

2017

Tool for the Calculation of the 90% requirement

In order to be a qualifying non-resident taxpayer in 2017, you have to meet a number of conditions. An important condition is that you pay tax in the Netherlands on at least 90% of your worldwide income. You already have to determine this at question 1c of the form.

Only complete this tool if you lived in an EU country, in Liechtenstein, Norway, Iceland, Switzerland, Bonaire, Sint Eustatius or Saba or if you lived in Suriname or Aruba.

Please note!

If you lived in Suriname or Aruba in 2017, you cannot be a qualifying non-resident taxpayer. However, you are entitled to certain deductible items and tax credits. See the note on page 12. You only need to complete question 30a and question 30b of this tool (right column).

If, in 2017, you lived in Belgium and received Dutch income, you are still entitled to certain deductible items and tax credits. You need not be a qualifying non-resident taxpayer for this. See the note on page 12. You then only need to complete question 30a and question 30b of this tool (right column).

How to complete this tool?

You use these supplementary notes to calculate if you meet the 90% requirement. You already have to determine this at question 1c of the form. You should first complete the tool for the *Calculation of the 90% requirement* before you continue completing your request or change to the provisional assessment. For only then will you know if you can be a qualifying non-resident taxpayer.

We have included question 29, question 30 and question 31 from the form as a tool in these supplementary notes as well. In order to complete these questions, you can make use of the notes below and calculation tools.

If you had a partner in 2017, you should use these supplementary notes for his income data as well.

Please note!

Were you a qualifying non-resident taxpayer in 2017? In that case, you must also fill in the data from the tool for the *Calculation of the 90% requirement* at question 29, question 30 and question 31 of the form. In order to make it easier for you to complete the form, the numbering of the sections in these supplementary notes is the same as the question numbers of the form.

Conditions for qualifying non-resident taxpayer status

You were a qualifying non-resident taxpayer if you meet the following conditions:

- You lived in an EU country, in Liechtenstein, Norway, Iceland, Switzerland, Bonaire, Sint Eustatius or Saba.

- You paid wage tax or income tax in the Netherlands on at least 90% of your worldwide income (90% requirement). You can calculate this using these supplementary notes.

Please note! If you do not meet the 90% requirement, you may still meet the conditions for being a qualifying non-resident taxpayer.

It concerns 2 situations:

- By adding the income of the person who could be your tax partner (if you were both resident taxpayers) to your income, you may still meet the 90% requirement. See *Tax partner and qualifying non-resident taxpayer status* on page 13 of the notes.
- You received a pension, annuity or similar payment in 2017 and you can demonstrate that, because of your relatively low income in your country of residence, you do not have to pay any income tax. (You can state this at question 31f and question 31g of the form).
- You can submit a personal income statement from the tax authorities of your country of residence along with your final assessment for 2017. See *Personal income statement from the tax authorities of your country of residence* on page 11 of the notes.

Worldwide income

Your worldwide income is your total Dutch and non-Dutch income combined. This is the income you receive in or from the Netherlands, plus your non-Dutch income (e.g. your income from work or capital in a country other than the Netherlands).

Income from savings and investments and income from a substantial interest are included

In determining the 90% requirement, we do not only look at your income from work and home. Your income from savings and investments and your income from a substantial interest are also included. So it could be that your income from work is fully taxed in the Netherlands, but that you still do not meet the 90% requirement, because you also have, for example, income from savings and investments on which you do not pay tax in the Netherlands.

Sample calculation of the 90% requirement

You live in Germany and work in the Netherlands. Your income from the Netherlands is € 50,000. This income is fully taxed in the Netherlands.

You have no other income in box 1.

You have an owner-occupied home in Germany. The negative income from your owner-occupied home in Germany is € 10,000. This negative income is not included in the calculation of the 90% requirement. You also have capital amounting to € 275,000 in Germany in the form of savings balances, shares and bonds.

