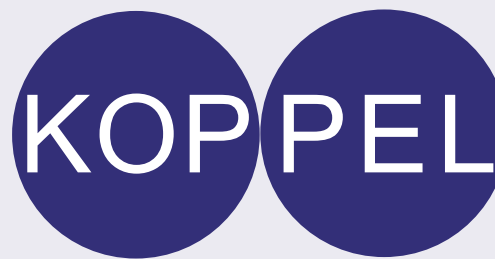


Living and working in the Netherlands should be fun. Don't let Dutch taxes spoil it for you.

Koppel Tax Consultancy is specialised in expat tax matters.

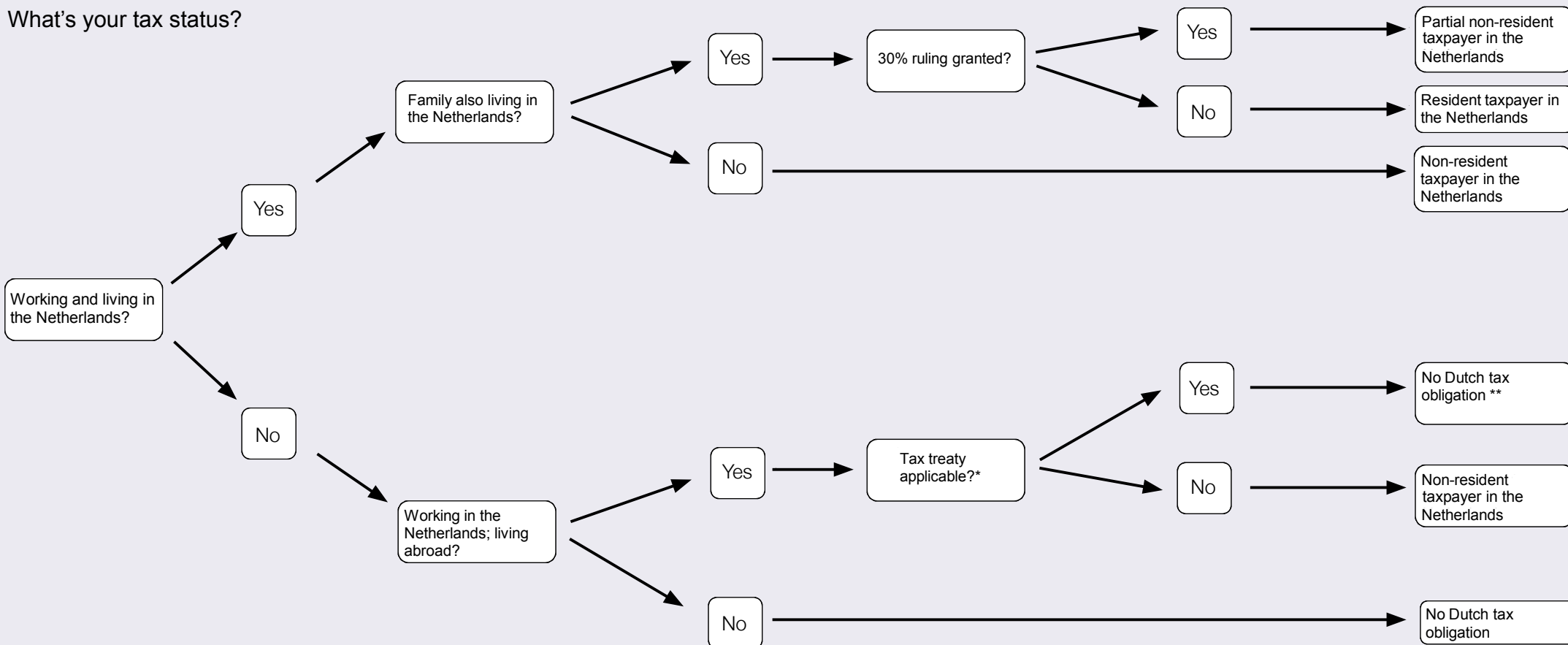


TAX CONSULTANTS

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What's your tax status?



* Tax treaty applicable:
 If you were present in the Netherlands for no more than 183 days in any period of 12 consecutive months, and the remuneration is not paid by or on behalf of an employer who is a resident of the Netherlands, and; the remuneration is not borne by a permanent establishment in the Netherlands owned by the employer.

** Possible to claim Dutch tax rebate



Dutch tax system

The Dutch tax system is not simple. Even most Dutch people are unfamiliar with all the ins and outs of the system: all the rules, exemptions and potential deductions. So it would hardly be surprising if you, a newcomer to the Netherlands, had trouble finding your way around and enjoying all the financial benefits available. This leaflet touches on a few basics.

Your tax status

Your tax status in the Netherlands depends on a variety of factors. Basically, if you're on a Dutch payroll or have applied for a social security number (*sofi-nummer*), the tax authorities (*Belastingdienst*) consider you a resident tax payer and collect taxes on your world wide income. But there are more than a few exceptions to this rule (see the flowchart on the back of this leaflet for more details).

Your tax returns

The Dutch tax year is the same as the calendar year. The deadline for filing your returns is 1 April. If you want, Koppel can file for a deferment for you, to give you more time to assemble the necessary figures and supporting documents. That way, you can easily avoid any unnecessary stress or fines.

Does the 30% ruling apply to you?

You may fall under the 30% ruling for expats, whereby 30% of your salary could be tax free. The main requirement is that you are employed for a specialist skill or have been posted to a management-level position. If applicable, this ruling has various consequences for your tax status.

Short or long term expat?

If your employment in the Netherlands is limited to a period of less than twelve months, you may be entitled to a tax rebate. If you work here for a longer period, you will be faced with non-standard tax returns for both the year of immigration and the year of emigration.

Own a house in Holland?

Consider yourself lucky! Expats who own a house in Holland are eligible for tremendous tax benefits, because mortgage interest is tax deductible – providing the house in question is your primary residence.

A variety of tax services

Those were just a few of the distinctive features of the Dutch tax system. Koppel consultants are experienced fiscal professionals who can help you to find your

way through this maze and to enjoy the potential benefits.

You can contact us for:

► Preparing and filing tax returns

We can prepare and file your returns for all kinds of taxes, including income tax, payroll tax and sales tax (VAT). We can also inform you about the consequences of Dutch taxes for your tax returns at home.

► Advice on a wide range of tax affairs

We advise on everything from fiscal partnership to international tax treaties. We base all our recommendations on the very latest developments in tax laws and regulations.

► Objections and appeals

Have the tax authorities made an error in their assessment of your tax liability? At Koppel, we know the appropriate channels and methods to correct this and, where applicable, get your money back as quickly as possible.

To make an appointment,
call: +31 (0)20 3445900
or email: info@koppelbelastingadvies.nl