



Netherlands Enterprise Agency

WBSO Handbook 2025

Commissioned by the ministry of
Economic Affairs



Foreword

This handbook contains all the information you need if you want to obtain a tax benefit for research and development (R&D) under the Research and Development Promotion Act (*Wet Bevordering Speur en Ontwikkelingswerk*, 'WBSO'). The handbook describes the entire process under the WBSO: from preparing an application to submitting your statement of the realisation.

Reading guide

This handbook begins by sketching the essence of the WBSO. After that, we explain the WBSO in more detail. At the end of this handbook you will find a glossary and in-depth annexes, which provide additional information along with useful tips and examples.

The WBSO in 2025

This handbook contains information about the WBSO in 2025

On Budget Day (Prinsjesdag), the government presented the Annual Budget (Miljoenennota) together with the 2025 Tax Plan (Belastingplan 2025). On 17 December, the Senate passed the Tax Plan 2025 together with a request for an amendment of the WBSO parameters. In 2025, therefore, applicants are subject to the same terms as in 2024. The parameters (rates in the 1st bracket) and the upper limit of the 1st bracket will be increased in 2025, meaning they have been adjusted in your favour.

In late 2024, the Ministry of Economic Affairs announced the WBSO tax credit amounts for 2025. In 2025, the WBSO tax credit for self-employed persons is €15,738. The additional WBSO tax credit for start-ups is €7,875.

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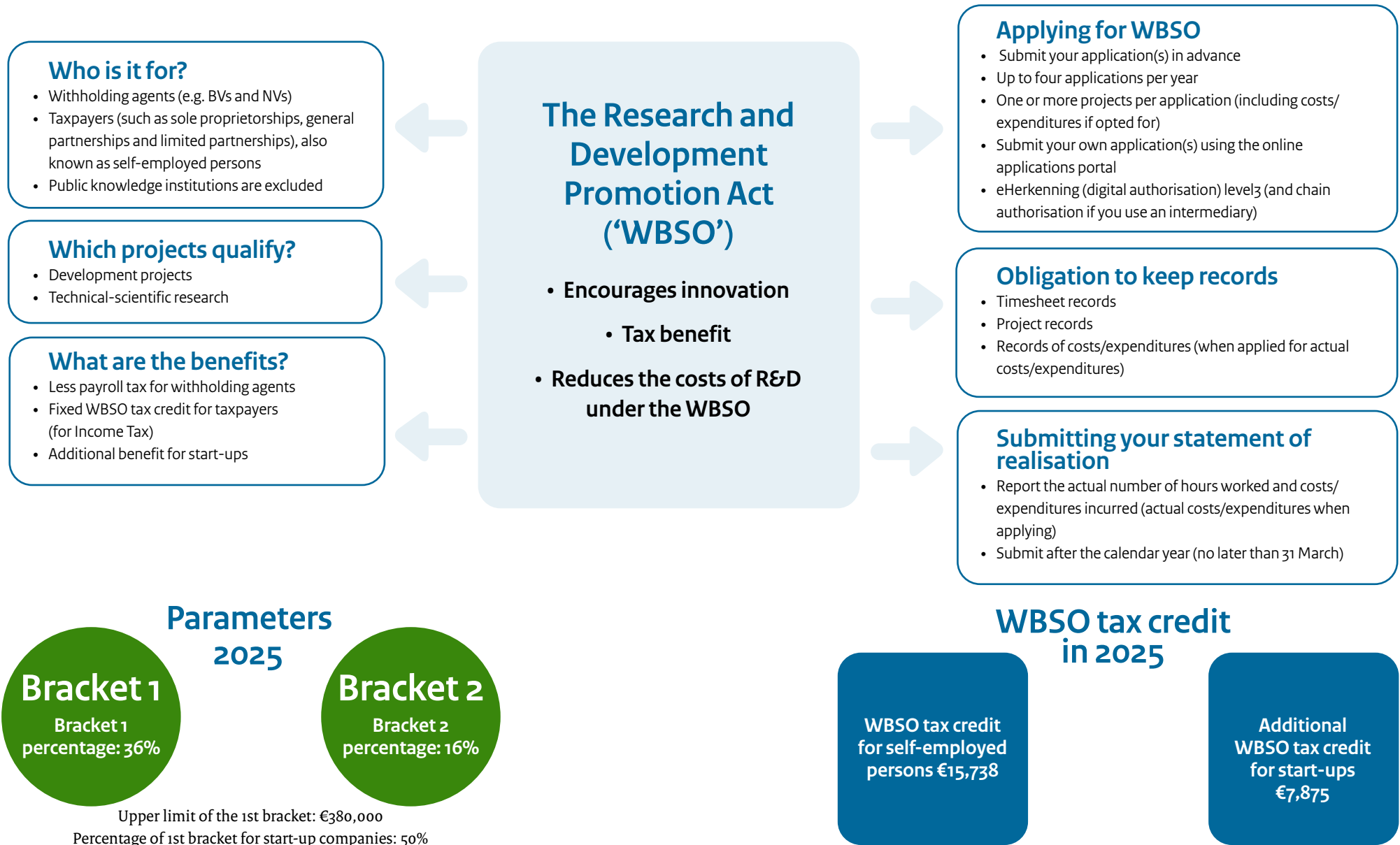
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The WBSO at a glance



1 About the WBSO

Before making a WBSO application, it is important for you to know what the WBSO entails. You should also look closely at your own situation in order to know whether your company and your project can qualify under the WBSO. This chapter provides the following information:

- What is the WBSO? ([§1.1](#))
- Who can apply for the WBSO? ([§1.2](#))
- What does the WBSO provide you with? ([§1.3](#))
- What projects are eligible under the WBSO? ([§1.4](#))
- Costs and expenditures ([§1.5](#))
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1.1 What is the WBSO?

The WBSO is a government tax deduction scheme to encourage technological innovation. The research and development involved in technological and other innovative work is often very expensive. The WBSO allows you to reduce (part of) these costs by providing tax benefit. WBSO applications are always made in advance. Applying for WBSO afterwards is not possible.

The rules on obtaining benefit under the WBSO are provided in legislation and regulation. You can find more information about this in [Annex A](#).

In this handbook we clarify the strict guidelines for the parts of R&D that qualify for WBSO, since not all R&D-activities are eligible for the WBSO.

You can submit a WBSO application for one or more projects. In this handbook, we use the term 'WBSO project'. This also covers the plural (i.e. 'WBSO projects').

1.2 Who can apply for WBSO?

Any self-employed person or company established in the Netherlands that intends to do R&D can apply for WBSO. Public knowledge institutions (e.g. universities / universities of applied science) are excluded. The WBSO distinguishes between two types of companies: withholding agents and taxpayers (self-employed persons).

If you are self-employed and do employ staff as well and wish to apply for WBSO for both yourself and your staff? Then you are considered a WBSO taxpayer for your own application and a WBSO tax withholding agent for the application concerning your employees.

You must organise and undertake the WBSO-activities yourself. This is also the case if you are to carry it out on behalf of or in cooperation with a third party. When cooperating with a third party, you must also maintain control over the execution of the work.

The WBSO activities must be performed in a member state of the European Union (EU). If you or your employees perform the WBSO in another EU member state, please refer to the information in [annex A](#).

1.2.1 WBSO withholding agents

Does your business fall under the rules of corporate income tax (Dutch: Vennootschapsbelasting (vpb)) and do your employees perform WBSO work? Then your business qualifies as a WBSO tax withholding agent. A business using the WBSO pays less payroll tax – this is the tax paid by an employer on behalf of an employee. Examples of withholding agent businesses include private limited companies (BVs), public limited companies (NVs), cooperatives and foundations that operate a business.

Only intern or graduates with formal employment contract are eligible under the WBSO. There are special rules for holding companies with operating subsidiaries, partnerships between companies and personnel hiring and supply arrangements between companies.

These rules are set out in [annex A](#). Annex A also contains information on what you need to do if the legal form of your company changes or if your withholding obligation ends during a calendar year.

1.2.2 WBSO taxpayers

Are you self-employed? Does your business fall under the rules of the Income Tax Act 2001? And do you spend more than 500 hours per calendar year on WBSO activities yourself? Then you qualify as a WBSO taxpayer. Entrepreneurs who use the WBSO are eligible for a fixed WBSO tax credit. Examples of taxpayer businesses include sole proprietorships (eenmanszaak), partnerships (maatschappen), general partnerships (VOFs), and limited partnerships (CVs).

ATTENTION ▶ The condition imposed by the Dutch Tax Administration is that you devote a minimum of 1,225 hours to your business per year to qualify for certain types of business deductions (such as the WBSO tax credit).

1.3 What are the benefits of the WBSO?

The tax benefit you obtain under the WBSO depends on whether you are a withholding agent or a taxpayer. Additional financial benefit is available for start-ups.

1.3.1 Tax benefit for WBSO withholding agents

As a WBSO tax withholding agent, you pay payroll tax for your staff. The WBSO reduces your total payroll tax liability. This deduction is known as the WBSO withholding tax credit. You may only apply the WBSO withholding tax credit after you have received a WBSO declaration from RVO.

In 2025, the WBSO withholding tax credit is:

- 36% of the first €380,000 of the total WBSO base and
- 16% of the remaining amount.

The WBSO base consists of WBSO wages (number of WBSO hours × WBSO hourly wage) plus costs and expenditures for WBSO (the fixed sum or actual costs/expenditures). We calculate the WBSO wage by multiplying the WBSO hourly wage by the number of WBSO hours we award. The WBSO hourly wage is a fixed average hourly amount that applies to all your WBSO staff. This WBSO hourly wage applies to all your applications in a calendar year.

[Annex A](#) provides examples showing how the WBSO base and WBSO hourly wage are calculated.

1.3.2 Tax benefit for WBSO taxpayers

If you are a WBSO taxpayer and you spend at least 500 hours to WBSO in a calendar year, then the WBSO offers you a fixed amount of WBSO tax credit. This amount is fixed annually. In 2025, the WBSO tax credit for self-employed persons is €15,738.

The 500-hour threshold

Do you submit more than one WBSO application in a calendar year? Then all WBSO hours from your applications are added up towards the 500-hour threshold. Therefore, you do not have to apply for all 500 WBSO hours in your first WBSO application.

ATTENTION ▶ The 500-hour threshold also applies if make your first WBSO application at a later point in a calendar year. For example, if you make your first application in July, you still need to devote at least 500 hours to WBSO during the rest of the year to be eligible for the WBSO tax credit.

The 1,225 hours criterion

The Dutch Tax Administration requires you spend at least 1,225 hours on your business per year in order to use the WBSO tax credit. This means that you must spend at least 1,225 hours to your business every year.

ATTENTION ▶ This criterion also applies if you start your business later in the calendar year. For example, if you start your business in July, you will still need to dedicate at least 1,225 hours to it during the rest of the year in order to use your WBSO tax credit.

1.3.3 Additional financial benefit for start-ups

Start-ups receive additional benefit under the WBSO. Start-up companies that are WBSO withholding agents obtain a 50% WBSO deduction (instead of 36%) on the first €380,000. In addition to the fixed WBSO tax credit, start-ups that are WBSO taxpayers also receive an additional WBSO tax credit. This amount is fixed annually. In 2025, the additional WBSO tax credit for start-ups is €7,875. You can be classified as a start-up for a maximum of three years. [Annex A](#) contains more information on the conditions whether you qualify as a start-up under the WBSO.

1.4 What projects qualify under the WBSO?

The WBSO provides support for two types of projects: development projects and technical-scientific research. In both cases, the WBSO must follow a project-based or programme-based approach.

1.4.1 Development projects

The WBSO supports developments that are technically new to you.

This category covers the development of technically new physical products, physical production processes or software (or components of any of these).

Under the WBSO, a development project ends once you have demonstrated the working principle.

A project qualifies as a development project if:

- you aim to develop something and you encounter a technical bottleneck or problem;
- you are working on a solution that is technically new to you (the guiding principle here is your own technical skills and knowledge). This applies to each WBSO application separately, even if you undertake the WBSO under contract or in collaboration with another party;
- you yourself prove how the solution works (e.g. on the basis of a prototype, model, principle or application);
- achieving the solution involves technical risks or uncertainties.

You yourself are required to prove that what you are doing qualifies as WBSO.

You must provide us in-depth insight into the technological aspect of your development. We need to be able to look ‘at the technological nuts and bolts’, so to speak, so that we can assess whether your work qualifies as WBSO.

[Annex B](#) contains practical examples that clarify the terms ‘development project’ and ‘technically new software’. The examples show what qualifies and does not qualify as WBSO in specific situations.

Technically new software

Developing technically new software involves solving a technical bottleneck or problem in the area of information technology. To assess whether your software development qualifies as WBSO, two terms are important: software and technical newness:

- Software is ‘the non-physical, logical subsystem of an information system that determines the structure of the data and processing insofar as that subsystem is written in a formal programming language’.
- As regards technical newness, the difference between new and technically new is of particular importance. If you build software that didn’t exist before, it is almost always new. But this does not mean that you are then also building technically new software.

One characteristic of the development of technically new software is the fact that it is iterative. If the software includes a new information technology principle *and* you solve the technical bottlenecks yourself, then it can be a development project within the meaning of the WBSO. The WBSO process ends at the point that you demonstrate a new information technology working principle.

Software development does not always qualify under the WBSO. Among others, the following activities are not eligible under the WBSO:

- Describing models, formulating algorithms and describing an architecture.
- Activities that focus on applying, compiling or implementing software.
- Projects that focus on designing and realising a new functionality (such as building blocks, modules and packages) based on available or obtainable technology (software and techniques) or building systems.

Projects in which software is developed to integrate existing components or allow them to work together in a technically new manner are also regarded as WBSO. Provided, you have developed the existing software components primarily in-house and already implemented them in your company.