According to the Dutch rules, you are entitled to the tax-free allowance of € 25,000. Your basis for savings and investments on your capital in Germany is therefore € 250,000 (€ 275,000 - € 25,000). You calculate the gains from savings and investments on this basis as follows:

- In bracket 1:

The percentage of 1.63% applies to 67% of € 75,000 (€ 50,250)
= € 819.

The percentage of 5.39% applies to 33% of € 75,000 (€ 24,750)
= € 1,334.

- In bracket 2:

The percentage of 1.63% applies to 21% of € 175,000 (€ 36,750)
= € 599.

The percentage of 5.39% applies to 79% of € 175,000 (€ 138,250)
= € 7,452.

Your gains from savings and investments are: € 819 + € 1,334 + € 599 + € 7,452 = € 10,204. You do not pay tax in the Netherlands on this German capital. You also have a Dutch income of € 50,000 on which you do pay tax in the Netherlands.

Your worldwide income is € 60,204 (€ 10,204 + € 50,000). You pay tax in the Netherlands on 83% (€ 50,000 : € 60,204 x 100) of your worldwide income. This is less than 90% of your worldwide income. You do not meet the 90% requirement.

Please note!

If you do not meet the 90% requirement, you may still meet the conditions for being a qualifying non-resident taxpayer. See *Conditions for qualifying non-resident taxpayer status* on page 1 of these supplementary notes.

29 Specification of gains from savings and investments for the 90% requirement

Please note!

If you lived in Suriname or Aruba in 2017, you need not complete question 29. Proceed to question 30.

You state your own gains from savings and investments for the 90% requirement at question 29a.

If you had a partner in 2017, you fill in your partner's data at question 29b.

You can use the notes below and calculation tools in order to fill in your data and your partner's data. You then do 2 calculations: 1 for yourself and 1 for your partner.

A: Value of your assets in box 3, taxed in the Netherlands

At letter A, you state the value on 1 January 2017 of your assets in box 3, taxed in the Netherlands. More information about this can be found in the notes on question 26.

It concerns:

- immovable property (and any rights thereto) in the Netherlands which you had, for example a second home or a holiday home
- rights to profits in the Netherlands

Please note!

In determining the value for the 90% requirement, you must use the ownership ratio. This ratio has been laid down in the marriage or partnership contract, for example. If, for example, you own 60% of an item of immovable property in the Netherlands, you state 60% of the value and 60% of the debts.

B: Value of your debts in box 3, taxed in the Netherlands

At letter B, you state the value on 1 January 2017 of your debts in box 3, taxed in the Netherlands. More information about this can be found in the notes on question 27.

It concerns debts for the assets which you stated at letter A. For the value of your debts, you use the same ownership ratio you used for the value of your assets.

C: Threshold

From your debts, you may only deduct the part that exceeds the threshold. The threshold for debts is € 3,000. If you had a partner throughout 2017, the threshold for your partner will also be € 3,000.

If you filled in an amount at letter B, you fill in € 3,000 at letter C.

D: Subtract: B minus C

At letter D, you fill in the difference between your debts and the threshold. If the outcome is negative, you fill in € 0.

E: Capital yield tax base in box 3, taxed in the Netherlands

Calculate your capital yield tax base in box 3 at letter E. This is the value of your assets (letter A) minus your deductible debts (letter D) on 1 January 2017.

F: Tax-free allowance

A fixed amount of your capital (your assets minus your debts) is exempt from taxation. This is the tax-free allowance. The tax-free allowance is € 25,000. If you had a partner throughout 2017, the tax-free allowance for your partner will also be € 25,000.

If you filled in an amount at letter E, you fill in € 25,000 at letter F.

G: Basis for savings and investments

The basis for savings and investments is the value of your assets minus your debts, after deduction of your tax-free allowance.

If the outcome is negative, you fill in € 0 and proceed to question 29b (or question 30 if you are completing question 29b).

