



Netherlands Enterprise Agency

# *Your WBSO application has been granted... What next?*

*Guideline for using the WBSO in 2024*

Commissioned by the Ministry of Economic Affairs and Climate Policy



# You have received an R&D Declaration for R&D activities in 2024. What next?

- You set off the financial benefit in your tax return.
- You comply with your administrative obligations.
- You submit a statement.
- You set off this correction amount in your declaration.

An adviser from the Netherlands Enterprise Agency (RVO) may carry out a retrospective inspection to verify whether you meet all the conditions. The inspection may be conducted as a company visit or by way of a so-called desk control.

In this brochure, we will explain these steps further.

## You set off the financial benefit in your tax return

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### If you are an independent entrepreneur

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- Settlement of the financial benefit**
- You include the R&D deduction in your income tax return for 2024.
  - If you have spent less than 500 hours on R&D, communicate this before the relevant deadline. RVO will then withdraw your R&D Declaration. You will no longer be able to apply the R&D tax credit to your income tax return.
  - You have been designated by the Tax and Customs Administration as an entrepreneur liable to pay income tax for 2024 and meet the criterion of the minimum number of hours of 1,225 hours.

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### If you have a company (B.V., N.V. or commercial partnership)

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- Settlement of the financial benefit**
- You may not start setting off the financial benefit until you have received the R&D Declaration from RVO.
  - From the moment that you receive the R&D Declaration, you can deduct the amount in the remaining wage tax periods.
  - You may personally determine how much of the allocated amount of an R&D Declaration you wish to deduct for each tax period. You may therefore deduct the total amount in a particular tax period or based on an allocation that you have chosen across the tax periods. If you have received several R&D Declarations, you can add up the amounts allocated. Applying the R&D tax rebate may not lead to a situation in which the wage tax payable over a tax return period is less than zero.
  - If the R&D tax rebate has not been fully utilised by the end of the period covered by the R&D Declaration, you may deduct the remainder in all tax periods within the calendar year covered by the R&D Declaration. This process can be done via correction statements for tax periods that have already expired.
  - There is no obligation to base the settlement during the year on the actual hours spent or on any costs and expenditures incurred. Are you spending less R&D hours or costs and expenditures than allocated? In that case, you only need to take action after the end of the calendar year by submitting a statement of the time spent (and, if applicable, any costs and expenditures) in good time. If necessary, you can then adjust the settlement on the basis of the corrected R&D Declaration issued as a result of your statement. You can also choose to adjust the settlement during the year on the basis of actual R&D hours spent as well as any costs and expenditures. This method will prevent you from having to pay back too much of the R&D tax rebate after submitting your statement.

**Tip:**

Information about these adjustments can be found in the 2024 WBSO Manual (in PDF form under 'Wetten en regels en Publicaties' at [www.rvo.nl/wbso/publicaties](http://www.rvo.nl/wbso/publicaties)).

# You comply with your administrative obligations

If you have received an R&D Declaration for R&D activities in 2024, you should note the following obligations.

	B.V./N.V./ commercial partnership with R&D Declaration based on actual costs and expenditures	B.V./N.V./ commercial partnership with R&D Declaration based on a fixed amount	Independent entrepreneur or general partnership (VOF) without employees
You keep R&D administrative records.	•	•	•
You must report no later than 31 March 2025 <sup>1</sup> how many hours you have spent on R&D (even if you have spent no, fewer or more hours than approved).	•	•	
You keep an administration of the costs and expenditures incurred.	•		
You must report no later than 31 March 2025 <sup>1</sup> the total amount of costs and expenditures incurred.	•		
You must report no later than 31 March 2025 <sup>1</sup> the R&D hours spent if this amount is less than 500 hours. If so, RVO will withdraw your R&D Declaration and you will be unable to apply the R&D deduction to your income tax return.			•
You provide the citizen service numbers (bsn's) of the employees who carried out R&D work in 2024. These R&D employees have to be registered in your R&D time sheet administration for 2024. RVO uses this information to calculate the R&D hourly wage for a possible application in 2026. You can report bsn's digitally via <a href="https://mijn.rvo.nl/wbso">mijn.rvo.nl/wbso</a> .	•	•	

