



Application 2018

Income tax and national insurance contributions

30% facility

What is the purpose of this form?

You can use this form to apply for our permission to make use of the 30% facility. Under this facility you are permitted under certain conditions to give an employee from abroad a tax-free allowance for the extra costs involved in his temporary stay in the Netherlands. You can also use this form to request permission to apply the facility to a new employee who was already making use of the facility with his previous employer.

Fill in and send the form

Fill in the form, sign it and have it signed by your employee. Send the form with the requested appendices to:
Belastingdienst/Kantoor Buitenland
Postbus 2865
6401 DJ Heerlen

Do you want to make use of the facility from the first working day? If so, we must receive the application within 4 months of that date. Otherwise you will only be able to use the facility from the first day of the month after that in which you made the application.

If your employee is eligible for the 30% facility we will send you a decision containing the commencement and end date of the facility.

More information

For more information go to belastingdienst.nl (English site) and search for 'Extraterritorial costs and the 30%-facility'.

1 Origin of the employee

- 1a Was a previous employer of your employee already making use of the 30% facility, and was the new employment contract entered into within the term of the decision and within 3 months of the final working day with this previous employer?
- No
 Yes. Go to question 3a and enclose a copy of the employment contract.
- 1b Where was your employee living when you entered into the employment contract?
- Outside of the Netherlands
 In the Netherlands. Go to question 2a.
- 1c In the 24 months prior to his first working day in the Netherlands, had the employee lived for more than 16 months at a distance of more than 150 kilometres from the Dutch border?
- No
 Yes. Go to question 3a and enclose certificates of registration and deregistration from the population register of this place of residence or another certificate showing that the employee meets this condition.



2 Exceptions

- 2a Was the employee living in the Netherlands or at a distance of less than 150 kilometres from the Dutch border for doctoral research and has he taken up employment with you within a year of obtaining his PhD?
- No. Go to question 2c.
 Yes
- 2b In the 24 months prior to his doctoral research, had the employee lived for more than 16 months at a distance of more than 150 kilometres from the Dutch border?
- No
 Yes. Go to question 3a and enclose a copy of the following documents:
– registration and deregistration documents from the population register of this place of residence or another certificate showing that the employee meets this condition
– documents showing that the employee has obtained his PhD
- 2c Has the employee previously worked in the Netherlands under the 30% facility, and did this period of work start in the 8 years prior to the first working day for which you are making this application?
- No. The employee is not eligible for the 30% facility. There is no reason to submit this form.
 Yes
- 2d In the 24 months prior to the period of work referred to in question 2c, had the employee lived for more than 16 months at a distance of more than 150 kilometres from the Dutch border?
- No. The employee is not eligible for the 30% facility. There is no reason to submit this form.
 Yes. Enclose certificates of registration and deregistration from the population register of this place of residence or another certificate showing that the employee meets this condition.

3 Specific expertise

- 3a Does the employee have a taxable wage of more than € 37,296?
- No
 Yes. Go to question 4a and enclose copies of the employment contract for which you are making this request or a payslip.
- 3b Is the employee aged below 30, was he awarded a Dutch Master's title in university education or an equivalent foreign title, and does his taxable wage exceed € 28,350?
- No
 Yes. Go to question 4a and enclose a copy of the following documents:
– the employment contract for which you are making this application or a payslip
– documents showing that the employee has obtained a master's title at a scientific institute, such as a diploma or a statement of a scientific institute or another official body.
- 3c Does the employee work as a scientific researcher with an educational institution designated under Article 1.11, part (a) or (b), of the Aliens Act 2000?
- No
 Yes. Go to question 4a and enclose a copy of the following documents:
– the employment contract for which you are making this application (if there is a written contract)
– a statement of a research institute to the effect that the employee is working at this institute as a scientific researcher
- 3d Is the employee working as a trainee medical specialist at an educational institute designated by the Registration Committee for Medical Specialists (RGS)?
- No. The employee is not eligible for the 30% facility. There is no reason to submit this form.
 Yes. Enclose copies of the following documents:
– the employment contract for which you are making this application (if there is a written contract)
– a statement of the educational institute to the effect that the employee is working at this institute as a trainee medical specialist



4 Periods of work and residence in the Netherlands

- 4a Has the employee previously lived in the Netherlands?
- No
 Yes
- from - - to - -
- from - - to - -
- from - - to - -
- 4b Has the employee previously worked in the Netherlands?
 See the explanation at the bottom of this form.
- No
 Yes
- from - - to - -
- from - - to - -
- from - - to - -
- 4c Has the employee previously been in the Netherlands for private reasons such as holiday or family visits? See the explanation at the bottom of this form.
- No
 Yes
- from - - to - -
- from - - to - -
- from - - to - -
- 4d Has the employee previously worked or resided outside of the Netherlands whilst being an employee under Dutch law?
- No
 Yes
- from - - to - -
- from - - to - -
- from - - to - -

5 Employer's details

- 5a Name
- 5b Address
- Postcode and town/city
- Country
- 5c Do you have a withholding tax number?
- No
 Yes. Fill in your withholding tax number here and go to question 5e.
-
- 5d Have you registered with us as an employer?
- No. Contact Belastingdienst/kantoor Buitenland: (055) 538 53 85 or from abroad: +31 555 385 385.
 Yes. Enclose a copy of your registration document
- 5e Telephone number of contact



6 Employee's details

6a Name

6b Citizen service number (BSN) Does the employee not yet have a Dutch citizen service number (BSN)?
If not, see belastingdienst.nl for more information about applying for one.

6c Date of birth - -

6d Nationality

6e Sex Male Female

6f Address

Postcode and town/city

Country

7 Details of work under the 30% facility

7a Sector code of the sector in which the employee is working

7b Employee's profession

7c Description of the work

7d Desired commencement date for the 30% facility - - 2 0 1 8

7e Date on which the employment contract for which you are making this request was signed or concluded - -

7f Date on which the employee joined your company - -

7g Date of the employee's arrival in the Netherlands - -

7h Have you put in writing whether the compensation for extraterritorial costs will be paid out along with the employee's wage, or are you going to? See the explanation at the bottom of this form. No Yes

8 Signature

Please note! If you or your employee have this form filled in and signed by an external accountant or administrator, you must also enclose with this form a power of attorney showing that he is authorised for this purpose

Name of employer (or authorised representative)

Date

 - - 2 0 1 8

Signature

Write within the field

Name of employee (or authorised representative)

Date

 - - 2 0 1 8

Signature

Write within the field

Annexes (number)



Explanation of the questions**For question 4b**

You need only consider the 25 years prior to the date of arrival in the Netherlands. Answer the question 'no' if the employee has worked for a maximum of 20 days a year in the Netherlands during that period.

For question 4c

You need only consider the 25 years prior to the date of arrival in the Netherlands. Answer the question 'no' if, in that period, the employee has been in the Netherlands for a maximum of 6 weeks a year or once for a maximum of 3 consecutive months for holiday, family visits or other private reasons.

For question 7h

Answer the question 'yes' if you and the employee have agreed in writing that you will pay part of the wage as tax-free allowance or if you intend to do so.