The difference between ‘new’ and ‘technically new’

There is a difference between the terms ‘new’ and ‘technically new’. If you resolve the technical bottlenecks by using techniques or working principles that do not yet exist or are not yet widely known, this may be considered a development project under the WBSO.

Building a prototype

A prototype is the first or preliminary version of the working principle that can be used to demonstrate whether the chosen solution is satisfactory. Hours, costs and expenditures related to building a prototype with user value or potential user value are not covered by the WBSO. A prototype has user value if it has commercial significance or can be used as an operating asset. A prototype has commercial significance if you can sell it or use it to provide services to potential or actual clients. It is not relevant whether or not costs are charged or paid for this.

[Annex B](#) contains practical examples that clarify the term ‘prototype with and without user value’. The examples show what qualifies and does not qualify as WBSO in specific situations.

The difference between a project and a problem

There is a difference between a project and a problem. For example, a project may involve constructing a new system that plans routes. The information technology problem may then be that it is not possible to construct the desired specifications based on the current algorithm. Developing a new and more efficient algorithm may involve developing technically new software. You must then notate this in a formal programming language. Simply describing or formulating a new algorithm does not qualify as WBSO.

1.4.2 Technical-scientific research

Under certain conditions, research projects that produce technically new knowledge may qualify as technical-scientific research. We use the term technical-scientific research with specific definitions of “technical” and “scientific” as explained below.

Technical or technological

The term ‘technical’, or ‘technological’, means that the research covers areas, such as physics, chemistry or biotechnology, manufacturing technology or information and communication technology. The results of the research do not necessarily have to be applicable in a technically new physical product or production process. Economic, social or psychological research does not qualify as technical-scientific research.

Scientific

The term ‘scientific’ relates to the purpose and results of the research and how it is designed and carried out.

- Objective and results:
 - The objective of technical-scientific research is to explain a phenomenon that cannot be accounted for on the basis of generally available knowledge.
 - There is a risk that you may not succeed in finding that explanation.
 - The research has to explain and not identifying, describe, observe, catalogue, code or translate the phenomenon.
 - You do not (merely) collect existing data or information, but rather your own research produces theoretical or practical knowledge.
 - The results of the research are established on the basis of facts.
- Design and execution:
 - The research design is known at the time you apply for the WBSO.
 - The research must be set up and conducted in a systematic and planned manner.
 - The technical-scientific research is not a routine exercise.
 - The research process and results must be recorded in a clear and comprehensive way.

You do not need to be able to reproduce the results of the research or clarify its statistical reliability. Nor do you have to develop new concepts, laws or theories or explain unknown working principles.

[Annex B](#) contains practical examples that clarify the term ‘technical-scientific research’.

1.5 Costs and expenditures

R&D is often very expensive. As well as having to pay wages to the staff carrying out WBSO-activities, you also have to buy materials, for example, simply to be able to carry out those activities. In addition to your wage costs, the WBSO compensates these other costs and expenditures as well. This is done by adding an amount on top of your WBSO wage costs. Your benefit under the WBSO (the WBSO withholding tax credit) is calculated on the basis of this total amount. The amount paid on top of your WBSO wage costs depends on whether you opt for a fixed sum (fixed amount per WBSO hour) or your actual costs/expenditures.

Most applicants opt for the fixed sum. In that case, you do not need to keep additional records. If you choose actual costs and expenditures in your first application of the calendar year, you cannot switch to the fixed sum that calendar year. This means that if the actual costs and expenditures are less than expected, you cannot then choose the fixed sum or vice versa.

ATTENTION ► You can only opt for actual costs/expenditures if you are a WBSO withholding agent or if you are self-employed and have staff that carries out WBSO-activities. In the latter case, you can submit a WBSO application for both yourself (as a taxpayer) and your staff (as a withholding agent). Be aware that you can only claim costs/expenditures for your staff and not for yourself.

1.5.1 Fixed amount

If you opt for the fixed amount, you will receive a fixed WBSO deduction per WBSO hour. You do not need to keep records of the costs/expenditures you incur. Your WBSO withholding tax credit depends on the number of WBSO hours we grant you.

The fixed amount per calendar year is:

- €10 per hour spent on WBSO for the first 1,800 of these hours;
- €4 per hour spent on WBSO for all WBSO hours exceeding 1,800.

1.5.2 Actual costs and expenditures

Instead of the fixed amount, you can opt for actual costs/expenditures. In that case, you estimate for each project how many and what types of costs and expenditures you expect to incur for WBSO until the end of the calendar year. You specify them to us when submitting your WBSO application. If approved, the total amount will be included in your WBSO declaration.

What is the difference between costs and expenditures?

Expenditures are incurred for newly manufactured operating assets that you plan to purchase and pay for to carry out your own WBSO. They are therefore investments. Costs are incurred for anything else you intend to purchase for carrying out your own WBSO activities.

ATTENTION ► You may not declare VAT as a costs and/or expenditures, as VAT is not borne by the WBSO tax withholding agent.

1.5.2.1 Costs

Which costs qualify?

Only costs directly attributable to WBSO qualify. This means there must be a 'clear and demonstrable causal link' between the WBSO and the costs you incur. In addition, costs must solely serve your own WBSO activities. The costs must be fully (i.e. 100%) allocatable to your WBSO activities.

The costs you declare do not qualify as expenditures. The costs must also be borne by the WBSO withholding agent or a company within the corporate tax entity of the WBSO withholding agent.

[Annex C](#) contains practical examples of costs that (depending on the WBSO) qualify.

Calculating costs

You cannot always immediately tell the extent to which your total cost item was incurred for your own WBSO activities. Take the example of raw materials, which you purchase in large quantities and use partly for WBSO and partly for other business activities. In such cases, you look at that part of the total cost item that is dedicated to your WBSO. You calculate that part based on objective data (e.g. facts and findings, measurements or net records of consumption). You include these calculations in your WBSO records.

General costs, such as rent, gas, water and electricity costs are generally not directly allocatable to WBSO and dedicated solely to that purpose. Gas, water and electricity costs only qualify if you are able to objectively determine their actual use in relation to your WBSO. When calculating rent for parts of buildings, only specific areas that are defined, objectively ascertainable and used exclusively for WBSO qualify.

[Annex C](#) contains practical examples of cost calculations.

Costs versus revenue

If you incur costs for your own WBSO activities, there may also be revenues in return. A common example of this is a prototype that has user value (commercial or productive value). In that case, the associated building hours and costs are not eligible for the WBSO.

In exceptional cases the prototype has no user value, but you may generate minor revenues. In those cases you are not required to deduct minor revenues from the costs. However, you must be able to prove that the final purpose of the prototype is neither productive nor commercial (i.e. it will never have user value).

[Annex C](#) contains practical examples of when to deduct and when not to deduct revenue.

1.5.2.2 Expenditures

Which expenditures qualify?

Only expenditures directly attributable to WBSO qualify. This means there must be a 'clear and demonstrable causal link' between the WBSO and the expenditures you incur. In addition, expenditures must serve your own WBSO activities. Expenditures incurred must therefore contribute to your WBSO.

Expenditures qualify under the WBSO in the year the items in question are put into use. An expenditure may only be included in one WBSO declaration per calendar year. Furthermore, it must involve the purchase of newly manufactured assets (i.e. assets that are new and have not been previously used). Also, expenditures must be borne by the WBSO withholding agent or a company within the corporate tax entity of the WBSO withholding agent.

[Annex C](#) contains practical examples of expenditures that (depending on the WBSO) qualify.

Expenditures equal to or greater than €1 million

You may declare expenditures equal to or greater than €1 million as expenditures over five calendar years. A maximum of 20% of an asset's purchase value qualifies per year under the WBSO. However, the asset must be dedicated to and be directly attributable to the WBSO in all 5 calendar years. If less than 100% of an asset is dedicated to and directly allocatable to your WBSO, then 20% of the allocatable amount of the expenditure qualifies. Take this into account when declaring expenditures.

[Annex C](#) contains an example of how to calculate and declare expenditures equal to or greater than €1 million.

Allocation of expenditures

In this regard, take into account the expected deployability of an asset for (or its dedication to) your WBSO when making a WBSO application. The amount of your expenditure that qualifies determined from the date when the asset is put into use until the end of the calendar year. The allocatable portion of the expenditure must be objectively ascertainable and dedicated to your WBSO. You include a clear and realistic calculation of this in your WBSO records. When submitting your statement, declare the expenditures you have actually incurred and paid, i.e. you declare the part of the asset used for your WBSO.

[Annex C](#) contains practical examples of expenditures allocations.

1.6 Excluded activities, costs and expenditures

Not all work you do as part of a WBSO project qualifies as WBSO. This means you will not obtain any benefit under the WBSO for certain activities. Examples include work carried out by staff not technically involved in the project (such as a secretary or stylist) or visits to trade fairs and conferences. Some specific costs/expenditures do not qualify under the WBSO either.

[Annex C](#) contains more information on activities, costs and expenditures that are excluded as well as some practical examples. It also includes information on the relevant laws and regulations in this regard.

TIP ▶ If you would like to quickly find out whether you meet the basic requirements or discover how much benefit you could obtain under the WBSO, then use the WBSO Guide (only available in Dutch). You can find the WBSO Guide (WBSO-wijzer) on our [website](https://rvo.nl/wbso) (rvo.nl/wbso).

2 The WBSO application

If you submit a WBSO application, you must provide various details about your company and your WBSO project. If you prepare your application with care, you can move smoothly through the application process. This chapter provides the following information:

- Preparing your application ([§2.1](#))
- Submitting your application ([§2.2](#))
- When do you submit an application? ([§2.3](#))
- Do you have any questions? ([§2.4](#))

2.1 Preparing your application

Prepare your application with care. Make sure you have the following available:

- *Information about your company and WBSO project*

We request the following information:

- General company information
- Choice between the fixed amount and costs/expenditures (for WBSO withholding agents and self-employed persons making a WBSO application for their staff)
- Start-up information (if applicable; review the information in [§1.3.3](#))
- Citizen Service Numbers (bsn's) (if applicable; review the information in [§2.2 step 5](#))
- A description of the WBSO project, including WBSO activities, WBSO hours, and if applicable, WBSO costs/expenditures and their estimated amounts up to 31 December.

- *The WBSO project*

Decide which WBSO project(s) you want to apply for. Your application may include as many WBSO projects as you wish. You can prepare your application offline. Use a project form to answer the project questions. After that, import it into the application portal. This form is available (only in Dutch) on our [website](https://rvo.nl/subsidiesfinanciering/wbso/aanvraagproces) (rvo.nl/subsidiesfinanciering/wbso/aanvraagproces).

- Development project: clearly describe what you plan to develop, the (software) technical issue or challenge, and your possible solutions.

- Technical-scientific research: clearly explain what you plan to research, the unknown phenomenon you are trying to explain, and how you intend to conduct the research.

- *Activities, hours and costs/expenditures (if applicable)*

Make a realistic estimate per WBSO project of the hours and, if applicable, the costs/expenditures needed up to 31 December. Describe the actual WBSO activities and specify the number of WBSO hours and WBSO costs/expenditures clearly and comprehensibly. Specify expenditures equal to or greater than €1 million separately during the WBSO application process. Provide a description of these expenditures in the application portal.

- *The application period*

You always make your WBSO application in advance. You may not do so for a project retrospectively. Decide the date from when you want to make a WBSO application. The application period is a maximum of 12 months and a minimum of three months. Therefore, 30 September is the last possible date to apply in a calendar year. Each application runs automatically until 31 December.

- *eHerkenning (digital authorisation)/ketenmachtiging (chain authorisation)*

You must be able to identify yourself online. You will need at least level 3 of eHerkenning (eH3) for this. Intermediaries also need a chain authorisation to log in. Apply for eH3 and/or chain authorisation well in advance, as they may take several weeks to be issued. If you are an intermediary and you are submitting a free-form application or if you want to withdraw such an application, use your own eH3 and not the chain authorisation. However, you must use the chain authorisation to complete a free-form application.

If you would like to make an application for a B.V. in formation (Dutch private limited company), then you cannot apply for eHerkenning (digital authorisation) because you do not yet have a KVK-nummer (Dutch Chamber of Commerce number). If the B.V. is to employ staff from the start of the ensuing month and remit payroll tax, then send an email containing your company name and address details to wbso@rvo.nl. We will then send you further instructions.

- If you are self-employed, you employ staff and you are making a WBSO application for yourself and your staff, then choose the combined application (*combinatie-aanvraag*) in the application portal. You therefore submit a single application and later receive one decision with possibly 2 WBSO declarations.
- If you are self-employed and you have more than one company that carries out WBSO, then you must submit one application for each company.

When do you submit a new application?

In your first application of the calendar year, include all WBSO projects, stating the number of WBSO hours (and any costs/expenditures if opted for) that you have budgeted up to 31 December.

Only submit an additional application:

- for a new WBSO project;
- if the content of your WBSO project changes (when you apply, describe the changes under 'Update project');
- if you intend to incur costs and/or expenditures other than those you applied for (this does not apply for each application, but rather for each project);
- if you expect to spend more hours and incur more costs and expenditures than you have applied for in total;
- if your project continues beyond 31 December (application for the following year).

In your additional application, you must fill in at least one WBSO hour to submit this application.

2.2 Submitting your application

You can apply for WBSO yourself. Use the following step-by-step plan when submitting your application.

Step 1: Log onto the application portal

You can find the application portal at [Mijn RVO](https://mijn.rvo.nl/wbo) (mijn.rvo.nl/wbo). Click on 'Aanvragen en beheren' (apply and manage) > log in with eH3 > click on 'Nieuwe aanvraag' (new application) > click on 'WBSO'.

The system automatically fills in your company details (statutory name, payroll tax number and address).

Step 2: Copy previously submitted projects (optional)

If you have previously made any WBSO applications, you can select approved projects from those applications at the 'Projecten' (projects) step and copy them into your new application.

