

NETHERLANDS

For online sellers trading into the Netherlands without a local company or fixed establishment

A major European e-commerce market

E-COMMERCE MARKET RANKING

€35.7bn

ONLINE CONSUMER SPEND (2025)

+9%

CROSS-BORDER SPEND GROWTH (2025)

18.2M

POPULATION

High income

OECD INCOME TIER

Dutch

OFFICIAL LANGUAGE

Major cities: Amsterdam · Rotterdam · The Hague · Utrecht **Currency:** EUR

Overall Dutch online spending fell ~1% year-on-year in 2025 even as cross-border purchases grew 9% – overseas sellers are gaining share in a flat domestic market.

SALES CHANNELS ACTIVE IN THIS MARKET

Global marketplaces
(Amazon.nl, eBay)

Local marketplaces (bol.com)

Direct-to-consumer webshop

bol.com outsells Amazon.nl in the Netherlands – treat it as the primary marketplace, with Amazon and a DTC webshop as complements.

iDEAL is not optional. Dutch bank transfers via iDEAL (now merging into the pan-European Wero scheme) account for roughly 70% of online checkout volume. Cards and BNPL (Klarna) fill the rest – a checkout without iDEAL loses the majority default option Dutch shoppers expect.

OPERATIONS – FULFILMENT MODEL OPTIONS

MODEL	TRADE-OFF
In-country warehouse (3PL or own)	Best delivery experience and control; highest cost; stock held in the Netherlands triggers Dutch VAT registration immediately, with no threshold.
Export from home country	Lowest set-up cost; weakest delivery experience; EU-origin shipments move freely; non-EU shipments carry a EUR3 per-tariff-line customs duty below EUR150 and full customs entry and duty above it.
Drop shipping	Minimal fixed cost, thin margin; quality, timing and returns depend entirely on the supplier; the EUR150 IOSS cut-off still applies to non-EU consignments.
Marketplace fulfilment (e.g. bol.com, FBA-NL)	Fastest route to market with built-in trust and logistics; commission cost; stock held in a fulfilment centre still creates Dutch VAT registration exposure.

Moving between models: most non-EU sellers start on IOSS from abroad (imports ≤EUR150), move to bol.com or Amazon FBA-NL once EU-held stock lets them use Union OSS instead, and add a dedicated Dutch/EU warehouse once delivery speed becomes the binding constraint.

Holding stock in the Netherlands – own warehouse or 3PL/fulfilment – triggers mandatory Dutch VAT registration from day one. The EUR10,000 EU distance-selling threshold only applies to intra-EU cross-border sales by sellers established elsewhere in the EU, never once goods are stored locally.

Key distribution hubs: Port of Rotterdam (sea) · Schiphol (air) · Tilburg & Venlo (inland logistics/rail)

LEGAL CONSIDERATIONS

- No Dutch company required to trade – register directly with the Belastingdienst as a non-established taxable person.
- EU-wide 14-day withdrawal right (herroepingsrecht) on most online purchases, disclosed in Dutch before the contract is made.
- CE marking and Dutch-language product/safety information are expected for most physical goods.
- GDPR applies, enforced in the Netherlands by the Autoriteit Persoonsgegevens (AP); marketplaces carry their own trader-verification duties.

FINANCE CONSIDERATIONS

- iDEAL (merging into Wero) is close to a checkout requirement, at roughly 70% of online payment volume – add cards and Klarna BNPL to cover the rest.
- BNPL providers typically absorb the deferred-payment credit risk for a fee; marketplace sales shift return/chargeback risk onto the platform's terms instead.
- Price in EUR, tax-inclusive; outside the eurozone, factor FX conversion and timing into margin, not just the headline rate.
- Online fashion returns are substantial in the Netherlands: a 2025 study estimates that around 35% of online clothing items are returned. Factor reverse-logistics costs, refunds and restocking delays into working-capital planning.

VAT & OTHER TAXES

AREA	REQUIREMENT
Registration trigger	No threshold for non-established sellers: any B2C taxable supply into the Netherlands requires Dutch VAT (BTW) registration from the first sale, unless covered by OSS/IOSS instead. B2B supplies to a VAT-registered Dutch customer are usually reverse-charged (verleggingsregeling), with no Dutch registration needed for those.
VAT rates	Standard rate 21%; reduced rate 9% for food, medicines, books and e-books.
Threshold / simplification scheme	EUR10,000 EU-wide threshold applies only to sellers established in one EU member state. Non-EU sellers have no threshold: use IOSS for imports ≤EUR150 and Union OSS for B2C sales dispatched from EU-held stock.
Imports & marketplaces	IOSS covers consignments ≤EUR150, VAT charged at checkout. From 1 July 2026, parcels under EUR150 also carry a EUR3 duty per tariff line (6-digit HS code) – an interim measure until 2028, so sub-EUR150 parcels are not duty-free. Above EUR150, full import VAT and customs duty apply. Marketplaces are deemed suppliers both for a non-EU seller's imports ≤EUR150 (Art. 14a(1)) and for that seller's domestic/intra-EU B2C sales from EU-held stock, e.g. via bol.com or FBA-NL (Art. 14a(2)).
Filing & deadlines	OSS/IOSS returns are filed quarterly (OSS) or monthly (IOSS); direct Dutch VAT registrations file quarterly BTW returns, due the end of the month after the quarter.
Packaging (EPR)	Register with Verpact above 50,000 kg/year (single-use plastics are liable from the first unit). PPWR, in force since 12 August 2026, introduces an authorised-representative requirement for non-established producers and is expected to remove the volume exemption – timing is still being confirmed.
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Data as of October 2026 · Next scheduled review: October 2027. This fact file is for general information only, covers tax, VAT and adjacent legal and financial topics at a summary level, and does not constitute tax, legal or financial advice – confirm your specific position with Tax Desk or your professional advisers before acting.

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