H: Gains from savings and investments before correction (Calculation tool)

Use the below Calculation tool for question 29a and question 29b, letter H in order to calculate your Gains from savings and investments before correction.

If you had a partner throughout 2017, you should also use this calculation tool for question 29b, letter H.

Fill in the outcome of letter J of the calculation tool at question 29a, letter H, of the form. Did you complete the calculation tool with your partner's data? Then fill in the outcome of letter J of the calculation tool at question 29b, letter H, of the form.

Calculation tool for question 29a and question 29b, letter H

Gains from savings and investments in the Netherlands before correction

If you had a partner throughout 2017, you should also use this calculation tool for question 29b, letter H.

Basis for savings and investments. Reproduce: G from question 29a.

Please note! Do you complete the calculation tool with your partner's data? Then reproduce: G from question 29b.

Basis in bracket 1 Reproduce from A, but fill in no more than € 75,000.

Calculate 67% of B.

Calculate 33% of B.

Basis in bracket 2 Subtract: A minus B, but fill in no more than € 975,000.

Calculate 21% of E.

Calculate 79% of E.

Basis in bracket 3 Subtract: A minus B minus E.

Reproduce from H.

Gains from savings and investments before correction Add up: C + D + F + G + I.

Fill in the outcome of letter J at question 29a, letter H, of the form.

Please note! Did you complete the calculation tool with your partner's data? Then fill in the outcome of letter J at question 29b, letter H, of the form.

	A	
	B	
		C
		D
	E	
		F
		G
	H	
		I
		J

I: Correction of the basis for savings and investments due to a prorated calculation

If you sold your immovable property in the Netherlands in 2017, you must correct your basis for savings and investments. You must therefore do a prorated calculation at letter I in the form. You calculate the correction for the months in which you do not own the immovable property. Incomplete months count as full months.

The example below shows you how to do the calculation. You fill in the outcome at question 29a, letter I, of the form. If you did the calculation for your partner, you fill in the outcome at question 29b, letter I, of the form.

Please note!

If you were the owner of the immovable property in the Netherlands for the whole of 2017, you need not complete letter I and letter J.

Example of sale of immovable property in 2017

You lived in Germany and had a holiday home in the Netherlands on 1 January 2017. The value of your holiday home on 1 January 2017 was € 240,000 (you stated this value at letter A of the form).

On 1 January 2017, your debt for this holiday home was € 60,000 (you stated this value at letter B of the form). For the correction, you need not deduct the threshold from your debts. Your capital yield tax base on 1 January 2017 (assets minus debts) is € 180,000 (€ 240,000 - € 60,000). As you sold your holiday home in 2017, you must do a prorated calculation of your basis for savings and investments. You calculate the correction for the months in which you no longer owned the immovable property. Incomplete months count as full months.

You sold the house on 23 September 2017. The month of September is included in the correction. As you no longer owned the holiday home from September through December, the correction due to the prorated calculation is $(4/12 \times € 180,000 =) € 60,000$. Fill in this amount at letter I of the form.

J: Reduction in gains from savings and investments in the Netherlands (Calculation tool)

If you owned your immovable property in the Netherlands for part of 2017 only, you filled in a correction of your basis for savings and investments at letter I. At letter J, you fill in the reduction in your gains from savings and investments in the Netherlands.

Use the calculation tool below to calculate your *Reduction in gains from savings and investments in the Netherlands*. If you had a partner throughout 2017, you should also use this calculation tool for question 29b, letter J.

**Calculation tool for question 29a and question 29b, letter J
Reduction in gains from savings and investments in the Netherlands**

If you had a partner throughout 2017, you should also use this calculation tool for question 29b, letter J.

Correction of the basis for savings and investments due to a prorated calculation

Reproduce: I from question 29a. **Please note!** If you complete the calculation tool with your partner's data, you should reproduce: I from question 29b.

Value of your assets in box 3, taxed in the Netherlands

Reproduce: A from question 29a. **Please note!** If you complete the calculation tool with your partner's data, you should reproduce: A from question 29b.