Step 3: Choose the fixed amount or actual costs/expenditures (if applicable)

If you are a withholding agent or if you are self-employed with personnel and are making a WBSO application for your personnel, then choose either the fixed sum or the actual WBSO costs/expenditures when making your first application in a calendar year. This choice applies to all applications within that same calendar year.

Step 4: Answer the project questions

Answer the project questions at the 'Projects' step. You can also import project forms here. This is where you specify your number of hours, activities and costs/expenditures if opted. This is necessary in order to assess your application.

Step 5: Provide the Citizen Service Numbers (bsns) of your staff

If you are a WBSO withholding agent and you received a WBSO declaration in 2023, then provide the Citizen Service Numbers (bsn's) of the staff members who performed WBSO that year. These individuals must appear in your WBSO time sheet records for 2023. To submit those numbers, open the 'WBSO bsnmelding' under 'Mijn aanvragen' > 'Overige'. Provide the Citizen Service Numbers of your WBSO staff members under the task 'Burgerservicenummers melden'. We use these Citizen Service Numbers to calculate the WBSO hourly wage. The WBSO hourly wage is determined for each calendar year.

If you did not obtain a WBSO declaration two years ago or if your WBSO declaration(s) issued two years ago has/have been fully corrected, then a fixed hourly wage applies to you and you do not need to provide Citizen Service Numbers.

ATTENTION ▶ We will examine your application to see whether it is complete. So make sure you submit your application, specifying your projects and providing Citizen Service Numbers (bsn's) where applicable.

TIP ► Submit a clear and complete application

Complete the entire application, do not refer to previous applications and be as clear as possible. There are specific questions for every project.

The better your description of why your project meets the requirements, the faster you will receive a decision. This reduces the need for follow-up questions.

Use attachments correctly

You can add attachments to your application, such as a sketch, illustration or technical background information. An attachment is a supplement to the application form and not a substitute for it.

Only specify your own WBSO activities

Do you have a project partner? Mention them and describe their role. If another legal entity in your group, or a different company, is performing WBSO within the same project, submit a separate WBSO application for their WBSO activities and any related costs/expenditures if opted for.

Mainly describe the technical aspects

Describe primarily the technical rather than the functional or business economic aspects, as you can only enter a limited number of characters.

Agree your answers beforehand

Consult with a technical colleague or developer involved in the project. Use the offline project form (pdf) on our [website](https://rvo.nl/wbso/aanvraagproces) (rvo.nl/wbso/aanvraagproces) (only in Dutch). You can later import this form into the application portal. Complete the remaining questions online.

Check the maximum number of applications

WBSO withholding agents may submit up to 4 applications per calendar year. There is no maximum for WBSO taxpayers.

Change of legal form?

If there is any likelihood that the legal form of your company will change during the application period, then submit an application for both the old form and the new form in time. You will then avoid missing out on any benefit under the WBSO.

Running out of time?

If you cannot submit your full application in time, submit a free-form application. You can then complete that application later. If you decide not to pursue your application, withdraw it. Otherwise the free-form application will be included in the maximum of four applications per year.

ATTENTION ► All communications about your application will be conducted digitally. We will send you an email notification if a message is available for you in the application portal. The sender of this email is noreply@rvo.nl. Make sure these emails do not end up in your spam folder. Check your inbox regularly and respond promptly using the steps outlined in the email.

We recommend granting access to multiple staff members for the email address used in the application and to the application portal to ensure you don't miss important communication.

2.3 When do you submit an application?

Always submit a WBSO application in advance. Retroactive applications are not permitted. The application periods that apply to WBSO withholding agents and WBSO taxpayers are listed below. Our advice is to submit your WBSO application well before the deadline. You will still have time to seek advice or help, and avoid system delays.

If you are self-employed and you remit payroll tax for your staff that carries out WBSO, then you are also subject to the conditions and obligations that apply to WBSO withholding agents.

WBSO withholding agents:

You have until the last day of the month to make a WBSO application. The application period starts on the 1st day of the following month and runs automatically through to 31 December. Bear in mind that the minimum application period is 3 months. To benefit between October and December, apply or submit your additional application by **30 September**. To start on 1 January or continue your project into the new year submit your application by **20 December at the latest**.

WBSO taxpayers

The application period starts on the date you submit the application and runs automatically through until 31 December. Bear in mind that the minimum application period is 3 months. To benefit between October and December, apply or submit your additional application **by 30 September**. To start on 1 January or continue your project into the new year submit your application by **1 January at the latest**.

2.4 Any questions?

You may submit a WBSO application yourself. If you have any questions, please contact us at +31 (0)88 042 42 42 or wbsso@rvo.nl. We are available on working days between 08:30 and 17:00.

You can have an intermediary submit your application. In that case, ensure that you enable chain authorisation for your intermediary. You remain fully responsible for your application and compliance with WBSO obligations.

3 Assessment and decision

Once we have received your complete application, we will review its content and come to a decision. This chapter provides the following information:

- The assessment ([§3.1](#))
- Processing periods ([§3.2](#))
- The decision ([§3.3](#))
- Objection and appeal ([§3.4](#))

3.1 The assessment

Once your application is complete, we will begin assessing its content. This means that WBSO advisers with (technical) expertise in your field will review your project and any costs/expenditures (if opted) against the relevant legislation. For example, an advisor will assess whether your work qualifies as WBSO and whether you (or your staff) are performing the WBSO activities yourselves. In doing so, advisors may consult public sources (such as business related LinkedIn profiles, your company website, or Google search results) to better understand the level of expertise within your business. If the project description or listed costs/expenditures do not provide sufficient detail for a proper assessment, we may contact you via the application portal or by phone with follow-up questions.

[Annex A](#) outlines the points a WBSO advisor considers during an assessment.

ATTENTION ▶ If you have carried out WBSO for a project but are making a WBSO application for the first time in a later phase of the project (the follow-up phase), then our assessment will only focus on the activities you intend to do in that follow-up phase. Previously conducted activities will not be taken into account.

3.2 Processing periods

The table below outlines the maximum statutory periods within which we must process your application.

If we have received your complete application, then you will receive confirmation in the application portal and we will process your application. If your application is incomplete, you will have **one** opportunity to provide the missing information. If you do not complete the application on time, we will not process it.

Table 1: Processing periods

Completeness of the application	Processing period*
WBSO withholding agents*	
Complete application - fixed sum chosen	Within three months after the start of the application period**
Complete application - actual costs/ expenditures chosen	Within three months + eight weeks commencing from the start of your application period**
Free-form application or an incomplete application	The standard processing period plus the time you take to complete the application
WBSO taxpayers*	
Complete application	Within three months after you submit your application**
Free-form application or an incomplete application	Within three months after you submit your application + the time you take to complete it.

* If we ask additional questions to assess your application, then the processing period will be suspended (extended) for as long as you need to answer the questions in full.

** Statutory processing periods also apply to new applicants. We aim to process complete first applications of start-ups (under the WBSO) within one month.

3.3 The decision

We will decide on your application based on all the information we have. We will record the outcome in the decision (*beschikking*). You will receive an email notification from us when our decision is available for you in the application portal. We may:

- **award your application (in part or in full):** you will receive a decision with a WBSO declaration. The decision specifies the approved project and the hours (plus any costs/expenditures) awarded. If we have approved your application in part, then the decision will explain the reason for this.
- **reject your application:** you will receive a decision without a WBSO declaration because we have rejected your application. The decision will explain the reason for this. We will also try to reach you by telephone to explain the rejection.
- **not process your application:** you will receive a decision without a WBSO declaration. If we have not considered your application, we will not have assessed its substance. The decision will explain the reason for this.

You may also choose to withdraw your WBSO application, as long as no decision has yet been made.

3.4 Objection and appeal

If you disagree with our decision, you may object by filing a notice of objection. In your objection, explain why you disagree and substantiate your position. We will assess your objection and send you a decision. If we find that you are right, or partly right, you will receive a WBSO declaration (or a supplementary one).

If you disagree with our decision on your objection, then you can lodge an appeal before the Trade and Industry Appeals Tribunal (*College van Beroep voor het bedrijfsleven*). You will find more information on this in the decision (*beschikking*).

4 Record keeping requirements

You are required to keep records while carrying out your WBSO project. These include project records, timesheets and records of costs/expenditures (if opted for actual costs/expenditures). This chapter provides the following information:

- WBSO record keeping ([§4.1](#))
- Project record keeping ([§4.2](#))
- Keeping timesheets ([§4.3](#))
- Records of costs/expenditures ([§4.4](#))

4.1 WBSO record keeping

If you make use of the WBSO, you are required to keep WBSO records. For each project, proper WBSO records must provide a clear and simple understanding of the nature, content, progress (project records) and extent (timesheets) of the WBSO undertaken. In this regard, it is irrelevant whether your project is successful or not. If you opted for actual costs/expenditures, then you must record them in an additional costs/expenditures record. You may keep your WBSO records in the way you customarily keep records. You may decide whether to keep records digitally or on paper. In either case, ensure that your record keeping is clear and orderly. This will provide you (and the Netherlands Enterprise Agency (RVO), in the event of an audit) with quick and easy insight into your WBSO project.

The WBSO lists three types of record keeping: project record keeping, timesheets and records of costs/expenditures (if applicable). These three separate sets of records need to align.

ATTENTION ▶ You must keep your WBSO records for 7 years.

Who has to comply to keep these records?

The obligation to keep records applies to both WBSO withholding agents and WBSO taxpayers. The obligation to record costs/expenditures applies solely to WBSO withholding agents who opted for actual costs/expenditures in their application.

When must you start keeping records?

WBSO taxpayers must keep records from the start date of the application. WBSO withholding agents must start keeping records from the first month of the application period.

If you are self-employed and have staff and if you applied for WBSO for yourself and for your staff, then the record keeping requirements for taxpayers apply to your own WBSO application and the record keeping requirements for withholding agents apply to the WBSO application for your staff.

What if you do not comply with your record keeping requirements?

If an audit reveals your administration is incomplete or does not meet the legal requirements, we may issue a revised WBSO declaration. This may involve a full or partial withdrawal of the granted WBSO payroll tax credit, or a withdrawal of the declaration for the self-employed individual. We may also impose a fine.

4.2 Project record keeping

In your project records, you keep track of the nature, content and progress of your WBSO. You can do this by keeping records (digital or on paper) of, for example, documents about meetings, reports, drawings, email correspondence, photos of prototypes, test results, measurement reports and calculations. If you are applying for WBSO for a software project, then the nature, content and progress of the WBSO will be apparent from, for example, version control systems (such as SVN and Github) and issue tracking systems (such as Jira).

Regarding development projects, your records will show what technical problems/bottlenecks you have encountered and what paths to a solution you have chosen. For technical scientific research, your records must provide an understanding of the design and results of your study.

What requirements do you have to meet?

- You must keep records of each project individually. Create a folder (digital or paper) for each project and store the documents accordingly.
- Each document should include a date and the name of its creator.
- When using a version control system dates and contributor names must be clearly recorded (and remain available after migrations).
- Your records should disclose the technical input of the staff carrying out WBSO in each project.
- You must retain all documents from all phases of your project. Documents that are no longer used in a follow-up process can also be important in an audit, as they provide an understanding of the work done.
- The activities performed must match the activities approved in your application.
- You must update your project records within 2 months after the end of each calendar quarter.

4.3 Timesheets

In the timesheet administration, you record which employee worked on which project and for how many hours each day.

What requirements do you have to meet?

- Your timesheets must record the number of hours spent by each person on each project each day.
- You may only declare WBSO hours worked by employees on the payroll of your company.
- You may only declare hours for work that qualifies as WBSO. The WBSO-activities must also fall within the approved WBSO project.
- Ensure your timesheets are in line with your leave and sick leave records.
- You must always update your timesheets within 10 working days.

You can download a sample timesheet (*Model urenstaat WBSO (Excel)*) from our [website](https://rvo.nl/subsidies-financiering/wbso/na-uw-aanvraag/so-administratie-bijhouden) (rvo.nl/subsidies-financiering/wbso/na-uw-aanvraag/so-administratie-bijhouden) available in Dutch). You do not need to send this timesheet to us. In the event of an audit, you must be able to show us your timesheets.

4.4 Records of costs/expenditures

If you obtained a WBSO declaration based on actual costs/expenditures, then you must keep records of your costs/expenditures. In these costs/expenditures records, you keep track of the costs and expenditures you have incurred and paid for each WBSO project. Examples of these records include paper and digital documents such as quotations, order confirmations, invoices and proofs of payment.

What requirements do you have to meet?

- For each project, only costs/expenditures that are applied for and approved are eligible.
- Your records must show that the **costs** that you declare solely (exclusively) serve and are directly attributable to your WBSO activities. If necessary, keep calculations of them in your records.
- Your records must show that the **expenditures** that you declare are dedicated to and are directly allocatable to your WBSO. If necessary, keep calculations of them in your records.
- Your records must be up to date when you submit your statement. Costs/expenditures must be paid at the time.

You can use the WBSO cost and expenditures entry model (*WBSO Invoermodel kosten en uitgaven (Excel)*) to record your costs/expenditures. You can find this input model on our [website](https://rvo.nl/subsidies-financiering/wbso/na-uw-aanvraag/so-administratie-bijhouden) (rvo.nl/subsidies-financiering/wbso/na-uw-aanvraag/so-administratie-bijhouden) available in Dutch.

[Annex A](#) contains information on record keeping of costs/expenditures incurred by another subsidiary within a corporate tax entity. And what you need to do in the event of a joint WBSO project within or outside a tax entity.

5 Settlement of benefits and corrections

If you have obtained a WBSO declaration, then you can settle your benefit in your tax return. The way this is done differs from one company to another. This chapter provides the following information:

- Settling benefits: WBSO withholding agents ([§5.1](#))
- Settling tax credit for WBSO taxpayers ([§5.2](#))

5.1 Settling benefits: WBSO withholding agents

You remit payroll tax (wage tax and national insurance contributions) for your staff. You do this in your payroll tax return (*aangifte loonheffingen*). If you received a WBSO declaration, then you will remit less payroll tax (the WBSO withholding tax credit). The exact amount of this deduction will be specified on your WBSO declaration.