## What do good R&D administrative records contain?

For each project, good R&D records provide clear and simple insight into the nature, content, progress (project administration) and scope (time sheet administration) of the R&D activities performed. How you keep track of the R&D administration can, as far as possible, be in line with what is common within your company. Did you choose actual costs and expenditures? Then your administration also needs to provide insight into the costs and expenditures incurred as well as the related payments (administration of costs and expenditures). Good R&D records contain:

### 1. Time sheet administration

- Your time recording should keep track of the days and the number of hours per day that a given member of staff spent on R&D, as well as the project involved. Ensure that this administration is in conformity with your employee's leave and sick leave records. Use the Model time sheet on [www.rvo.nl/wbso/publicaties](https://www.rvo.nl/wbso/publicaties) R&D hours include time spent by an employee who is carrying out R&D activities within the approved R&D project.
- R&D hours do not include hours spent on travel, visits to trade fairs and conferences, project-related administrative or organisational activities, secretarial work, graduate supervision, intern supervision, marketing management, technical installation, and so on.

<sup>1</sup> If your R&D Declaration for 2024 has only been issued in 2025, you must submit the statement within three months of the date of the R&D Declaration.

## 2. Project administration

- The activities that you carry out must be in agreement with the projects approved by RVO.
- Project administration provides insight into the nature, content and progress of the R&D activities carried out within the project. The project administration can consist of various documents (digital or otherwise) such as meeting documents and reports, drawings, correspondence, photographs of prototypes, test results, measurement reports, calculations, and so on.

If you have a company (B.V., N.V. or commercial partnership) and an R&D Declaration based on “actual costs and expenditures”, the following is added to this list.

## 3. Administration of costs and expenditures

- For each R&D project, this overview provides insight into the costs and expenditures incurred as well as the related payments. Tip: use the “Invoermodel kosten en uitgaven” (“Input model for costs and expenditures”) on [www.rvo.nl/wbso/publicaties](http://www.rvo.nl/wbso/publicaties).
- This document also clearly shows the extent to which these costs/expenditures are attributable/related to the R&D work that has been carried out for each project.
- The records may consist of various documents (digital or otherwise) such as quotations, order confirmations, invoices, payment receipts, and so on.
- You may only state costs and expenditures that have been applied for and have been allocated. This applies to each project rather than to each application.
- WBSO costs do not include payments for goods or services that do not exclusively serve one’s own R&D.
- WBSO expenditures do not include payments for company resources that do not serve one’s own R&D.

### How to keep good R&D administrative records

- Keep track of the R&D administration from the start of a project, even if you have not yet received an R&D Declaration.
- Ensure that your R&D administration complies with statutory requirements as a minimum. Apart from this constraint, you are free to set it up in any way that you wish.
- File documents for each R&D project in a clear and structured way.
- Ensure that all documents are given a date and an author.
- Prepare brief summaries at regular intervals.
- Keep all documents coming forth from every phase of the project. The end result is not the only important part!
- Make sure to record your R&D hours within 10 working days.
- Ensure that the project administration is completed within 2 months after the end of every quarterly period.
- The administration of costs and expenditures must be fully updated and completed at the time that you submit your statement.
- Retain your R&D administrative records for at least 7 years.

- Have your R&D administrative records available at any time when RVO advisers carry out an inspection.

### What documents do you need to keep?

- The complete R&D administrative records;
- costs and expenditures records (if applicable);

### Please note!

- In the event that you incur more costs and expenditures than were originally approved, you must report the actual R&D hours, costs and expenditures.

### Avoid corrections and fines by not making the following mistakes:

- The administrative records are incomplete, imperfect or not present.
- Records of the R&D hours are not kept per person, per day and per project.
- Records of costs and expenditures are not kept by project.
- The work carried out is not in agreement with the projects approved by RVO.
- Costs and expenditures have been included in the R&D administrative records which were not requested and approved.
- In the R&D administration you have included costs and/or expenditures for project A, while these specific costs and/or expenditures were requested for and have been allocated to project B.
- R&D hours worked are registered and declared for projects for which no R&D Declaration was issued.
- R&D hours worked have been recorded on days when employees were on leave and/or on sick leave or on non-existing dates (for example the 31st of June).
- R&D hours worked by trainees, graduate students or others not on the payroll are included in R&D hours.
- Costs and expenditures have been included in the R&D administrative records that do not (solely) serve or are directly attributable to the approved projects.

