USER GUIDE

NL KOR Small-Business

Dutch small-business scheme (kleineondernemersregeling, KOR) in Odoo: calendar-year turnover against the ceiling, the invoice that crosses it, opt-in and opt-out dates and the exempt invoice statement.

English

Odoo 18 · 19 · 20 · support@pokutsoft.com · pokutsoft.com

Contents

1. Overview
2. Features
3. Installation
4. Workflow
5. Roles and rights
6. Questions
7. Support

1. Overview

Register your KOR period, follow the turnover of the calendar year against the ceiling month by month, see the invoice that would take you over it and print the exemption statement on every invoice while the scheme applies.

2. Features

- **Registration.** Start and end of the KOR period; activation checks that the previous calendar year stayed under the ceiling.
- **Turnover from invoices.** Untaxed amount of posted customer invoices and credit notes of the calendar year.
- **Monthly monitor.** Turnover per month, cumulative, headroom, a projection for the year and a status: within, warning or exceeded.
- **Crossing invoice.** The invoice that takes the cumulative turnover over the ceiling, with its own date.
- **Opt-out and re-entry.** Opt-out takes effect after the current quarter; the earliest re-entry date is computed.
- **Exempt invoices.** Invoices in the KOR period show the KOR mode and the exemption statement, also on the PDF.
- **Configuration per year.** Ceiling, warning percentage, minimum period and re-entry rule per year.
- **Weekly check.** A scheduled check flags registrations over the ceiling.

3. Installation

Open Apps, search for “NL KOR Small-Business” (technical name nl_kor_small_business_scheme_manager) and install it. Required modules: account. Available for Odoo 18.0, 19.0 and 20.0, Community and Enterprise. The interface is in English and Dutch.

4. Workflow

1. Open NL KOR > Configuration > KOR Config and check the ceiling, the warning percentage and the rules per year.

2. Open KOR Scheme > Registrations, create the registration with its start date and click Activate. Activation checks that the previous calendar year stayed under the ceiling.

3. Invoice as usual. Invoices in the KOR period show the KOR mode and the exemption statement, also on the printed invoice.

4. Open Turnover Monitor, create the snapshot of the year and click Build Monthly Breakdown. Follow the cumulative turnover, the headroom, the projection and the status.

5. When the ceiling is crossed, the crossing invoice and its date are shown. End the registration with End (Threshold Exceeded).

6. To leave voluntarily, use Opt-in / Opt-out: the exemption runs to the end of the quarter; the earliest re-entry date is shown.

5. Roles and rights

NL KOR User works with registrations and the monitor. NL KOR Manager also manages the yearly configuration. Invoicing users get the user rights and accounting administrators the manager rights automatically.

6. Questions

Does the app register me for the KOR?

No. You register with the Belastingdienst; the app follows the scheme in your books.

Which turnover counts?

The untaxed amount of posted customer invoices and credit notes of the calendar year.

7. Support

Questions are answered at support@pokutsoft.com.