This WBSO declaration is in your company's name.

What should you pay special attention to?

- In your payroll tax return, settle the WBSO tax credit on your payroll tax number. If you have a payroll tax number with different sub-numbers, such as Lo1 and Lo2, then you may split the settlement of the WBSO withholding tax credit between them.
- Only settle your WBSO tax credit against payroll tax and not against employee insurance contributions and healthcare insurance contributions.
- Never apply more tax deduction than the total amount of WBSO tax credit specified in the WBSO declaration. Also, never apply more tax deduction than the amount of payroll tax you are liable for. Your liability for payroll tax is never negative.

5.1.1 When do you settle the WBSO tax credit?

Your WBSO declaration specifies the calendar year to which your WBSO tax credit applies. You may only apply the WBSO tax credit in the tax return periods of that calendar year. The actual month of the calendar year in which you worked the hours and incurred the costs and expenditures is irrelevant in this regard. If the hours, costs and expenditures actually used and incurred differ from what was specified in the WBSO declaration, then report this when submitting your statement. You may then receive a revised WBSO declaration.

You start settling from the date of issue stated on your WBSO declaration.

If you have not yet received a WBSO declaration, then you cannot yet apply the WBSO deduction.

You apply the WBSO withholding tax credit when completing your payroll tax return. A tax return year is made up of several tax return periods. You file a tax return every month or once every four weeks. You select the tax return periods yourself. You also decide how much of the amount specified in the WBSO declaration you want to settle and the tax return period you want to apply it to. Therefore, you may settle the total amount in one tax return period or spread it over a number of periods.

If you have not settled the entire amount by the end of the calendar year, then you may still settle any amount remaining against all previous tax return periods of that calendar year. This requires submitting a correction return for the relevant earlier tax periods. Note that there must be sufficient payroll tax due in those earlier periods, as your tax liability can never be negative.

[Annex A](#) contains examples of how to calculate a correction on your payroll tax return.

5.1.2 The revised WBSO declaration and settlement

Did you receive a WBSO declaration? And does it turn out at the end of the calendar year that the number of approved WBSO hours (and any costs/expenditures) does not match what you actually spent on the WBSO project? Then you may receive a revised WBSO declaration. That depends on your situation:

- Your WBSO-activities did not go ahead: you will then receive a revised WBSO declaration for the entire amount awarded. Settle this corrected amount in your payroll tax return. The revised WBSO declaration explains how to do this.
- You spent fewer hours and incurred lower costs/expenditures than allocated: you will then receive a revised WBSO declaration. This revised WBSO declaration specifies one corrected amount for all WBSO declarations over the past calendar year. The amount consists of the WBSO withholding tax credit in the WBSO declaration minus (-) the WBSO withholding tax credit to which you are now entitled.

- You spent more hours and incurred higher costs/expenditures than you were awarded: in that case, you will not receive a revised WBSO declaration.

You may also receive a revised WBSO declaration following an audit. You must settle the revised WBSO declaration in that case too.

How you settle the correction depends on the amount of the WBSO withholding tax credit you previously settled in your payroll tax returns. There are three possibilities:

1. The revised tax credit equals the settled WBSO withholding tax credit

▶ In that case, you need not do anything.

If the WBSO withholding tax credit you have already settled in your payroll tax returns is exactly the same as the WBSO withholding tax credit you were awarded in the revised WBSO declaration, then you do not need to settle anything.

2. The previously applied WBSO withholding tax credit is higher

▶ You must repay the excess.

If the credit already applied is higher than the approved amount in the revised WBSO declaration, then you must repay the excess through your payroll tax return. The revised WBSO declaration explains how to do this.

[Annex A](#) contains examples of calculations in those situations.

3. The previously applied WBSO withholding tax credit is lower

▶ You may still apply the remaining credit.

If you have applied less withholding tax credit than you were entitled to based on the revised WBSO declaration, you may still apply the remaining credit. The revised WBSO declaration explains how to do this.

[Annex A](#) contains examples of calculations in those situations.

5.2 Settling benefits for WBSO taxpayers

If you are a WBSO taxpayer, you may submit one or more WBSO applications per year. Once a total of 500 or more WBSO hours is granted, we will include a WBSO declaration specifying your WBSO tax credit. This WBSO declaration specifies the calendar year to which the WBSO tax credit applies. You may only apply the WBSO tax credit in your income tax return in that calendar year.

ATTENTION ▶ You may only settle the WBSO tax credit if you have spent 500 or more WBSO hours on the approved project. The Dutch Tax Administration must also consider you an entrepreneur for income tax purposes and you must meet the 1,225-hour criterion.

The WBSO tax credit reduces your profit. It is possible that your profit is negative. In that case, your costs exceed your revenue. You will then have negative taxable income in box 1. You may settle your negative income against the box 1 income over the past three and the ensuing nine calendar years. You may not allocate the WBSO tax credit itself to another year.

If you have any questions about financial settlement under the WBSO, then contact the Tax Information Line (*Belastingtelefoon*) (Tel. 0800 0543) or the local Tax Office (*Belastingkantor*) to which your company belongs.

6 Statement of the realisation

After the end of the calendar year, submit your statement of the realisation. You report to us the actual number of hours worked and any costs/ expenditures incurred. This chapter provides the following information:

- What is a statement of the realisation? ([§6.1](#))
- Statement by WBSO withholding agents ([§6.2](#))
- Statement by WBSO taxpayers ([§6.3](#))
- How do you submit your statement of the realisation? ([§6.4](#))

6.1 What is a statement of the realisation?

After the end of the calendar year, you report to us how many hours (and any costs/expenditures) you actually spent on your WBSO project. We call this the 'statement of the realisation'.

A statement of the realisation is always submitted in the year after you undertook your WBSO project. Therefore, if you made a WBSO application in 2025, you submit your statement of the realisation in 2026.

6.2 Statement by WBSO withholding agents

Who is it for?

Every WBSO withholding agent is required to submit a statement. This applies in any situation, even if one or more WBSO projects did not go ahead.

If you are self-employed and you remit payroll tax for your staff that carries out WBSO, then you are subject to the conditions and obligations that apply to WBSO withholding agents.

What?

Declare the number of WBSO hours spent. If you opted for actual costs/ expenditures, then declare the WBSO costs and expenditures incurred. Do this in a single statement, even if you received several WBSO declarations. If you opted for the fixed sum (fixed amount per WBSO hour spent), then simply declare the number of WBSO hours spent.

When?

You must report the WBSO hours (and any costs/expenditures) to us within 3 months after the end of the calendar year. So submit your statement of the realisation no later than 31 March.

The situation is different if the following applies:

- If you received a WBSO declaration after the end of the calendar year to which that declaration relates, then you must submit your statement within three months after the date referred to in the declaration.
- If you are discontinuing your business, or if you have to discontinue due to bankruptcy, for example, then you must declare your WBSO hours (and any costs/expenditures) within 1 month after your discontinuation. Please notify us as soon as possible via wbsso@rvo.nl. We will ensure that you can immediately submit your WBSO hours (and any costs/expenditures) in the [application portal](https://mijn.rvo.nl/wbso) (mijn.rvo.nl/wbso).
- If you were a WBSO withholding agent when you made your application and this changed during the calendar year covered by the WBSO declaration, then you must declare your WBSO hours (and any costs/expenditures) within 1 month after your withholding obligation ended. Please notify us as soon as possible via wbsso@rvo.nl. We will ensure that you can immediately submit your WBSO hours (and any costs/expenditures) in the [application portal](https://mijn.rvo.nl/wbso) (mijn.rvo.nl/wbso).

If your statement is late, then you will receive a fine and a revised WBSO declaration if you spent fewer hours (and incurred lower costs/expenditures) than you were awarded.

If you do not submit a statement, then we will set the number of WBSO hours spent (and costs/expenditures incurred) at nil. You will also receive a revised WBSO declaration as well as a fine.

How?

After the end of the calendar year specified in the WBSO declaration, you will receive an email from us informing you that you must submit your statement. Submit your statement in the [application portal](https://mijn.rvo.nl/wbso) (mijn.rvo.nl/wbso). Review the step-by-step instructions in [Annex D](#) for guidance on how to submit your statement and what you should pay special attention to.

Confirmation

You will receive email confirmation that you have submitted your statement. If you stated fewer WBSO hours (and/or lower costs/expenditures) than those for which you received your WBSO declaration, then you will receive a revised WBSO declaration. Based on your statement this is a wholly or partly automated decision.

6.2.1 Shifting hours, costs and expenditures

You may submit several WBSO applications within one calendar year. Each application may include several WBSO projects. This means that you may receive several WBSO declarations in one calendar year. Each WBSO declaration lists the approved projects and allocated hours and any costs/expenditures amounts.

If you spent fewer WBSO hours or you incurred higher or lower costs/expenditures on a project in a calendar year than expected, then you may shift the number of hours and costs/expenditures awarded. This applies to projects referred to on the same WBSO declaration as well as projects covered by other WBSO declarations in the same calendar year. The latter means that you may use any WBSO hours that you did not spend within the same calendar year and any unincurred amounts of costs/expenditures covered by previous WBSO declarations for projects covered by later WBSO declarations. However, these must always be projects that have already been approved and hours and costs/expenditures that have already been awarded. Also, your shifts of hours and euros must be in hours and euros, respectively. You may not exchange hours with euros or vice versa.

6.3 Statement by WBSO taxpayers

Who?

Every WBSO taxpayer who has spent fewer than 500 hours on WBSO is required to submit a statement.

If you are self-employed and you remit payroll tax for your staff that carries out WBSO, then you are subject to the conditions and obligations that apply to WBSO withholding agents.

What?

If you spent fewer than 500 hours on WBSO, you report to us the actual number of hours spent. We will then withdraw your WBSO declaration. You may not apply the WBSO declaration we granted you previously to your income tax return. If you spent more than 500 hours on WBSO, then you do not need to submit a statement. You may apply the WBSO tax credit in your income tax return.

When?

You submit the number of hours spent on WBSO to us within 3 months after the end of the calendar year. So submit your statement no later than 31 March.

How?

After the end of the calendar year specified in the WBSO declaration, you will receive an email from us informing you that you must submit your statement if you spent fewer than 500 hours on WBSO. Submit your statement in the [application portal](https://mijn.rvo.nl/wbso) (mijn.rvo.nl/wbso). Review the step-by-step instructions in [Annex D](#) for guidance on how to submit your statement and what you should pay special attention to.

Confirmation

You will receive email confirmation that you have submitted your statement. If you have spent fewer than 500 hours on WBSO, then we will withdraw your WBSO declaration. Based on your statement this is wholly or partly an automated decision.

If you do not submit a statement, then we will assume that you have spent 500 hours or more on WBSO. You will then receive an email after March 31 confirming that you may apply the WBSO tax credit.

6.3.1 Shifting hours

You may submit several WBSO applications within one calendar year. Each application may include several WBSO projects. This means that you may receive several WBSO declarations in one calendar year. Each WBSO declaration lists the approved projects and the number of hours awarded.

If you spent more or fewer WBSO hours on a project in a calendar year than expected, then you may shift the hours awarded to a different project. This applies to projects referred to on the same WBSO declaration as well as projects covered by other WBSO declarations in the same calendar year. The latter means that you may use any WBSO hours that you did not spend within the same calendar year that were covered by previous WBSO declarations

for projects covered by later WBSO declarations. However, the projects and hours concerned always have to have already been approved and awarded, respectively.

6.4 How do you submit your statement of the realisation?

To submit your statement, you need various data and information. The statement contains a number of steps. [Annex D](#) provides step-by-step instructions in that regard. Each step tells you what you need, how to complete the step and what you should pay attention to.

7 Audit

We conduct audits at companies that have received a WBSO declaration. We do this either at your business location or remotely. This chapter provides the following information:

- Audit ([§7.1](#))
- Corrections and fines ([§7.2](#))
- Objection and appeal ([§7.3](#))

7.1 Audit

We carry out audits at companies that received WBSO declarations. This is a legal obligation based on the granting of the declaration. We check whether the data in your application corresponds with reality and whether you meet the legal requirements. We audit the WBSO activities you performed and the time you spent on WBSO based on your WBSO administrative records. If you opted for actual costs/expenditures, then we will audit your WBSO records to ascertain the costs/expenditures you incurred and paid for the WBSO for which you received a WBSO declaration.

The audit takes place at your company (business location) or remotely (desk audit). You will receive information from us in advance about the audit, the information we need and your deadline for submitting it.

The Dutch Tax Administration only checks your tax returns and the settlement of the amount in your (revised) WBSO declaration.

7.2 Corrections and fines

If the audit shows that you do not meet the conditions and/or administrative requirements, then you may receive a revised WBSO declaration. The amount of the correction is at most the WBSO withholding tax credit that we granted you in the original WBSO declaration(s). [Annex A](#) contains examples of situations in which you receive a revised WBSO declaration.

Apart from a revised WBSO declaration, we can also impose a fine. That depends on the requirements you did not meet. We mention the fine in the revised WBSO declaration. You must add the fine to the excess amount of WBSO withholding tax credit settled. You must include the total of this as a negative WBSO withholding tax credit in your tax return for the tax period in which the revised WBSO declaration falls, or in the following tax period. See the date of the revised WBSO declaration in this regard.

If you are self-employed and an audit reveals that you spent fewer than 500 WBSO hours, then we will withdraw your WBSO declaration.

7.3 Objection and appeal

If you disagree with the revised WBSO declaration and/or the fine, then you can object. You submit an objection to the Netherlands Enterprise Agency (RVO), substantiating your objection.

