USER GUIDE

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ODOO

NL Margeregeling VAT

Individual and globalisation method, quarterly margin VAT worksheet, annual balance and the margin invoice statement

English

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

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1. Overview

Dealers in used goods, art, antiques and collectors' items pay VAT on their margin, not on the sale price. This module keeps the margin book in Odoo: every good with its purchase and sale, the VAT of each individual sale, the quarterly margin of the globalisation method with a negative margin carried to the next period, the annual balance per category and the margin invoice that carries the statutory statement instead of a VAT line.

2. Features

- **Margin categories**: Each category carries the method (individual or globalisation), the VAT rate (21 % or 9 %) and the kind of goods (second-hand, art, collectors' items and antiques).
- **Margin book**: Goods with purchase date and price, supplier type (private person, margin dealer, exempt, outside the EU), the inkoopverklaring flag, sale date, price and buyer. A private purchase of EUR 500 or more without a purchase statement raises a warning.
- **Individual method**: Margin VAT per sale = margin x 21/121 (or 9/109); a loss is never negative VAT.
- **Globalisation per quarter**: Margin of the period = margin sales minus margin purchases of the same period. A negative margin is carried forward to the next period when the period is closed.
- **Quarterly worksheet**: One wizard builds the period of every globalisation category for a quarter, computes it and writes a CSV worksheet with the margin VAT payable.
- **Annual balance**: Per category: carry-in, year balance (jaarsaldo), VAT due on the year and the year-end correction against the quarters, with the quarters still missing.
- **Margin invoice**: From a sold individual good: a customer invoice without a VAT line; on posting the statutory statement is added for the kind of goods, for example "Bijzondere regeling - gebruikte goederen".
- **Access**: User and manager groups; categories are maintained by managers.

3. Installation

Open Apps, search for “NL Margeregeling VAT” (technical name nl_margeregeling_margin_scheme_vat) and install it. Required modules: account. Available for Odoo 18.0, 19.0 and 20.0.

4. Workflow

1. Under Margin Scheme (margeregeling) > Configuration > Categories create a category per kind of goods with its method and VAT rate (manager).

2. Record every purchase in Margin Goods: description, category, purchase date and price, supplier type and the purchase statement.

3. When a good is sold, enter sale date, price and buyer and click Sales. For a good under the individual method click Create Margin Invoice.

4. At the end of a quarter open Period Worksheet, choose year and quarter and click Build worksheet: the periods are computed and a CSV is attached. In VAT Periods click Close when the return is filed.

5. After the year open Annual overview, create the year and click Compute to see the year balance and the year-end correction.

5. Roles and access rights

Users keep the margin book, build the worksheets and make margin invoices; managers also maintain categories and close periods.

6. Questions

Does the module file the VAT return?

No. It computes the margin and the margin VAT and gives you a worksheet; you file the return yourself.

Can one company use both methods?

Yes, per category: for example the individual method for vehicles and globalisation for tools.

7. Support

Questions are answered at support@pokutsoft.com.