granted. The requirement of a new fact is not applicable, if:

- ▶ there is bad faith on the part of the taxpayer;
- ▶ the additional CIT assessment has been issued to correct a recognisable error by the tax administration, although this depends on the type of error made. An error is deemed recognisable if the additional CIT payable is at least 30% of the correctly determined CIT due based on Dutch CIT law; or
- ▶ settlements of preliminary assessments, creditable taxes, preliminary refunds or preliminary carry backs of losses were administered incorrectly.

Interest charges on CIT

There are two types of interest charges that could be calculated on CIT due, i.e. interest on CIT due and interest on overdue CIT. Interest on CIT due is charged on the assessed amount of CIT payable. Interest on overdue CIT is payable when the term for payment of an assessment has elapsed and the tax authorities have not (fully) received the CIT due.

Interest on CIT due (%)

The rate of interest on tax due is determined based on the percentage of the ECB refinancing rate plus a surcharge. Until recently, this surcharge was 5.5% for CIT, withholding tax, minimum tax, and the solidarity contribution, which was higher than the 3% surcharge for other taxes. As a result, the rate for a.o. CIT was 7.5% versus 5% for other taxes.

On 16 January 2026 (ECLI:NL:HR:2026:59), the Supreme Court ruled that the higher rate is not legally tenable. Consequently, the rate of interest on tax due for all types of taxes must be set at the same, lower rate. This judgment has retroactive effect from 1 January 2022. Therefore, we have listed the applicable percentages from that date below, which now also apply to, among others, CIT.

Period	Percentage
As of 1-1-2026	5
1-1-2025 to 31-12-2025	6.5
1-1-2024 to 31-12-2024	7.5
1-7-2023 to 31-12-2023	6
1-1-2022 to 30-6-2023	4

Mass Objection Procedure

The judgment has consequences for objections regarding the higher rate that have been included in the so-called mass objection procedure. Following the judgment, the tax authorities will issue a collective decision on the mass objections, after which the individual objections will be handled in accordance with the Supreme Court's ruling. If you unexpectedly receive an assessment with an interest rate on CIT due higher than the rates in the table above, we advise you to file an objection. If this concerns a preliminary CIT assessment, we advise you to file a request for a revision of the interest charge. We advise you to contact us as soon as possible after the date of the (preliminary) CIT assessment. Your BDO tax advisor can then review the assessment and file a request or objection in time.

Interest on CIT due (period)

As a main rule, interest on CIT due is calculated for the period starting six months after the end of the CIT book year and ending six weeks after the assessment becomes payable. This means that no interest on CIT due becomes due on the (re)assessed CIT if a (revised) preliminary CIT assessment is dated before the

six-month period ends. If the CIT book year equals the calendar year, the calculation of the interest on CIT due for the 2025 CIT book year will start on 1 July 2026, provided that the assessment has been dated after 30 June 2026.

The period during which the interest will be calculated depends on:

- ▶ the time needed by the tax authorities to process a CIT return or request to raise or revise a (preliminary) CIT assessment; and
- ▶ whether or not the assessment will be issued in line with the CIT return or the request to raise or revise a (preliminary) CIT assessment. No CIT interest is due if the CIT return has been received by the tax authorities before 1 June 2026 and the assessment has been imposed in accordance with the filed CIT return.

In some cases no CIT interest should be charged over periods in which the CIT due had already been paid to the Dutch tax authorities. For example, when for the same CIT year a CIT assessment had previously already been paid for a certain period of time. Also other situations could exist where CIT interest is charged over a period in which the CIT had already been paid. The Dutch tax authorities do not always automatically take these situations into account when charging CIT interest. Please contact your BDO tax advisor whether in these cases a request or appeal could lead to a reduction of the charged CIT interest.

Interest on overdue CIT

In addition to the above-mentioned interest on CIT due, interest on overdue CIT may also be charged. The interest on overdue CIT is determined by means of a General Administrative Order and can therefore fluctuate during the course of the year(s). As of January 2026, the interest on overdue CIT is increased to 4.3% (2025: 4%).

Interest on overdue CIT will be calculated if an amount is due on an issued assessment, but the actual payment of the CIT due takes place after the payment deadline mentioned on the CIT assessment. This interest could also be calculated when having obtained an official payment deferral from the Dutch tax authorities. Please take this into consideration when requesting a payment deferral, for example upon objecting to (part of the) CIT due on the CIT assessment.

Prepayment of CIT

Given the high interest rate on CIT due, it is important to avoid an interest charge. One should (re-)assess the (expected) taxable amount and timely file a request to issue or revise a preliminary CIT assessment, if necessary.

Initial assessment of CIT due

If no preliminary CIT assessment has been issued or a preliminary CIT assessment has been issued with a taxable amount which is less than the expected taxable amount, then a request to issue or to revise the preliminary CIT assessment should be received by the tax authorities within the first four months of the year following the CIT book year. In that case no interest on CIT due is charged if the assessment has been imposed in accordance with the filed request. For taxpayers ending their CIT book year on 31 December 2025, the request should be received by the tax authorities before 1 May 2026.

As the preliminary CIT assessment has become more important, a penalty has been introduced for intentionally providing incorrect or incomplete information in a request for (an adjustment of) a preliminary assessment. The penalty can amount to a maximum of 100% of the CIT that wrongfully has not or would not have been paid as a result of the intentional act.

In order to avoid such measures, we kindly ask you, when asking us to file a request for raising or revising a preliminary CIT assessment, to provide us with evidence, preferably income projections, of the expected taxable amount.