We will assess your notice of objection and make a decision. Do you disagree with this decision? Then you may lodge an appeal. If it concerns a revised WBSO declaration, file your appeal with the Trade and Industry Appeals Tribunal (*College van Beroep voor het bedrijfsleven*). If it concerns a fine, file your appeal with the District Court of Rotterdam and any further appeal with the Trade and Industry Appeals Tribunal (*College van Beroep voor het bedrijfsleven*).

You can find more information on how to file objections, appeals as well as on the applicable deadlines in your revised WBSO declaration.

ATTENTION ▶ If you object or appeal, you must settle your revised WBSO declaration pending the decision on the objection or appeal.

List of terms

Table 2: Abbreviations

Abbreviations	Definitions
AI	Artificial intelligence
API	Application programming interface
AWR	The State Taxes Act (<i>Algemene Wet Inzake Rijksbelastingen</i>)
Bsn	Citizen service number (<i>burgerservicenummer</i>)
BV	Private limited company (<i>besloten vennootschap</i>)
CV	Limited partnership (<i>commanditaire vennootschap</i>)
eH	eHerkenning (<i>Digital authorisation</i>)
EU	European Union
EZ	Ministry of Economic Affairs (<i>Ministerie van Economische Zaken</i>)
GDPR	General Data Protection Regulation
KvK	Chamber of Commerce (<i>Kamer van Koophandel</i>)
m ²	Square metres
NV	Public limited company (<i>naamloze vennootschap</i>)
RVO	Netherlands Enterprise Agency (<i>Rijksdienst voor Ondernemend Nederland</i>)
TWO	Technical scientific research (<i>Technisch wetenschappelijk onderzoek</i>)
VOF	General partnership (<i>vennootschap onder firma</i>)
WBSO	Research & Development Promotion Act (<i>Wet bevordering speur- en ontwikkelingswerk</i>). In this handbook we clarify the strict guidelines for the parts of R&D that qualify for WBSO, since not all R&D-activities are eligible for the WBSO.
WVA	Reduced Remittance Act on Wage Tax and National Insurance Contributions (<i>Wet vermindering afdracht loonbelasting en premie voor de volksverzekeringen</i>)

Table 3: Definitions

Term	Definitions
Asset (Bedrijfsmiddel)	An operating item (e.g. a machine) that you use in your company.
Chain authorisation (Ketenmachtiging)	If you grant a chain authorisation, you authorise another organisation (such as an intermediary) to log in on behalf of your company using eHerkenning as a digital authorisation.
Citizen service number (Burgerservicenummer)	A number that every Dutch citizen has and which is used when communicating with government bodies. The Netherlands Enterprise Agency (RVO) uses your WBSO employees' citizen service numbers to calculate the WBSO hourly wage. In addition, in the case of a self-employed person, his or her citizen service number is stated in the WBSO declaration.
Correction message (Correctiebericht)	The means by which you correct a tax return that has already been filed, or one in which you settle an unused WBSO withholding tax credit in (an)other tax return period(s). You submit a correction message to the Dutch Tax Administration.
Decision (Beschikking)	The document that sets out the Netherlands Enterprise Agency's decision on your application.
eHerkenning (Digital authorisation)	A login tool that allows you to log into digital systems securely.
Fixed amount (Forfaitaire berekening kosten/uitgaven)	A fixed amount for costs and expenditures.
Fixed hourly wage (Forfaitair uurloon)	A fixed amount for every hour of WBSO.
Outsourced research (Uitbesteed onderzoek)	Work that can be considered research and development for the WBSO withholding agent and which the WBSO withholding agent outsources to a third party. The costs of outsourced research do not qualify under the WBSO.
Payroll tax (Loonbelasting)	Wage tax and national insurance contributions.
Payroll tax number (Loonbelasting)	A nine-digit number followed by an 'L' and two numbers. An employer uses this number when filing payroll tax returns and paying payroll taxes. For sole proprietorships, the payroll tax number is the owner's citizen service number. For legal entities, such as private and public limited companies, this is the RSIN.
Public knowledge institution (Publieke kennisinstelling)	Institutions mentioned in Article 1(m) of the Remittance Act on Wage Tax and National Insurance Contributions
WBSO base (S&O-grondslag)	The WBSO base consists of WBSO wage (number of WBSO hours × WBSO hourly wage) plus costs and expenditures for WBSO (the fixed sum or actual costs/expenditures).
WBSO declaration (S&O-verklaring)	The document stating how many WBSO hours and any WBSO costs/expenditures the Netherlands Enterprise Agency awards you. It also states how much WBSO withholding tax credit (for WBSO withholding agents) or WBSO tax credit (WBSO taxpayers) you may apply.
Revised WBSO declaration (Correctie-S&O-verklaring)	A document that states the adjusted amount of the WBSO withholding tax credit.
WBSO withholding tax credit (S&O-afdrachtvermindering)	The reduction in payroll tax remittance for WBSO withholding agents.

Term	Definitions
WBSO hourly wage (<i>S&O-uurloon</i>)	This is the sum of the wages of all WBSO employees from two years earlier, divided by $(0.85 \times \text{the sum of the paid hours of all WBSO employees})$. The 0.85 factor compensates for leave.
WBSO hours (<i>S&O-uren</i>)	Number of hours spent carrying out WBSO.
WBSO tax credit (<i>S&O-aftrek</i>)	The deductible amount that a WBSO tax payer may include in their income tax return.
WBSO taxpayer (<i>S&O-belastingplichtige</i>)	You are a WBSO tax payer if, as a natural person, you run a business subject to Dutch income tax rules and spend at least 500 hours per calendar year on WBSO.
WBSO wage (<i>S&O-loon</i>)	The wage for performing WBSO. $\text{WBSO wage} = \text{number of WBSO hours} \times \text{WBSO hourly wage}$.
WBSO withholding agent (<i>S&O-inhoudingsplichtige</i>)	You are a WBSO withholding agent if you are required to withhold and remit payroll tax, and you also run a business (and are not a public knowledge institution) with a WBSO declaration.
Software	A non-physical, logical subsystem for an information system that determines the structure of the data and processing insofar as the subsystem is established in a formal programming language.
<i>Speur- en ontwikkelingswerk</i> (i.e. Research and Development, see explanation below)	Activities directly and exclusively aimed at developing technically new physical products, physical production processes or software (or components thereof), or at technical scientific research. The activities must be carried out in a Member State of the European Union by a WBSO withholding agent or WBSO taxpayer and must be systematically organised.
Statement of the realisation (<i>mededeling van de realisatie</i>)	Your report of the number of hours spent on WBSO and any costs/expenditures incurred if opted for. You submit this report after the end of the calendar year in question.
Tax entity (<i>fiscale eenheid</i>)	Multiple companies treated as one entity by the Dutch Tax Administration. A tax entity often consists of a parent company and one or more subsidiaries. For the WBSO, the tax entity applies to corporate income tax (Vennootschapsbelasting (Vpb)).

Annex A: General aspects of the WBSO

This annex contains in-depth information on the WBSO. It forms part of the WBSO Handbook 2025. For every topic, there is a reference to the corresponding basic information given in the WBSO handbook.

In this handbook we clarify the strict guidelines for the parts of R&D that qualify for WBSO, since not all R&D-activities are eligible for the WBSO.

Chapter 1 - §1.1

Laws and regulations

The WBSO is a government tax deduction scheme to encourage technological innovation. Under the WBSO, economic operators can reduce costs of innovation by obtaining a tax benefit. The rules on this tax benefit are set out in Reduced Remittance Act on Wage Tax and National Insurance Contributions (*Wet vermindering afdracht loonbelasting en premie voor de volksverzekeringen*, 'WVA') and the WBSO Remittance Reduction Regulations (*Regeling S&Oafdrachtvermindering*). Previously, these rules were set out in the Research and Development Promotion Act (*Wet Bevordering Speur en Ontwikkelingswerk*, 'WBSO'). In this guide, we use the established term 'WBSO', or also: 'scheme' or 'tax deduction scheme'.

Chapter 1 - §1.2

WBSO in the European Union (EU)

To make use of the WBSO, your WBSO activities must be performed in a member state of the EU.

- If you are a **withholding agent** and your staff carry out WBSO in other EU member states, then your employee's WBSO hours are covered by the WBSO if you are an employer based in the Netherlands and you remit payroll tax for those employees in the Netherlands.
- If you are a **taxpayer** and you carry out WBSO in another EU member state, then your WBSO is covered by the WBSO if your company is established in the Netherlands.

In both cases, the same record keeping requirements apply as for WBSO hours spent in the Netherlands. The WBSO administrative records must be available at the Dutch establishment of your company.

Chapter 1 - §1.2.1

Holding company and operating company

A holding company that employs personnel can also apply for the WBSO. If the holding company has an operating company under it and the staff of both the holding company and the operating company perform WBSO, then both the holding company and the operating company must submit their own WBSO application. Every company with employees on the payroll performing WBSO hours must submit an application independently.

ATTENTION ▶ In the application, describe your own WBSO. For joint projects, keep records in a way that shows the role and contribution of both companies.

Cooperation and hiring and supply between companies

If your company supplies staff to another company to carry out WBSO, then this is covered by the WBSO if your staff themselves systematically organise the WBSO in that other company. In that case, you must submit a WBSO application for your company. One exception to this is where staff are hired and supplied within a tax entity unit for company income tax purposes (such as in the case of a personnel company (*personeels-bv*) or where several entities within that tax entity work on the same project). In that case, all entities in the tax entity that have WBSO employees must submit a WBSO application and the employees' systematic organisation of the WBSO is assessed at the level of the tax entity.

A company's change of legal entity

If your company's legal entity changes (different payroll tax number and Chamber of Commerce number), it is then a new withholding agent. Ensure that you always submit your WBSO application for the correct withholding agent. And submit a new application if you establishing a new entity. In the year of your first WBSO application and the following calendar year, the fixed hourly wage of €29 applies to your company. This hourly rate also applies if you are a new withholding agent and you have taken over WBSO staff from a predecessor or from another company.

Withholding obligation ends

If you were a WBSO withholding agent when you made your application and this changed during the calendar year covered by the WBSO declaration, then you must declare your WBSO hours (and any costs/expenditures) and settle and round up the WBSO correctly within one month after your withholding obligation ends.

Chapter 1 - §1.3.1

Calculation of the WBSO base

The WBSO base consists of WBSO wage (number of WBSO hours × WBSO hourly wage) plus costs and expenditures for WBSO (the fixed sum or actual costs/expenditures). Two examples are given below.

▶ Example of a fixed amount

Situation:

- You apply for a total of 4,000 WBSO hours for 2025.
- The application is for the last six months of 2025.
- The hourly wage is €25.
- You opted for the fixed amount (fixed amount per WBSO hour) and you receive your WBSO declaration.
- The fixed amount per calendar year is: €10 per WBSO hour for the first 1,800 WBSO hours and €4 per WBSO hour for all additional WBSO hours.

Calculation:

- WBSO wage paid: €100,000 (4,000 hours × €25 per hour).
- Fixed amount granted: $(1,800 \times €10) + (4,000 - 1,800) \times €4 = 18,000 + 8,800 = €26,800$.
- Total base that we use to calculate the WBSO withholding tax credit: $€100,000 + €26,800 = €126,800$.
- WBSO withholding tax credit awarded: 36% of €126,800 = €45,648.

▶ Example of actual costs/expenditures

If you do not opt for the fixed amount method in the previous situation but instead you apply for, say, €20,000 in costs and €325,000 in expenditures, the calculation is as follows:

- Total base that we use to calculate the WBSO withholding tax credit: $€100,000 + €345,000 = €445,000$.
- WBSO withholding tax credit awarded: 36% of €380,000 and 16% of the remaining €65,000 = $€136,800 + €10,400 = €147,200$.

Calculation of the WBSO hourly wage

To calculate the WBSO hourly wage for an application made in 2025, we need the Citizen Service Numbers (bsns) of staff who carried out WBSO 2 years earlier. The WBSO hourly wage for 2025 is therefore based on 2023. The names of those staff must also appear in the 2023 WBSO records. Using the Citizen Service Numbers, we request the taxable wage and the paid hours (the hours for which you paid wages) of the staff at the UWV (Employee Insurance Agency). The UWV obtains this information from the Dutch Tax Administration. We use the information contained in UWV's policy records on the reference date. The reference date for the wage information for 2023 is 1 April 2024.

If we are unable to calculate the WBSO hourly wage in this way, then a fixed average WBSO hourly wage (fixed hourly wage) of €29 applies.

We then calculate the hourly WBSO wage. We explain this below. The factor 0.85 is intended to compensate for leave. We round the result up to the nearest whole euro. The calculated hourly rate applies for the entire calendar year 2025. This means that you only need to provide Citizen Service Numbers once.

$$\text{WBSO hourly wage} = \frac{\text{the wage total for all WBSO employees}}{(0.85 \times \text{sum of paid hours of all WBSO employees})}$$

Chapter 1 - §1.3.3

Qualifying as a start-up

Based on the information you provide in your WBSO application, we will check whether you qualify as a start-up for the purposes of the WBSO. You do so if in the last five calendar years:

- as a **withholding agent** you were not liable for withholding tax for at least one year (this need not be a continuous period)
- as a **taxpayer** you were an entrepreneur for a maximum of four calendar years (this need not be a continuous period).

You can be considered a start-up for a maximum of 3 calendar years. The test of whether you qualify as a start-up may include whether you are continuing activities from another company. That is the case if your company takes over activities from another company, or has done so in the past. It is not required that the company from which you take over activities ceases its operations. In certain cases, WBSO declarations obtained by that other company in the past

five calendar years count when determining whether you are a start-up. This depends on the ownership structure between the two companies. The table below provides more detail on this.

Table 4: Ownership structure

Ownership structure	Explanation
Affiliation	Company A continues activities of Company B and: - company B holds at least 1/3 of the shares of company A, OR - company A holds at least 1/3 of the shares of company B, OR - company or natural person C has an interest of at least 1/3 (direct or indirect) in company A and company B
Substantial interest	Company A continues activities of self-employed person B and: self-employed person B holds at least 5% of the shares of company A

If it later appears that you provided incorrect information, then your start-up benefit will lapse and you may receive a fine.

