

## Training Free from VAT

### *Background*

Organizations that have a VAT exemption or individuals who cannot reclaim VAT, can have their training (and possibly related coaching) invoiced without VAT. This means that the listed prices for the full training offering from MKPC B.V., as listed on the website ([www.mkpc.nl](http://www.mkpc.nl)), are not subject to the usual 21% VAT.

If you, as an organization or individual, qualify for the VAT exemption, you will receive our invoice through MKPC Beroepsopleidingen B.V., the part of MKPC registered with CRKBO (Central Register for Short Vocational Education) that is authorized to offer VAT-free training.



### *VAT Exemption for Eligible Organizations*

The exemption from VAT is not a matter of personal choice. It can be verified with the Dutch Tax Office which organizations are exempt from VAT, including banks, insurance companies, non-profit healthcare organizations, municipalities, governments, water boards, educational institutions, and individuals who cannot reclaim VAT.

### *VAT-Free Saves You Money*

This exemption reduces your costs! You won't have to pay the additional 21% VAT on the listed prices. However, you will need to account for a 11% surcharge, which covers the costs of offering this option. Overall, this still results in a savings of around 10%.

### *Example Calculation*

#### 1. *VAT-Obligated and Can Reclaim VAT*

For example: The price of a Lean Green Belt training is €1,950.00 (excluding VAT). The invoice from MKPC B.V. will show this amount, plus 21% VAT. The total amount on the invoice will be €1,950.00 + €409.50 (VAT) = **€2,359.50**.

Your organization can reclaim this VAT through the Dutch Tax Office.

#### 2. *Exempt from VAT and Cannot Reclaim*

For example: The price of a Lean Green Belt training is €1,950.00 (excluding VAT). The invoice from MKPC Beroepsopleidingen B.V. will show this amount, plus an 11% surcharge for the costs. The total amount on the invoice will be €1,950.00 + €214.50 = **€2,164.50**.

Thus, the overall benefit is **€195.00!**

### *How It Works*

If you are eligible for a VAT-free invoice, you must indicate this on the registration form for the course you wish to sign up for. Simply check the "VAT-free invoice" box on the form.



***Important Note***

You are responsible for ensuring that your eligibility for this option is correct! If in doubt, always check with your accountant or the tax office.

***Questions?***

If you have any questions about this arrangement, feel free to contact our office at phone number 070 – 512 31 44. We're happy to assist you!