### Please note

#### Joint R&D project within or outside a fiscal unity

- If you are working together with a number of other companies on a joint R&D project, each company must keep its own administrative records detailing its own R&D activities within this project and any costs or expenditures incurred and paid.
- If you are working together with multiple companies within a fiscal unit on a joint R&D project, you can use a single set of R&D records. However, the administrative records must clearly indicate which R&D activities were carried out, and which costs and expenditures were incurred and paid, by each individual company and for each R&D project.



# Statement, revised R&D Declaration and inspection

You are obliged to submit a statement, unless you are an independent entrepreneur and you have utilised 500 R&D hours (or more). Statements for the WBSO can be submitted very easily through [mijn.rvo.nl/wbso](https://mijn.rvo.nl/wbso). This submission must be made no later than 31 March 2025 or, in the event that your last WBSO declaration for 2024 was only issued in 2025, 3 months after the date of issue of this last declaration. If you submit a statement after the deadline, RVO will impose a fine. If you fail to submit a statement after receiving a reminder, you will be subject to the full correction of your R&D Declaration(s) as well as a fine.

In your statement, you must indicate how many hours have been spent on R&D. If you have chosen the regime for costs and expenditures, you must also report the total amount of costs and expenditures incurred. If you report fewer hours (and costs and expenditures) than allocated in the R&D Declarations, you will receive a revised R&D Declaration.

Within an R&D Declaration, you may move R&D hours between approved projects (or move amounts between approved costs and expenditures). For example, if you spend less time on a particular project, you may spend the remaining hours of that project on one or more other projects within the same R&D Declaration that require more hours. In addition, within the same calendar year, you may also use unrealized R&D hours (and any unrealized amounts of approved costs and expenditures) for an approved project from previous R&D Declarations for approved projects from later R&D Declarations.

## Please note:

- You may only state costs and expenditures that have been applied for and have been allocated.
- You can only move unrealized R&D hours and amounts of approved costs and/or expenditures to a later period. Moving back to an earlier period is not allowed.

## Tip: Use the statement submission tools

There are a number of tools that you can use to submit the information required. When preparing your statement, use:

- the calculation tool (PDF) to calculate your total actual hours and possible costs and expenditures.
- the 'Handleiding mededelen WBSO' (Filing a WBSO statement) (PDF) containing frequently asked questions and examples of how to transfer hours between projects in addition to deferring hours, costs and expenditures to a later period of time.

You will be able to find these publications on [www.rvo.nl/wbso/publicaties](https://www.rvo.nl/wbso/publicaties) (submitting actual information), as of the beginning of 2025.

## A corrected R&D Declaration

Did you submit a declaration and spend less R&D time (costs and expenditures) than was allocated? If so, RVO will send you a revised R&D Declaration containing the revised numbers for the amount of hours, and costs and expenditures, if applicable, not used or spent. The corrected amount in this revised R&D Declaration is based on the actual amounts that you submitted via the statement, so it will always be lower than the total of the R&D Declaration(s) issued for that year. You will repay any excess amount of the R&D tax rebate that you have applied via the income tax and social insurance contributions return. You must include the corrected amount as a negative R&D tax rebate in the tax period to which the revised R&D Declaration is dated, or in the subsequent tax period.

### Tip:

#### Provide your bsn's (citizen service numbers) straight away

If you are submitting a statement for 2024, provide the bsn's (citizen service numbers) of your 2024 R&D staff at the same time. These R&D employees have to be registered in your R&D time sheet administration for 2024, RVO will use these bsn's to calculate the R&D hourly wage for any future WBSO claims that you may make for 2026. To pass on bsn's, please also visit [mijn.rvo.nl/wbso](https://mijn.rvo.nl/wbso).