In the examples below, we further explain the concepts of affiliation (*verbondenheid*) and substantial interest (*aanmerkelijk belang*).

▶ **Example: Continuing another company's operations**

Direct and indirect affiliation

Company 2 obtained WBSO declarations in 2023 and 2024. Company 1 continues the operations of company 2. Company 1 never obtained an WBSO declaration before and has only employed staff since 2025. In 2025, company 1 submits its first application under the WBSO.

- **Situation 1** (direct affiliation): Company 1 and company 2 are affiliated. The two WBSO declarations from Company 2 are taken into account in determining the start-up status of Company 1. Company 1 is therefore still a start-up in 2025. In 2026, company 1 is no longer a start-up.
- **Situation 2** (indirect affiliation): Company 1 and company 2 are both affiliated with company 3. In that regard, company 3 may have a direct interest in company 1 and company 2, but it may also be an indirect interest through intermediate private limited companies. In this situation, company 1 and company 2 are indirectly affiliated. The two WBSO declarations from Company 2 are taken into account in determining the start-up status of Company 1. Company 1 is therefore still a start-up in 2025. In 2026, company 1 is no longer a start-up.

▶ **Example: Conversion of a sole proprietorship (eenmanszaak) into a private limited company**

Substantial interest (direct)

The owner of a sole proprietorship obtained WBSO declarations from 2020 to 2024. The sole proprietorship will be converted into a new private limited company in 2025. The owner of the dissolved sole proprietorship has a substantial interest in the new private limited company. The private limited company is not a start-up in 2025 because the sole proprietor already obtained WBSO declarations in the three preceding years.

Chapter 3 - §3.1

Substantive assessment

After we receive your complete application, a WBSO adviser with (technical) expertise in your field will **review** the content of your application. The WBSO adviser will assess, among other things, the points listed below.

Development project (product or production process)

- Are you developing physical, i.e. tangible products, production processes or parts thereof?
- Is there technical novelty involved?
- Can you identify the technical bottlenecks in the development and indicate what the possible solutions are? Are there sufficient technical risks?
- Will you be resolving the technical bottlenecks in your development work yourself? How will you demonstrate the intended technical working principle?
- Couldn't the intended solution be easily achieved with existing knowledge and known techniques? Is there no routine development or regular engineering involved?

Development project (software)

- Will you yourself be developing technically new software in a formal programming language?
- Have you described programming problems in software development?
- Will you yourself resolve these programming bottlenecks during the development?
- Have you developed software that integrates or collaborates with existing software, and will this be done in a technical new way? And was it mainly you who developed and applied that existing software?
- Is there no routine development or regular system construction (complete applications) involved?

Technical scientific research

- Is your research of a technical nature? Does it relate to areas such as physics, chemistry, biotechnology, production technology or information and communication technology?
- Are you looking for an explanation for a phenomenon and is the explanation impossible to find via generally available knowledge?
- Will your research go beyond identifying, describing, observing, cataloguing, coding, classification or translation?
- Does the project have a scientific research design?

Chapter 4 - 54.4

Record keeping in the case of a joint WBSO project within/outside a tax entity

The following applies to a joint WBSO project within or outside a corporate tax entity.

- If you are collaborating with several companies on a joint WBSO project within a tax entity, then one set of WBSO records is sufficient. However, these records must clearly show the WBSO (and any costs/ expenditures incurred and paid) for each company and each WBSO project.
- If you are collaborating with several companies on one joint WBSO project, then each company must keep its own records, showing its own WBSO and any costs/expenditures incurred and paid.

Chapter 5 - 55.1.1

Settlement with correction message (correctiebericht)

If you have not yet settled the WBSO withholding tax credit awarded by the end of the calendar year, then you may still settle any amount remaining against all previous tax return periods of that calendar year. You do this by filing a correction message correcting the payroll tax return you filed earlier. The example below shows how to do this in a practical situation.

► Example: settlement of WBSO withholding tax credit with a correction message

You file your tax return every month and you received a WBSO declaration in January. The WBSO withholding tax credit awarded is €10,350. You want to apply the maximum WBSO withholding tax credit in each tax return period, but not in the second tax return period. The payroll tax due is €900 per period.

- In the first period, you deduct the maximum amount of your €900 payroll tax from your remittance.
- In the second period, you do not apply the WBSO withholding tax credit.

- In the third and following periods, you deduct €900 per month. You may only apply a WBSO withholding tax credit of €900 per month.
- Because you may only apply a WBSO withholding tax credit of €900 per month, there is an outstanding, not yet settled €450 WBSO withholding tax credit after the end of the calendar year to which the WBSO declaration relates.
In the second return period, there is still availability from the €900 to apply the remainder of the WBSO withholding tax credit. You therefore file a correction message for the second return period.

WBSO declaration (€10,350)			
€900		€900	€900 per month
	€450		
Jan	Feb	March	Apr-Dec

Calculation example A					
Hourly wage = €20	WBSO hours granted	WBSO wage granted (€)	Fixed amount granted (€)	WBSO base (€)	WBSO withholding tax credit granted (36%) (€)
WBSO declaration 1	1,000	20,000	10,000	30,000	10,800
WBSO declaration 2	1,000	20,000	8,800	28,800	10,368
WBSO declaration 3	1,000	20,000	4,000	24,000	8,640

Total WBSO withholding tax credit granted

€29,808

Calculation example B					
Hourly wage = €20	Realised WBSO hours	WBSO wage granted based on realisation (€)	Fixed amount granted based on realisation (€)	WBSO based on realisation (€)	WBSO withholding tax credit granted (€)
WBSO declaration 1	850	17,000	8,500	25,500	9,180
WBSO declaration 2	950	19,000	9,500	28,500	10,260
WBSO declaration 3	500	10,000	2,000	12,000	4,320

Total WBSO withholding tax credit granted

€23,760

The corrected amount = €29,808 - €23,760 = €6,048

Chapter 5 - §5.1.2

Settling a revised WBSO declaration

If you obtained a WBSO declaration and it turns out after the end of the calendar year that the number of WBSO hours (and any costs/expenditures) awarded do not match what you actually spent in hours (and any costs/expenditures) on the WBSO project, then you may receive a revised WBSO declaration.

You applied too much WBSO withholding tax credit

If the WBSO withholding tax credit you have already settled in your payroll tax returns is higher than the WBSO withholding tax credit awarded in the revised WBSO declaration, then you have to pay back the surplus WBSO withholding tax credit applied via your payroll tax return. The examples below describe how to do this based on two practical situations.

▶ Example: excess WBSO withholding tax credit applied (fixed amount option)

Situation:

- You apply for a total of 4,000 WBSO hours for 2025.
- The hourly wage is €25.
- You opted for the fixed amount.
- You obtain your WBSO declaration in March 2025.

Calculation of WBSO withholding tax credit:

- The WBSO wage paid is: €100,000 (4,000 hours × €25).
- The fixed amount granted is: $(1,800 \times €10) + (4,000 - 1,800) \times €4 = 18,000 + 8,800 = €26,800$.
- The total base that we use to calculate the WBSO withholding tax credit is: €100,000 + €26,800 = €126,800.
- The WBSO withholding tax credit awarded is 36% of €126,800 = €45,648.

Settlement:

In the months March to December, you settle the full WBSO withholding tax credit awarded of €45,648. At the end of the calendar year, it turns out that you spent a total of 3,200 WBSO hours. You must submit your statement by 31 March 2026. You will receive a revised WBSO declaration from us.

Calculation of corrected amount:

- The WBSO wage used is: $3,200 \times €25 = €80,000$

- The fixed amount is: $(1,800 \times €10) + (3,200 - 1,800) \times €4 = €18,000 + €5,600 = €23,600$.
- The base realised which we use to calculate the WBSO withholding tax credit used is: €80,000 + €23,600 = €103,600.
- The WBSO withholding tax credit realised is 36% of €103,600 = €37,296
- The corrected amount is: €45,648 - €37,296 = €8,352.

In the payroll tax return for April or May 2026, you declare this corrected amount as a negative WBSO withholding tax credit. If you also obtain a WBSO declaration for 2026 and are allowed to apply part of the WBSO withholding tax credit awarded in April or May 2026, you must deduct the corrected amount from this amount and include the remainder as a negative or non-negative WBSO withholding tax credit in your tax return. You include this amount as a negative WBSO withholding tax credit in the payroll tax return for the tax period in which the revised WBSO declaration falls (see the date on the declaration) or in the following tax period.

▶ Example: excess WBSO withholding tax credit applied (actual costs/expenditures option)

Situation:

- You apply for a total of 40,000 WBSO hours for 2025 as a whole.
- The hourly wage is €25.
- You apply for a total of €500,000 in costs and expenditures.
- You obtain your WBSO declaration in March 2025.

Calculation of WBSO base:

- The WBSO wage paid is: €1,000,000 (40,000 hours × €25).
- The total base that we use to calculate the WBSO withholding tax credit is the sum of the WBSO wage costs and other costs and expenditures and is: €1,000,000 + €500,000 = €1,500,000.
- The WBSO withholding tax credit awarded is: 36% of €380,000 + 16% of $(€1,500,000 - €380,000) = €136,800 + €179,200 = €316,000$.

Settlement:

Settle the total allocated WBSO withholding tax credit in the months of March to December. Choose the amount of the deduction for each period up to the total payroll tax amount for that period. At the end of the calendar year, it turns out that you have used a total of 35,000 WBSO hours. You have also incurred a total of €425,000 in costs and

expenditures. You must submit your statement by 31 March 2026. You will receive a revised WBSO declaration from us.

Calculation of the corrected amount:

- The WBSO wage used is: $35,000 \times €25 = €875,000$
- The base realised which we use to calculate the WBSO withholding tax credit is: $€875,000 + €425,000 =$
- $€1,300,000$.
- The WBSO withholding tax credit realised is: $36\% \text{ of } €380,000 + 16\% \text{ of } (€1,300,000 - €380,000) = €136,800 + €147,200 = €284,000$.
- The corrected amount is: $€316,000 - €284,000 = €32,000$.

In the payroll tax return for April or May 2026, you declare this corrected amount as a negative WBSO withholding tax credit. If you also obtain a WBSO declaration for 2026 and are allowed to apply part of the WBSO withholding tax credit awarded in April or May 2026, you must deduct the corrected amount from this amount and include the remainder as a negative or non-negative WBSO withholding tax credit in your tax return.

You applied only part of the WBSO withholding tax credit

If the WBSO withholding tax credit you have already settled in payroll tax returns is lower than the WBSO withholding tax credit awarded in the revised WBSO declaration, then you will have settled less WBSO withholding tax credit than what you are entitled to under the revised WBSO declaration. You may then apply a higher WBSO withholding tax credit. The example below describes how to do this on the basis of a practical situation.

Example: you applied only part of the WBSO withholding tax credit

Situation:

- You obtain your WBSO declaration for July to December 2025 in August 2025.
- The WBSO withholding tax credit awarded is: €50,720.
- You remit €11,000 in payroll tax each month and choose to apply a WBSO withholding tax credit of €4,000 on a monthly basis from August to December 2025.
- By 31 March 2026, you submit the statement of the realisation for a total of 3,200 realised WBSO hours.
- You will receive a revised WBSO declaration from us in April 2026.
- The corrected amount is €9,280.

- You already settled $5 \times €4,000 = €20,000$ in the months of the period covered by the WBSO declaration.
- You are therefore still entitled to the sum of $€41,440 - €20,000 = €21,440$ of unapplied WBSO withholding tax credit.

After the end of the calendar year, you can file a correction message in this regard. For example, you can settle this in your April 2026 tax return with correction messages for the months of January and February 2025, each for €10,720. You could also file a correction message for June 2025 for the sum of €11,000 and for July for the sum of €10,440. In that case, you do not have to wait until you receive the revised WBSO declaration before filing this settlement. In the December 2025 tax return, you can in principle also settle the remaining amount, for example by applying €11,000 instead of €4,000 that month and also filing a correction message for, say, January, February and March 2025 for total of €14,440 (e.g. €440, €7,000 and €7,000, respectively).

Chapter 7 - 57.2

Revised WBSO declaration after audit

If the audit shows that you do not meet the conditions and/or record keeping requirements, then you may receive a revised WBSO declaration and possibly a fine. This will be the case in the following situations, for example:

- You registered WBSO hours for projects that the Netherlands Enterprise Agency did not award.
- You recorded costs and/or expenditures that the Netherlands Enterprise Agency did not award for the project.
- You recorded WBSO hours and/or costs and/or expenditures that are excluded from WBSO.
- You recorded costs and/or expenditures that are not dedicated and attributable (solely) to WBSO.
- You recorded WBSO hours of employees who are not on your payroll.
- You did not comply with your record keeping obligations, or you did not do so adequately or on time.
- You provided information that was incorrect or incomplete and if we had known the correct information, we would have made a different decision.
- You submitted an incorrect statement of the number of WBSO hours you used.
- You submitted an incorrect statement of the costs/expenditures incurred.
- You provided incorrect Citizen Service Numbers (bsn's) for determining the WBSO hourly wage.

Annex B: WBSO projects

This annex contains in-depth information on research and development projects covered by the WBSO. It also contains examples of practical situations showing what qualifies and what does not qualify as WBSO. It forms part of the WBSO Handbook 2025. For every topic, there is a reference to the corresponding basic information given in the WBSO handbook.

Chapter 1 - §1.4.1

Development project

The WBSO supports developments that are technically new to you.

This category covers the development of technically new physical products, physical production processes or software (or components of any of these).

The practical examples below clarify the concept of a development project. The examples also show what qualifies and what does not qualify as WBSO in specific situations.

