

Cost Declaration Policy

In past years it was noticed by the KasCo and the treasurer that a lot of declarations were sent with receipts that are not legally sufficient or documents that are not receipts at all. We decided we want to make clear what a good declaration satisfies in order to make sure that declarations can go through more smoothly.

This years declaration policy will be as followed:

When you make expenses on the behalf of NEST you are able to ask for that money back through a declaration. In order to send a declaration you fill in the declaration form that can be found on the NEST website. You can email this form, together with a photo/pdf file of a valid receipt or invoice and a short description to treasurer@nest.utwente.nl. If everything is in order the treasurer can then transfer the money back to you.

A full receipt **must** include the following information:

- Company name
- Date of purchase
- VAT/BTW (value-added tax, which is an additional amount you pay over the purchase price and is a percentage of this price)
- A breakdown of the costs, with the price of each individual item
- Total price of the purchase as a sum of each individual item's price

More information can be found on the tax administration website:

https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/business/vat/vat_in_the_netherlands/vat_administration/invoice_requirements

The above list will be added to the NEST website for your information.

The receipt information should be fully visible. This means that screenshots of emails or payment confirmation pages and card payment confirmations (pinbonnen) are not valid receipts. Guarantees for things like emballage (statiegeld) will not be covered by NEST as these costs should not be included in a declaration, therefore you will not be reimbursed the amount paid for emballage.

If the receipt or invoice is not valid the treasurer can not reimburse you the money. If you plan to make a payment that is over €100 on behalf of NEST, make a declaration that does not fit (the description of) the budget make sure to discuss this with the treasurer before making the expense. Furthermore if you are not provided a proper receipt also make sure to reach out to the treasurer preferably **before** you make the payment. If you send in a declaration without a receipt it will not be reimbursed.