## RVO carries out inspections

An adviser from the Netherlands Enterprise Agency (RVO) may carry out a retrospective inspection to verify whether you meet all the conditions. The inspection may be conducted as a company visit or by way of a so-called desk control. In both cases, the RVO will contact you first. You will receive a revised R&D Declaration if the adviser detects errors in the statements or parts of your R&D records, for example. In addition to a correction, RVO can also impose a fine. The Dutch Tax Authorities check whether you have set off the amount of your R&D Declaration(s) correctly in your returns.

### Business discontinuation and/or bankruptcy

Are you discontinuing your business? Please inform us urgently by e-mail: [wbso@rvo.nl](mailto:wbso@rvo.nl). We will immediately enable the option to make the mandatory statement in the application portal. You are obliged to make the mandatory statement within a month after the closure date.

# Frequently Asked Questions

## **What do I do if an R&D project is unsuccessful?**

You should record and report your R&D hours, irrespective of whether the project achieved the desired results. Keeping administrative records for all R&D projects is compulsory.

## **The R&D work has been cancelled; what should I do?**

You must report no later than 31 March 2025 that you have not worked any R&D-hours. You will then receive a revised R&D Declaration from RVO. If you have already received any tax rebates for this period, you will have to repay them in a subsequent income tax and social insurance contributions return. If you are an

independent entrepreneur, you must similarly report that you did not incur any R&D hours in 2024. In that case, RVO will withdraw your R&D Declaration. You will not be able to apply the R&D tax credit to your income tax return.

## **I have worked more hours than I have been granted, should I report this fact?**

If you are an independent entrepreneur, you do not have to report this fact. If you have a B.V., N.V. or a commercial partnership (R&D withholding agent), you will have to report this fact, but no revised R&D Declaration will be issued.

## Obligations checklist

### Provide the appropriate citizen service numbers (bsn's).

Did you use the WBSO in 2022? If so, we will calculate your R&D hourly wage for 2024 based on the wage data of your employees who carried out R&D activities in 2022.

- Only provide the bsn's of employees who carried out R&D activities (not the bsn's of administrative and other non-R&D employees).
- Provide the bsn's of R&D employees from the appropriate year.

If you did not use the WBSO in 2022, there will be no need for you to provide any bsn's. The standard R&D hourly wage of € 29 will apply.

#### Further information

- [www.rvo.nl/wbso/bsnmelden](http://www.rvo.nl/wbso/bsnmelden)

### Submit the actual number of R&D hours worked and also any costs and expenditures incurred.

Each year, you will submit your R&D hours and any costs and expenditures incurred in the previous year no later than March 31. There are a number of useful tools that you can use to do this. This information is available from [www.rvo.nl/wbso/realisatie-melden](http://www.rvo.nl/wbso/realisatie-melden).

### Keep good R&D administrative records.

#### Time sheet administration

- Do not record R&D hours worked by trainees, graduate students or others not on the payroll.
- Do not record R&D hours for organisational and administrative activities.
- Do not record R&D hours for projects for which you have not received an R&D declaration.
- Do not record R&D hours during the period of an employee's leave of absence or sick leave or on non-existing dates (for example the 31st of June).
- Record R&D hours per person, per day and per project.
- Make sure that the activities carried out correspond with the projects approved by RVO.

## Obligations checklist

### Keep good R&D administrative records.

#### *Project administration*

- Keep records that provide a clear overview of the nature, content and progress of R&D activities per R&D project.

#### *Administrative costs and expenditures*

- Retain (digital) documents like quotations, order confirmations, invoices and receipts.
- Record costs and expenditures per project.
- Only record costs and expenditures that have been allocated.
- You may only enter costs and expenditures in your accounting records that you have included in the application and that the RVO has allocated.

#### **Further information**

- Chapter 9 of the WBSO Manual
- [www.rvo.nl/wbso](http://www.rvo.nl/wbso) > Na uw WBSO-aanvraag > S&O-administratie bijhouden (R&D administration). You will also find a number of Excel templates that you can use to record hours, costs and expenditures.

### If you have applied for WBSO for costs and/or expenditures, consider the following.

If you partially include expenditures under the WBSO, demonstrate how you arrived at your calculations in your R&D administrative records.