▶ Example: New treatment plant

WBSO, WBSO in part, not WBSO - Development of a technically new product

- **What does qualify as WBSO:** A water company develops a treatment plant with a new technical operating principle. This is WBSO if the treatment plant is technically new compared to treatment plants that have a conventional design. What does it add to the applicant's own technical knowledge? What technical bottlenecks cannot be resolved with current knowledge and skills?
- **WBSO in part:** If it is only a technically new part of the treatment plant that the company is developing, then only the development of that component qualifies as WBSO. The WBSO ends with the demonstration of the working principle of that component. The design and construction of the entire treatment plant and the application of the technically new element in it do not qualify as WBSO.
- **Not WBSO:** If the company is designing the treatment plant based on existing and proven techniques (or 'engineering'), then it is not developing a technically new product, process or component thereof, and is therefore not considered WBSO.

The practical examples below clarify the concept of 'technically new software'. The examples also show what qualifies and what does not qualify as WBSO in specific situations.

▶ Example: Voice-activated machine

Possibly WBSO - Development of technically new software

A company develops apps for mobile phones. It wants to build an app that works as a voice search engine. This involves *Augmented Reality* in the sense that the user can enter a search query that prompts a search for textual information about the environment. The searched content can range from history about an area or object to nearby restaurants. The company is undertaking in-house development of both the smartphone voice processing software and reduction of the phone's energy consumption.

▶ Example: Applying machine learning

Not WBSO - No development of technically new software

A company is developing an app for doctors. The information system is intended to make suggestions for medication and treatment. The company collects, assesses and interprets a range of data using machine learning and natural language processing. This data forms the input for the app. Using techniques such as *TensorFlow*, the company creates and trains a model that they then apply to the app, but it does not undertake any in-house software development.

▶ Example: New database and network environment

Not WBSO - No development of technically new software

An IT supplier designs and builds a new information system. A new database environment and a new network environment are new to it. The supplier applies already available technology for this. Therefore, it is not a WBSO project. The search for the best possible design and most appropriate components is not WBSO either, as it is application-oriented and not technology-oriented. The fact that a development environment is completely new to the IT supplier and that it first has to learn new methods and techniques (first use) does not make a project a WBSO project. The learning phase is regarded as training and does not qualify as WBSO.

▶ Example: Bots and AI technology

Possibly WBSO - Development of technically new software

A company is developing bots and AI techniques for handling online customer contacts. It is also developing technology for Dutch language processing as well as for managing decision trees and measuring intentions. The back-end development (the invisible part for the user) is done in Python. For statistical processing, the company is developing software in the R programming language.

▶ Example: Machine synchronisation

Possibly WBSO - Development of technically new software

A company buys two machines for a production process. The challenge is to synchronise, monitor and adjust the machines in a high degree of real time. The machine manufacturer does not provide any solution for this. The company is developing software in the C programming language to enable real-time communication.

▶ Example: Machine coupling

Not WBSO - No development of technically new software

A company buys a number of machines to set up a new production process. It creates a dashboard using C# programming language and uses available APIs for the exchange of data between the machines and the administrative systems. This does not qualify as software development.

Prototype with/without user value

Hours, costs and expenditures you spend and incur for building a prototype with potential or actual user value are not covered by the WBSO.

The practical examples below clarify the 'prototype with and without user value' concept. The examples also show what qualifies and what does not qualify as WBSO in specific situations.

▶ Example: Sorting machine

WBSO - Development - Prototype without user value

A medicine manufacturer is developing a technically new sorting machine. It is building a prototype made of construction steel to test the operating mechanism. The following situations, among others, involve a prototype without user value and the construction hours qualify as WBSO hours:

- After demonstrating the operating mechanism, the manufacturer destroys the prototype.
- The manufacturer does not deploy the prototype as an operating asset, as there is a chance that the medicines could become contaminated with rust due to the use of construction steel.

Not WBSO - Development - Prototype with user value

If the manufacturer then builds a final version made of high-grade stainless steel, then the prototype's construction hours do not qualify as WBSO hours. The working principle was already demonstrated with the first prototype and the final version has user value.

▶ Example: Plant breeder

WBSO - Development - Prototype without user value

A plant breeder develops technically new plants that he always tests against certain conditions. The plants are therefore prototypes. The following situations, among others, involve a prototype without user value and the construction hours qualify as WBSO hours:

- The plant breeder destroys the results in the interim.
- He develops technically new crops and donates the edible product to charity during the development process. The charity in turn donates the products to people living in poverty.

Not WBSO - Development - Prototype with user value

If the plant breeder sells some of the plants during the development process, then the prototypes have user value. The hours spent building these prototypes do not qualify as WBSO hours. Nor are the costs/expenditures incurred during these building hours covered by the WBSO. Such costs/expenditures would have been incurred for nutrients, storage, analyses, laboratory equipment, breeding and propagation facilities, fertilisation and energy.

Chapter 1 - §1.4.2

Technical-scientific research

Under certain conditions, research projects that produce technically new knowledge may qualify as technical-scientific research.

The practical examples below clarify the concept of 'technical-scientific research'. The examples also show what qualifies and what does not qualify as WBSO under the WBSO in specific situations.

▶ Example: Use of deep learning

WBSO - technical-scientific research (explanatory in nature)

A company is studying the operating mechanism of a protein as the catalyst for a specific chemical conversion because this can sometimes be a slow process. In order to determine the protein's 3D structure and its catalytic action, the company uses both traditional applications and deep learning. It compares the results of both procedures with the intention of using them to explain the slow catalytic action. This qualifies as technical-scientific research.

▶ Example: Chemical installation

WBSO - technical-scientific research (explanatory in nature)

An entrepreneur is looking for an explanation for unexpectedly rapid corrosion at chemical installation. He suspects that the cause is microbial. There is no public information available in this regard. The entrepreneur therefore tests his presumption by performing chemical, metallurgical and microbiological tests. He investigates the types of corrosion processes occurring at the installation and how they can be influenced. After analysing the measurements, he validates his hypothesis. This qualifies as technical-scientific research.

▶ Example: Tomato sauce manufacturer

WBSO - technical-scientific research (explanatory in nature)

A company wants to extend the shelf life of its tomato sauce by combining alternative preservatives with heat treatment. This should not affect the flavour of the product. The company investigates the cellular mechanisms that are activated when micro-organisms are exposed to heat and alternative preservatives. The company thus seeks to explain the difference in heat tolerances and tolerances of

various types of microorganisms to alternative preservatives in tomato sauce. This project qualifies as technical-scientific research.

Not WBSO - Not technical-scientific research (not explanatory in nature)

If the company had conducted several tests to identify the effects and had then determined the best treatment, then that would not qualify as WBSO. The fact is that in that case, the company would have looked at connections, relationships and correlations without actually investigating the underlying mechanisms of action in the tomato sauce to explain the difference in shelf life. The project would then not qualify as technical-scientific research.

▶ Example: Injection moulding company

Not WBSO - Not technical-scientific research (not explanatory in nature)

An injection moulding company observes product defects when using regenerate instead of virgin granulate. The company has a general idea of what the cause could be. To get a better idea of the conditions in which the problems occur, it uses a *design of experiments*. The company identifies the problem but does not seek an explanation for the product deviations when using regenerate granulate. This does not qualify as technical-scientific research.

▶ Example: Data science model for a cleaning method

Not WBSO - Not technical-scientific research (not explanatory in nature)

A food manufacturer plans to conduct research on the quality of a cleaning method for its production installation. It wants to be able to determine when cleaning is most efficient in order to save chemicals, energy and time. The study is based on measurements and historical data. Data scientists incorporate this data into a model. The manufacturer uses this model to make predictions about cleaning quality and the optimal use of cleaning agents. This situation does not qualify as technical-scientific research.

Annex C: Costs and expenditures

This annex contains in-depth information on costs and expenditures and includes practical examples. It forms part of the WBSO Handbook 2025. For every topic, there is a reference to the corresponding basic information on costs and expenditures set out in the handbook.

Chapter 1 - §1.5.2.1

Costs that are eligible

Only costs directly attributable and exclusively serve WBSO activities qualify under the WBSO. Examples of qualifying costs (depending on the WBSO) include:

- the purchase of consumables, materials and components for conducting trials or making trial batches;
- the purchase of materials and components for a company's own building of a prototype without potential productive or commercial significance as part of an in-house development project;
- the costs of having prototypes without potential productive or commercial significance built as part of an in-house development project;
- the purchase of licences for specific software tools or IT tools needed for the company's in-house development of technically new software;
- the costs of renting equipment or buildings (or parts of them) that exclusively serve the company's own WBSO activities.

Calculating costs

If it is not immediately clear what part of the total cost you spend on your own WBSO, you should calculate this portion based on objective data.

The examples below provide a number of practical situations showing what calculations will and will not be approved.

► Example: Steel usage in prototype

Calculation approved

A machine builder creates a prototype with no user value as part of its WBSO. He purchases a supply of steel for this, some of which he incorporates into the prototype. The machine builder uses the invoice to calculate the fixed unit price per kilo of steel. By measuring the weight, he can ascertain how many kilos of steel are incorporated into the prototype by multiplying the fixed unit price of steel (€/kg) by the

steel weight of the prototype, the machine builder knows the costs that qualify under the WBSO.

Calculation not approved

A machine builder has a warehouse in which it carries out WBSO and other activities. The materials required (such as steel) come from a stock warehouse, which holds the general stock. The machine builder calculates what is to be used for WBSO based on the number of WBSO hours as opposed to the total number of hours worked in the warehouse. This is not an objective calculation. The costs incurred for the materials used may not be determined in this manner and therefore they do not qualify.

► Example: Consumption of gas-water-electricity

Calculation approved

A plant breeder breeds vegetables. He deploys one greenhouse exclusively for WBSO. The greenhouse contains meters that register how much gas, water and electricity is consumed in this particular greenhouse. The costs that qualify under the WBSO can be objectively determined using the actual consumption in this greenhouse and the unit prices of gas (€/m³), water (€/m³) and electricity (€/kWh).

► Example: Rental costs of an office building

Calculation not approved

A company's WBSO employees carry out development activities in a leased office building. Non-WBSO employees also work in this building. Approximately half of the total number of hours worked by all employees is spent on WBSO. In this situation, declaring 50% of the rental costs of the entire office building is not allowed, as this office building does not exclusively serve WBSO activities.

Costs versus revenue

If you incur costs for your own WBSO activities, you may also generate revenue. A common example of this would be a prototype with user value (i.e. with commercial or productive significance). In those cases, the building hours and costs do not qualify under the WBSO.

The following is a practical example of this situation.

▶ Example: Costs of raw materials for trial productions

The costs qualify (no user value)

A packaging manufacturer develops new packaging material (the product). To demonstrate the working principle of the product, it conducts trial productions on the production line. The output of this trial production is waste for the manufacturer. A recycling company buys this waste for a small amount. The costs of the raw materials and the hours spent manufacturing the trial products qualify under the WBSO. Although the trial products are needed to demonstrate the working principle of the product being developed, they do not have any user value. The manufacturer does not have to deduct the revenue from the costs it declares under the WBSO.

In exceptional cases, a prototype may be considered to have no user value, while still generating minor revenues. Then you do not need to deduct these revenues from the costs. However, you must be able to prove that the prototype has not been given a productive or commercial end purpose (user value).

The following is a practical example of this situation.

▶ Example: Costs of raw materials for trial productions

The costs do not qualify (user value)

A packaging manufacturer develops new packaging material (a new product). To demonstrate the working principle of the product, he conducts trial productions on the production line. The manufacturer sends these trial products to customers who have placed an order. Customers pay less if the quality of the material turns out to be lower than intended. The raw material costs and building hours for this trial production do not qualify under the WBSO. Although that production is needed to demonstrate the working principle of the product under development, the product has user value because it is sold. The packaging material is given a designated use for which the product was also intended.

If the costs for your WBSO activities are not directly related to the building of a prototype but do generate significant revenue, then this revenue must be deducted from the costs.

The following is a practical example of this situation.

▶ Example: Developer of animal feed

The costs qualify

A company that develops animal feed purchases pigs to test an animal feed that is to be newly developed. Following the project, the pigs represent a significant potential revenue and are sold. The animals are not the prototype within the project. The WBSO is focused on the development of the feed. The animals are necessary for testing. In this way, the operating principle of the feed is demonstrated. The costs of purchasing the pigs are therefore directly attributable to the WBSO. Since the company also generates revenue from the sale of the animals, the animals do not exclusively serve the WBSO activities. By offsetting these revenues against the costs, it is possible to determine the portion of the costs that exclusively serve the WBSO activities. The costs that qualify are the purchase cost of the animals and any other costs and expenditures incurred for them minus the proceeds from the eventual sale of those animals after the feed has been tested.

Chapter 1 - §1.5.2.2

Expenditures that qualify

Only expenditures directly attributable and serve the WBSO activities qualify under the WBSO. Examples of expenditures that qualify (depending on the WBSO) include:

- the (parts of) new buildings, insofar as they are directly attributable and serve your own WBSO activities;
- the purchase of new measuring equipment in order to conduct tests;
- the purchase of new equipment or instruments specifically intended for the manufacture of models, trial batches or prototypes without any potential productive or commercial significance;
- the purchase of ICT tools specifically intended for your own WBSO activities.

The following practical example describes a practical situation in which expenditures do not qualify under the WBSO.

Example: New production process

Expenditures that are not eligible

A company is developing a technically new production process. It purchases operating assets in order to realise this process on a 1:1 scale and to demonstrate the operating principle. After completion of the WBSO project, the company deploys the process for production. The expenditures related to the realisation of the production process are not eligible for the WBSO. This involves the building of a pilot plant on a production scale or the realisation of a prototype with a productive end purpose. A calculation based on the use for WBSO purposes versus deployment for production does not apply here because the operating asset is not directly attributable and does not serve the WBSO activities.