Value of your debts in box 3, taxed in the Netherlands

Reproduce: B from question 29a. **Please note!** If you complete the calculation tool with your partner's data, you should reproduce: B from question 29b.

Subtract: B minus C. If the outcome is negative, fill in € 0.

Divide: A by D.

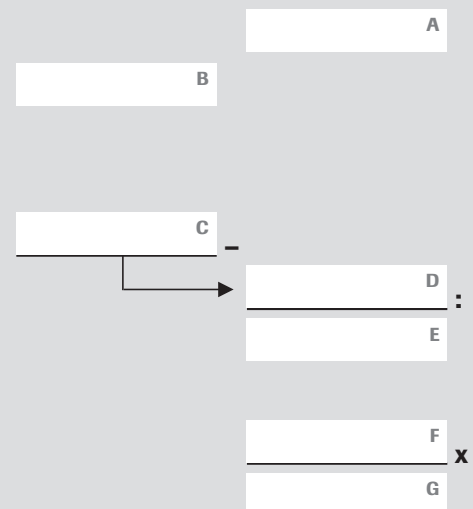
Gains from savings and investments in the Netherlands before correction

Reproduce: H from question 29a. **Please note!** If you complete the calculation tool with your partner's data, you should reproduce: H from question 29b.

Multiply: E by F. Reduction in gains from savings and investments in the Netherlands

Fill in the outcome of letter G at question 29a, letter J, of the form.

Please note! Did you complete the calculation tool with your partner's data? Then fill in the outcome of letter G at question 29b, letter J, of the form.



30 Specification of income taxed in the Netherlands and the worldwide income

Complete question 30a and question 30b for yourself. If you had a partner in 2017, you also complete question 30c and question 30d. You can use the notes below and calculation tools in order to fill in your data and your partner's data. You do 2 calculations: 1 for yourself and 1 for your partner.

Please note!

Did you live in Suriname or Aruba in 2017? Or did you live in Belgium in 2017 and did you receive Dutch income, but can you not be a qualifying non-resident taxpayer? In that case, you only need to complete question 30a and question 30b. For these questions, you only state your worldwide income (right column). Then proceed to question 32.

For question 30a and question 30c

For question 30a, you calculate your basis for savings and investments from the Netherlands and abroad combined. We call this your worldwide income in box 3. It concerns all your assets and debts in box 3, from the Netherlands and abroad combined. Use the calculation tool and notes below to calculate your *Basis for savings and investments, worldwide income*.

If you had a partner in 2017, you also complete question 30c. You can use the calculation tool and notes below for your data and your partner's data. You then do 2 calculations: 1 for yourself and 1 for your partner.

Please note!

This only concerns immovable property (or rights thereto) or rights to profit as for question 29a and question 29b. It concerns all assets and debts in box 3 which Dutch residents have to state. More information about this can be found in the note on the calculation tool below.

**Calculation tool for question 30a and question 30c
Basis for savings and investments, worldwide income**

If you had a partner throughout 2017, you should also use this calculation tool for question 30c.

Please note! In determining the value, you must use the ownership ratio. This ratio has been laid down in the marriage or partnership contract, for example.

Value of your assets in box 3, from the Netherlands and abroad combined (worldwide income)

Value of your debts in box 3, from the Netherlands and abroad combined (worldwide income)

Threshold

Subtract: B minus C. If the outcome is negative, fill in € 0.

Subtract: A minus D. **Capital yield tax base, worldwide income**

Tax-free allowance

Subtract: E minus F. **Basis for savings and investments, worldwide income**
Fill in the outcome of letter F at question 30a of the form.

Please note! Did you complete the calculation tool with your partner's data? Then fill in the outcome of letter F at question 30c of the form.