This calculation must be substantiated based on actual registrations. An estimate will not be approved.

The part of the expenditure that is eligible is determined from the date on which the operating asset is commissioned until the end of the calendar year.

Do not specify any costs that are excluded by law. For example:

- the costs of hiring labour (temporary employees, for example);
- the costs of outsourced research;
- depreciation costs, financing costs;
- costs and expenditures for an R&D project that has not been approved.

Only specify costs that exclusively serve the performance of and are directly attributable to the R&D project. The phrase 'exclusively serve the performance of and are directly attributable' means that:

- you incur costs solely (100%) for the R&D project;
- there is a clear relationship between the costs specified and the R&D activities carried out.

If you would incur (part of these) costs even if you are not carrying out the R&D project, these costs are not fully attributable to your innovation project and will not be eligible for the WBSO.

Please take the following into consideration when stating costs and expenditures:

- the actual costs and expenditures you state must have been paid for at the time you submit the statement;
- you may only state the costs and expenditures that you have included in the application and that the RVO has allocated. This applies per project, not per application;
- you should only state the actual costs that you have incurred and paid for your R&D activities. The costs are incurred the moment you use them for your R&D work. For example, you cannot include costs in the statement for purchased materials that you have paid for but have not yet used for R&D activities.

### **WBSO**

The WBSO is an initiative of the Ministry of Economic Affairs and Climate Policy which helps companies to reduce the costs of their R&D. This scheme is implemented by RVO, part of the Ministry of Economic Affairs and Climate Policy. Companies can deduct the financial benefits of WBSO from the payroll tax that they pay to the Dutch Tax and Customs Administration. [www.rvo.nl/wbso](http://www.rvo.nl/wbso)

### **Contact details**

Tel.: +31 (0)88 042 4242 (weekdays from 8.30 to 17.00) You can also ask any questions you may have about submitting your application online.

### **Financial settlement**

If you have any questions about financial settlement in the context of the WBSO, please contact the Tax Information Line (tel. 0800 0543 in the Netherlands) or your company's tax office.

### **Innovation Box**

The Innovation Box is a tax incentive for entrepreneurs to carry out innovative research. The Dutch Tax Authorities implement the Innovation Box. An R&D Declaration is a required access pass for the Innovation Box. On [www.rvo.nl/wbso](http://www.rvo.nl/wbso) under the menu 'Publicaties' you will find a detailed brochure about the Innovation Box (only in Dutch).

### **Patents**

The Netherlands Patent Office provides information on intellectual property rights and can help you find patent information with which to develop your invention further. This information can also help you to identify who your competitors are and find potential partners. [www.rvo.nl/octrooien](http://www.rvo.nl/octrooien)

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Netherlands Enterprise Agency is a department of the Dutch ministry of Economic Affairs and Climate Policy that implements government policy for Agricultural, sustainability, innovation, and international business and cooperation. Netherlands Enterprise Agency is the contact point for businesses, educational institutions and government bodies for information and advice, financing, networking and regulatory matters.

### **Other schemes that may be of interest**

**Energy Investment Allowance (Energie-investeringsaftrek, EIA)**  
Benefit from tax benefits when investing in energy-saving systems and technologies and in sustainable energy supplies.  
[www.rvo.nl/EIA](http://www.rvo.nl/EIA)

**Environmental Investment Tax Scheme for Businesses (Milieu-investeringsaftrek ondernemers, MIA) and Vamil scheme**  
Benefit from tax benefits when investing in environmentally friendly systems and technologies. [www.rvo.nl/miavamil](http://www.rvo.nl/miavamil)

**Innovation Credit (Innovatiekrediet)**  
Credit for the financing of highly promising and innovative projects. [www.rvo.nl/innovatiekrediet](http://www.rvo.nl/innovatiekrediet)

**Loans for SMEs (BMKB)**  
Bank loans for SMEs with favourable conditions. [www.rvo.nl/bmkb](http://www.rvo.nl/bmkb)

**Other support for entrepreneurs**  
[www.rvo.nl/ondernemersfinanciering](http://www.rvo.nl/ondernemersfinanciering)