

Training free of VAT

Background

Organisations that have a VAT exemption or individuals who cannot recover VAT can receive a training (with any associated coaching) free of VAT. This means that the prices mentioned in MKPC B.V.'s full training offer, as stated on the website (www.mkpc.nl), will not be increased by the usual 21% VAT.

If you as an organisation or an individual are eligible for VAT exemption, you will receive our invoice via MKPC Beroepsopleidingen B.V. This is the business unit of MKPC registered with CRKBO (Central Register of Vocational Education) and on the basis thereof VAT-free courses may be offered.



VAT-free applies to designated organizations

It is not a free choice to be subject to VAT or just exempt from VAT. The Tax Authority is looking at which organisations are exempt from VAT, such as banks, insurers, non-profit organisations, municipalities, governments, regional water authorities, educational institutions and individuals who cannot recover VAT.

Tax free will cost you less

For you or your organisation, this will cost you less! You do not have to take into account the additional 21% VAT on top of to the listed prices. However, you must take into account an 11% surcharge, which is required to cover the costs to offer this option. On balance, however, still a cost reduction of 10%!

Calculation example

1) You are subject to VAT and can recover the paid VAT:

The price of a Lean GreenBelt training € 1,950.00 (excl. VAT). On the invoice of MKPC B.V. This amount is invoiced to you, plus 21% VAT. The amount on the invoice will be € 1,950.00 + € 409.50 (VAT) = **€ 2,359.50**.

This VAT is to be recovered by your organization, via the VAT declaration to the Tax Authority.

2) You are exempt from VAT and cannot recover:

The price of a Lean GreenBelt training is €1,950.00 (excl. VAT). On the invoice of MKPC Beroepsopleidingen B.V. This amount is stated plus the 11% surcharge compensation for the costs. The amount on the invoice is therefore €1,950.00 + €214.50 = **€2,164.50**.

On balance, a benefit of **€195.00!**



How does it work?

If you can claim a VAT-free invoice, you can enter it on the registration form of the degree program for which you wish to register. On the registration form, check the box "VAT-free invoice".

Please note: you are responsible for your choice is correct! In case of doubt, always check with your accountant or at The Tax Authority.

Questions?

If you have any questions about this arrangement, please contact our office at telephone number 070-512 31 44. We would like to help you!