Expenditures equal to or greater than €1 million

For expenditures equal to or greater than €1 million, you must determine each year which portion of the purchase value of the asset is directly attributable and serviceable to the WBSO. This must be done for a maximum of five calendar years. Each year, a maximum of 20% of the purchase amount is eligible.

We show you how to do this in the calculation example below.

Example

You purchase a new machine for €3 million and in the year you put this asset into use you use 50% of it for WBSO and 50% for regular production. The portion that is allocatable and dedicated to WBSO is 50% of €3 million = €1.5 million. You must spread out this expenditure over a maximum of five calendar years. Therefore, 50% of 20% of €3 million = €300,000 qualifies. If the portion of an expenditure that is allocatable and dedicated to your WBSO is less than €1 million, you may only declare this amount once in your WBSO application. Example: you purchase a new machine for €1.2 million. You use 60% of it for WBSO and for 40% for production in the year you put it into use. The portion allocatable and dedicated to WBSO is then 60% of €1.2 million = €720,000. As this portion of the expenditure is less than €1 million, you may apply for it only once in your WBSO application.

Attribution of expenditures

For expenditures, you must take into account the expected serviceability of an asset to your WBSO in your WBSO application. The portion of the expenditure to be attributed must be objectively determinable and serve the WBSO-activities.

The examples below provide a number of practical situations showing what calculations will and will not be approved.

Example: Mixer for yoghurt production

Allocating part of expenditure that qualifies

A dairy factory is developing a technically new yoghurt and purchases a mixer with special mixing techniques for this purpose. The factory also uses the mixer for regular dairy production. A portion of the mixer is eligible for WBSO, because the asset partially serves the WBSO activities. The eligible portion is determined based on the operating hours of the mixer for WBSO activities versus the total number of hours the mixer is in use, measured from the date of commissioning until the end of the year. In the WBSO administration, this calculation must be substantiated with actual records.

Example: R&D building

Calculation of expenditure that qualifies

A company constructs a new research building, with a total value of €800,000 (after deducting parts that are not eligible). The building is not used exclusively for WBSO. The degree of serviceability of the building to research can be determined by multiplying the portion of the building (m²) with an research function by the degree of use of these areas for WBSO, in the period from commissioning of the building to the end of the year. In this case, based on a floor plan, 63% of the surface area consists of spaces where research is performed. The remaining spaces are general areas such as sanitary facilities, reception, hallway and office space. Suppose the building is commissioned on 1 March and from that date until the end of the year, 58% of all work carried out in the areas with an research function actually concerns WBSO. Then the expenditure eligible for the WBSO is: $0.63 * 0.58 * €800,000 = €292,320$.

Chapter 1 - §1.6

Excluded work, costs and expenditures

Not all work you do as part of a WBSO project qualifies as WBSO. This means that, for certain work, you will not obtain any benefit under the WBSO. The WBSO also excludes some costs and expenditures.

What does and does not qualify as WBSO is set out in the Reduced Remittance Act on Wage Tax and National Insurance Contributions (*Wet vermindering afdracht loonbelasting en premie voor de volksverzekeringen*, 'WVA') and WBSO Remittance Reduction Regulations (*Regeling S&O-afdrachtvermindering*). The WVA defines WBSO and what is understood by costs/expenditures. The WVA also includes some specific costs/expenditures that do not qualify under the WBSO. The WBSO Remittance Reduction Regulations (*Regeling S&O-afdrachtvermindering*) explicitly excludes some work.

Excluded work

The following activities are not WBSO activities. You cannot use the WBSO for these activities.

- market research
- organisational and administrative work
- work carried out outside a member state of the European Union. (The United Kingdom is not part of the European Union)
- the construction or installation of equipment intended for use in practice
- work relating to the implementation and adjustment of technology, products, processes or software, or parts thereof that have been or are to be purchased, without prejudice to the provisions of ... [point 5 of this page];
- research into the presence of mineral resources
- the performance of policy studies and strategic studies
- the organisation and attendance of courses, training programmes and symposia
- the analysis and assessment of existing production processes when there is no direct link to the company's own WBSO
- research that compares products when there is no direct link to the company's own WBSO
- work solely on changes to the design or dimensions of products and software
- quality control other than the control of the WBSO that is carried out, and quality assurance
- work on structural and installation designs based on existing techniques
- preparations for and the performance of production work
- the construction of a pilot plant on production scale or a prototype having evident production or commercial significance

- work carried out by the WBSO tax withholding agent or WBSO taxpayer in connection with the WBSO carried out by a third party that cannot as such be deemed to constitute WBSO
- work on modifications of or changes to existing products or processes that are not of technological significance
- work on the formulation and modification of recipes and the composition of a product that does not result in a technically new operating principle of the relevant product
- the formulation and testing on non-technical specifications
- the formulation or determination of functional requirements and preconditions
- the formulation and implementation of tests that are not directly and exclusively directed towards demonstrating an operating principle by the WBSO tax withholding agent or taxpayer
- any of the following software-related activities:
 1. software maintenance
 2. the description of a software architecture
 3. designing or building a new system
 4. adapting software for use on another hardware or software platform.
By 'platform' is meant the overall hardware and operating system environment on which information systems are developed (the development platform) or taken into production (target platform).
 5. The development of software that enables the WBSO tax withholding agent or WBSO taxpayer to integrate existing software components or allow them to work together in a technically new manner, unless the existing software was developed and is employed principally within the WBSO tax withholding agent's company, within the tax entity of which the WBSO tax withholding agent is a part, or within the enterprise of the WBSO taxpayer.

Hours spent on the following are not WBSO hours:

- Visiting trade fairs and conferences
- Training programmes, courses and symposia
- WBSO record keeping and other administrative and organisational work
- Supervising interns or graduating students
- Building and technical installation designs
- Making a product production-ready
- Projects not applied for and/or not approved
- Work not directly and exclusively related to a WBSO project
- Work done outside the member states of the European Union

Hours worked by the following persons are not WBSO hours:

- Workers not on the payroll (e.g. graduating students and interns)
- Workers who have no technical involvement in a project (e.g. a secretary, stylists or marketing manager)

Costs and expenditures on activities that are not WBSO

Examples of activities and the associated costs/expenditures that do not qualify under the WBSO:

- Building a prototype that is likely to have productive or commercial significance, and any costs incurred in that regard (e.g. for materials used to build the prototype)
- Market research and any related costs
- Making applications for and maintaining patents and any associated costs
- Start-up and preparation of production and any associated costs. Production losses do not qualify either.

Indirect costs and expenditures

Only costs and expenditures directly attributable to WBSO qualify under the WBSO.

Examples of indirect costs and expenditures that the WBSO excludes are:

- Newspaper and magazine subscriptions
- Courses and training programmes
- Trade fair and conference visits
- The R&D director's lease car
- Licences for software and computers used for general business purposes.

Excluded costs

The following costs do not qualify under the WBSO:

- Other wage costs (your own WBSO payroll costs already qualify on the basis of the WBSO hours you spend)
- Costs of outsourced research, e.g. a payment to a university for a public-private partnership
- Costs for hiring labour (temporary employees, for example);
- Depreciation and amortisation costs
- Financing costs
- Costs for purchasing or improving land
- Costs that constitute compensation for making a company asset available for which the applicant or another entity has previously received a WBSO declaration.

Excluded expenditures

The following expenditures do not qualify under the WBSO:

- IT tools for general use
- Second-hand business assets (only new and not previously used assets (or parts of them) qualify. Machines which have been put to a different use and have been used previously do not qualify either).
- Investments that qualify for the energy investment allowance (EIA) or environmental investment allowance (MIA)
- Equipment, instruments or facilities for WBSO to be carried out by third parties.

Annex D: Instructions for statement of the realisation

This annex contains step-by-step instructions on how to complete your statement. It forms part of the WBSO Handbook 2025. [Chapter 6](#) of the handbook provides basic information about the statement of the realisation.

Step 1: Establish the number of WBSO hours spent

What do you need?

- ☐ WBSO timesheet records
- ☐ WBSO declaration(s)
- ☐ Payroll summary report
- ☐ WBSO calculation tool ['WBSO Rekentool']

What do you need to do?

Examine your WBSO timesheet records to ascertain how many hours were spent on WBSO for each project in 2025. Add these hours up. If you have two or more WBSO declarations, then use the calculation tool to perform this calculation. Enter the result in the notification form in the application portal. You can take a screenshot of the completed calculation tool or the filled in form. You can keep the screenshot with your WBSO timesheet records.

What do you need to pay special attention to?

Only count your WBSO hours:

- for activities that qualify under the WBSO legislation and regulations.
- for projects that we have approved.
- spent after the start of the period specified in your WBSO declaration.
- spent by WBSO employees listed on your 2025 payroll summary report (applicable to WBSO withholding agents).
- spent by WBSO employees who are in genuine employment (applicable to WBSO withholding agents).

Step 2: Determine the costs and/or expenditures incurred

(This only applies if you opted for actual costs/expenditures. If you opted for the fixed amount, then skip this step and continue to step 3).

What do you need?

- ☐ WBSO declaration(s)
- ☐ Overview of costs and/or expenditures
- ☐ WBSO calculation tool ['WBSO Rekentool']

What do you need to do?

Ascertain the costs/expenditures you incurred for WBSO in each project in 2025. Calculate the total costs. Calculate the total expenditures. If you have two or more WBSO declarations, then use the calculation tool to perform this calculation. Enter the result of the calculation in your statement in the application portal. You can take a screenshot of the completed calculation tool or the filled in form. You can keep the screenshot with your WBSO records.

What do you need to pay special attention to?

Only count costs/expenditures:

- that are dedicated (solely) and are directly attributable to your WBSO. If only a portion of your expenditures is attributable to your WBSO, then you may only declare that portion. It must be objectively determinable.
- which you applied for and for which a WBSO declaration has been issued (this does not apply to each application, but rather to each project).
- which you have already paid at the time you submit your statement.
- which you have already used for your WBSO activities (this applies to costs).
- which you have already commissioned for your WBSO activities (this applies to expenditures).
- which qualify under the WBSO legislation.
- which were realised after the start of the period specified in your WBSO declaration.

If your expenditures amount to €1 million or more for each asset, then you may add a maximum of 20% of the purchase value to the expenditures. You may do this a maximum of five times per asset.

Step 3: Log onto the application portal, fill in your form and sign it

What do you need?

- ☐ eHerkenning3 (digital authorisation) (eH3)
- ☐ Chain authorisation (if your intermediary submits the statement)
- ☐ The number of WBSO hours and the costs and/or expenditures determined in steps 2 and 3

What do you need to do?

- Go to mijn.rvo.nl/wbso > 'Direct regelen in aanvraagportaal' > 'Aanvragen en Beheren'.
- Log in using at least eH3. If your intermediary is submitting the statement, then that will require chain authorisation.
- Open 'WBSO mededeling' under 'Mijn aanvragen' > 'Overig'.
- Open under 'Taken' (top right) > 'Indienen mededeling'.
- Enter here how many WBSO hours you spent in 2025. If we also awarded you costs and/or expenditures, then enter the total amounts of costs and expenditures incurred in 2025 here.
- Submit and sign your completed statement.

TIP ▶ Also, at the same time provide the bsn's (Citizen Service Numbers) of your WBSO employees who carried out the WBSO in 2025 as we need these numbers to calculate the WBSO hourly wage for 2027.

You can find the WBSO calculation tool (WBSO Rekentool) on our [website](https://rvo.nl/subsidies-financiering/wbso/publicaties) (rvo.nl/subsidies-financiering/wbso/publicaties).

You might also be interested in

Patents

The Netherlands Patent Office (Octrooiencentrum Nederland) provides information about intellectual property and helps you find patent information to further develop your invention. This information also tells you who your competitors are or who you might collaborate with. www.rvo.nl/octrooien.

Energy investment tax credit (EIA)

Do you want to gain tax benefits for your company? With the Energy Investment Allowance (EIA) you pay less tax when you invest in energy-efficient technologies and sustainable energy. www.rvo.nl/EIA

Environmental Investment Allowance (MIA) and 'Vamil'

As an entrepreneur, are you investing in an environmentally friendly business asset? Then make use of the Environmental investment deduction (MIA) and Arbitrary depreciation of environmental investments (Vamil) schemes if the asset is on the current Environmental List. This scheme is not for private individuals www.rvo.nl/miavamil

Innovation credit

Credit for financing promising innovative projects. www.rvo.nl/innovatiekrediet

Guarantee for SME loans (SME Credit Guarantee Scheme)

Bank credit with favourable terms. www.rvo.nl/bmkb

Overview of business support

www.rvo.nl/ondernemersfinanciering

WBSO

The WBSO is an initiative of the Dutch Ministry of Economic Affairs. The Netherlands Enterprise Agency (RVO) implements it. Under the WBSO, companies and small businesses can reduce WBSO costs by settlement the financial benefits under the WBSO with the Dutch Tax Administration. You can find more information on our [website](http://english.rvo.nl/wbso) (english.rvo.nl/wbso).

Obligation of confidentiality

We are required to keep all the information you provide for your WBSO application confidential, in accordance with Section 67 of the State Taxes Act (*Algemene Wet Inzake Rijksbelastingen, AWR*). The provisions in this Section also apply to the WBSO.

Artificial intelligence

Be alert to the use of Artificial Intelligence (AI). There are AI tools that can help you submit your WBSO application and answer questions. These are self-learning systems: your input into the tool is used to improve it. Input is also stored on servers. If you do not wish this to happen, do not use AI tools.

Inform your intermediary of this in good time and confirm it in writing.

Safeguarding your privacy

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Innovation box

The innovation box is a tax incentive for companies to carry out innovative research. It is implemented by the Dutch Tax Administration. A WBSO declaration is an entrance ticket to the innovation box. You can find a detailed brochure about the Innovation Box under 'Overige downloads' on our [website](http://www.rvo.nl/wbso/publications) ([rvo.nl/wbso/publications](http://www.rvo.nl/wbso/publications)) (available in Dutch).

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