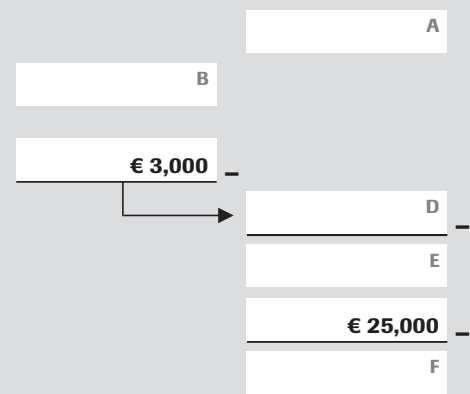
Note on the calculation tool for question 30a and question 30c Basis for savings and investments, worldwide income

A: Value of your assets in box 3, from the Netherlands and abroad combined

At letter A in the calculation tool, you fill in the total value of your assets in box 3, in the Netherlands and abroad combined. It concerns the value of the assets you have on reference date 1 January 2017.

It concerns:

- bank and savings balances and premium deposits
- securities (shares, bonds, profit-sharing certificates and options) that are not part of a substantial interest, such as the non-exempt part of your green investments
- other claims, such as money you lent and cash
Cash up to € 522 is exempt. State the amount exceeding this exemption. Cash also includes the value of gift vouchers and suchlike. If you had a partner throughout 2017, the exemption for cash is € 1,044. The maximum exemption for cash of € 522 also applies to a minor child.
- immovable property (and any rights thereto) in the Netherlands, for example a second home or a holiday home
More information can be found in the note on question 26a.
- immovable property (and any rights thereto) outside the Netherlands, for example a second home or a holiday home
- the non-exempt part of your capital sum insurances
- entitlements to regular payments that are not taxed in box 1
- your net annuity or net pension to which no exemption applies
- your other assets, such as:
 - the share in an undivided estate
 - the share in the capital of the Owners' Association
 - virtual means of payment, such as bitcoins
- the sanction for a net annuity or net pension because of a non-allowed act
- rights to profit



Please note!

In determining the value for the 90% requirement, you must use the ownership ratio. This ratio has been laid down in the marriage or partnership contract, for example. If, for example, you own 60% of an item of immovable property in the Netherlands, you state 60% of the value and 60% of the debts.

More information about assets that Dutch residents have to state in box 3 can be found at belastingdienst.nl.

B: Value of your debts in box 3, from the Netherlands and abroad combined

At letter B, you state the value on 1 January 2017 of your debts in box 3, taxed in the Netherlands and abroad combined. It concerns the debts for the assets which you stated at letter A. For the value of your debts, you use the same ownership ratio you used for the value of your assets.

C: Threshold

From your debts, you may only deduct the part that exceeds the threshold. The threshold for debts is € 3,000. If you had a partner throughout 2017, the threshold for your partner will also be € 3,000.

If you filled in an amount at letter B, you fill in € 3,000 at letter C.

At letter D, you fill in the difference between your debts and the threshold. If the outcome is negative, you fill in € 0.

E: Capital yield tax base in box 3, worldwide income

Calculate your capital yield tax base in box 3 at letter E. This is the value of your assets (letter A) minus your deductible debts (letter D) on 1 January 2017. You may deduct the tax-free allowance from this capital yield tax base.

Tax-free allowance

A fixed amount of your capital (your assets minus your debts) is exempt from taxation. This is the tax-free allowance. The tax-free allowance is € 25,000. If you had a partner throughout 2017, the tax-free allowance for your partner will also be € 25,000.

If you filled in an amount at letter E, you fill in € 25,000 at letter F.

F: Basis for savings and investments, worldwide income

The basis for savings and investments is the value of your assets minus your debts, after deduction of your tax-free allowance.

If the outcome is negative, you fill in € 0. Fill in the outcome of letter F of the calculation tool at question 30a of the form. Did you complete the calculation tool with your partner's data? In that case, you fill in the outcome of letter F of the calculation tool at question 30c of the form.

For question 30b and question 30d

You state the income that is taxed in the Netherlands and your worldwide income at question 30b.