Monitoring pre-paid CIT

Due to the high rate of interest on CIT due, corporate taxpayers should continue to be aware of their 2025 pre-paid CIT position, even after 1 May 2026. If after this date, for example, an audit or the preparation of the annual accounts suggest a significantly higher CIT charge, it is advisable to ask the tax authorities for an adjusted preliminary assessment, in order to pay the additional CIT charge and thus limit the interest on additional CIT due.

Transfer pricing documentation and Country-by-Country reporting

Multinational enterprises will have to deal with a three-tiered approach to transfer pricing (documentation, master file & local file, and Country-by-Country reporting).

Non-compliance with the transfer pricing documentation requirements could lead to penalties, double taxation and other sanctions such as shifting the burden of proof to the taxpayer.

Local file and master file

Members of a multinational group resident in the Netherlands with a consolidated group turnover of over EUR 50 million need to prepare specific additional transfer pricing documentation, which consists of so-called master file and local file

documentation. The master file and local file(s) need to be available at the latest when filing the CIT return. We refer to the aforementioned paragraph 'The 2025 filing deadline' for determining the date of the filing deadline.

Country-by-Country reporting

Country-by-Country reporting is mandatory for members of a multinational group of enterprises with a minimum consolidated group turnover of EUR 750 million. The Country-by-Country report should be filed no later than 12 months after the end of the CIT book year.

Dutch resident companies which are part of a multinational group fulfilling the Country-by-Country reporting requirements, not being the ultimate parent company, need to inform the Dutch tax authorities which company will be filing the Country-by-Country report. This should be done ultimately by the end of the book year itself.

EU Public Country-by-Country reporting

The EU Public Country-by-Country Reporting rules require multinational groups with revenues over EUR 750 million to publicly disclose financial information, including revenue, profit, taxes paid, and number of employees, for each EU country and certain non-cooperative jurisdictions. The first year of reporting in the Netherlands will be the financial year starting on or after 22 June 2024. The filing deadline is 12 months after the book year has ended. When the book year equals the calendar year, the first deadline is 31 December 2026.

Other international compliance obligations

ATAD2 compliance obligations

ATAD2 ("ATAD" stands for Anti Tax Avoidance Directive) aims to prevent hybrid mismatches between EU countries and between EU countries and third countries. In short, ATAD2 aims to address hybrid mismatches which result in double deductions or in a deduction without inclusion of income. The provisions of ATAD2 are included in the Dutch Corporate Income Tax Act per 1 January 2020. Under the ATAD2 rules, companies are obliged to sufficiently document the application of the ATAD2 rules. Failure to meet the ATAD2 compliance obligations may lead to the Dutch tax authorities imposing fines or reversing the burden of proof to the taxpayer. In the latter case, the payments made by the company are regarded as non-tax deductible, unless the taxpayer proves otherwise. Naturally, BDO can assist you with preparing the required ATAD2 documentation.

Conditional withholding tax

The Netherlands levies a conditional withholding tax that applies to dividend, interest and royalty payments to affiliated companies in low tax jurisdictions and non-cooperating countries. In 2025 the scope of the conditional withholding tax has been expanded. The withholding tax rate is 25.8% and equals the highest corporate income tax rate for the respective year. If the interest, royalty or dividend payment falls within the scope of the withholding tax, the taxpayer has to file a withholding tax return and pay the tax due. Failure to file and to pay the withholding tax may lead to fines. Next to the taxpayer's obligation to pay the withholding tax, there is a liability for the board members of the taxpayer, the beneficiary of the payment as well as the board members of the beneficiary. Naturally, BDO can help with the assessment whether withholding tax is due and assist with the preparation and filing of the withholding tax returns.

Dividend withholding tax return or notification

Dutch resident companies that pay dividends, must file a withholding tax return or file a notification in case the dividend withholding tax exemption applies. The return or notification must be filed electronically (since 1 July 2024) and within one month after the dividend payment has become payable. If this information is not provided in time, it may result in a potential fine of up to EUR 6,709 (2026).

DAC6

As a result of the Dutch implementation of the European Directive Mandatory Disclosure Rules (MDR)/DAC6, intermediaries and/or taxpayers must report potentially aggressive cross-border tax arrangements to the Dutch tax authorities. 'Intermediaries' are a.o. tax advisors, lawyers and civil-law notaries. Reportable crossborder arrangements are tax arrangements involving at least one EU resident and which could possibly be used to avoid taxation. The report must be filed by the intermediary or relevant taxpayer within 30 days after the arrangement has been made available for implementation or the first step in the implementation of the arrangement has been made or will be made, whichever would be first. Non-compliance or not reporting in time could lead to significant penalties with a maximum of EUR 1,100,000 (amount for 2026 in the Netherlands). In case BDO is not involved as an intermediary, BDO can of course help with the assessment whether a DAC6 report must be filed.

Pillar Two - Minimum tax

The Netherlands has implemented the Pillar Two rules, which aim to realise a global minimum taxation of 15%. In simplified terms, multinational groups generating a revenue of EUR 750 million or more face increased reporting requirements and potential additional taxation. When your group falls within the scope of Pillar Two, several additional compliance

requirements can apply worldwide and/or in the Netherlands. If the impact of Pillar Two has not yet been analysed, we recommend analysing how these regulations may impact your company at the earliest convenience. BDO can assist with this analysis.

For the first year the Pillar Two rules apply to a group, the deadlines for the various returns required for Pillar Two vary from eighteen to twenty months after the end of the financial year. For subsequent years the terms are three months shorter. Failure to meet the filing deadline may result in a penalty with a maximum of EUR 1,100,000 (2026).

MORE INFORMATION?

Do you have questions? Please contact your contact person within BDO. Your questions will be answered as soon as possible.

E-mail info@bdo.nl

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