Cost Declaration Policy

When you make expenses on 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
- The 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 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. If the receipt or invoice is not valid or not present at all, the treasurer can not reimburse you the money.

Guarantees for things like emballage (statiegeld) will **not** be covered by NEST and therefore these costs should not be included in a declaration. You will not be reimbursed the amount paid for emballage.

If you plan to make a payment that is over €100 on behalf of NEST or plan on making 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.

Additionally, NEST expects its members to be cautious of scams and dropshipping when making expenses for NEST. Expenses might not be reimbursed when the product doesn't arrive or is of too low quality to be usable.

Travel costs

The Travel Compensation per km will be € 0.23. This corresponds to the maximum amount of compensation that is exempt from tax[1] . This is also the amount that is frequently offered by employers within the Netherlands[2].

In order to declare Travel costs, you have to send a link or screenshot of the fastest route from your beginning to endpoint from google maps, together with a filled-in declaration form to treasurer@nest.utwente.nl. The screenshot or link to the route would act as a receipt in this case.

When making a declaration for travel cost (or any declaration honestly), make sure to communicate this with the PC for your group (or the committee if it is for a committee) so that they can accurately keep track of the budget.

[1] https://www.rijksoverheid.nl/onderwerpen/inkomstenbelasting/vraag-en-antwoord/wat-is-de-maximale-kilometervergoeding-die-ik-van-mijn-werkgever-kan-ontvangen

[2] https://www.anwb.nl/auto/brandstof/brandstof-berekenen