- In the left column, you fill in the income that is taxed in the Netherlands.
- In the right column, you fill in the income from the Netherlands and abroad combined (worldwide income).

If you had a partner in 2017, you also complete question 30d.

You can use the notes and calculation tool on page 11 for your data and your partner's data. You then do 2 calculations: 1 for yourself and 1 for your partner.

Please note!

Did you live in Suriname or Aruba in 2017? Or did you live in Belgium in 2017 and did you receive Dutch income, but can you not be a qualifying non-resident taxpayer? In that case, you only have to fill in your worldwide income at question 30a and question 30b (right column). Then proceed to question 32.

B, D and S: You have wage or pension from the Netherlands on which the Netherlands is not allowed to levy any tax

In 2017, did you receive wage and/or pension from the Netherlands on which the Netherlands is not allowed to levy any income tax on the basis of a tax treaty? In that case, you still have to state the wage and/or pension at B and D (in the left column as well as the right column). At question 25a, you stated the income on which the Netherlands is not allowed to levy any income tax. You then fill in this amount at S.

Example

You lived in Spain. Your income consisted of a Dutch government employee pension amounting to € 15,000 and a Dutch old-age pension amounting to € 10,000. Under the tax treaty between the Netherlands and Spain, the Netherlands is not allowed to levy tax on the old-age pension. You entered € 25,000 at question 5 and € 10,000 at question 25a. You now enter € 25,000 at D and € 10,000 at S. As a result, only the income of € 15,000 that is taxed in the Netherlands is taken into account in the left column.

P: Gains from savings and investments, taxed in the Netherlands (left column)

At letter P in the left column of question 30b, you reproduce the amount of question 29a, letter H, *Gains from savings and investments in the Netherlands before correction*. Did you have a partner in 2017? In that case, you reproduce the amount of question 29b, letter H, at letter P in the left column of question 30d.

Please note!

At question 29a, letter I, did you fill in a *Correction of the basis for savings and investments due to a prorated calculation*?

In that case, you should first deduct the *Reduction in gains from savings and investments in the Netherlands* (the amount of question 29a, letter J) from the amount of question 29a, letter H, *Gains from savings and investments in the Netherlands before correction*. You fill in the outcome at letter P in the left column.

If you had a partner in 2017, you proceed from the amounts at question 29b, letter H and letter J.

P: Gains from savings and investments, worldwide income (right column)

At letter P in the right column of question 30b, you calculate the gains from savings and investments on your basis for savings and investments, worldwide income. You have already calculated this basis at question 30a. Use the calculation tool below to calculate the gains from savings and investments on this basis.

You can also use this calculation tool for your partner's data (question 30d, letter P, right column).

Calculation tool for question 30b and question 30d, letter P

Gains from savings and investments, worldwide income (right column)

If you had a partner throughout 2017, you should also use this calculation tool for question 30d, letter P.

Basis for savings and investments, worldwide income

Reproduce: question 30a.

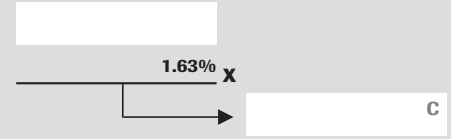
Please note! If you complete the calculation tool with your partner's data, you should reproduce from question 30c.

 A

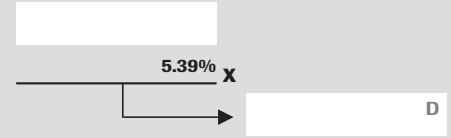
Basis in bracket 1 Reproduce from A, but fill in no more than € 75,000.

 B

Calculate 67% of B.



Calculate 33% of B.



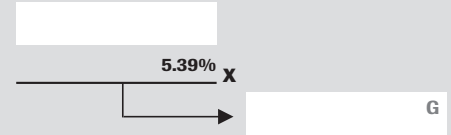
Basis in bracket 2 Subtract: A minus B, but fill in no more than € 975,000.

 E

Calculate 21% of E.



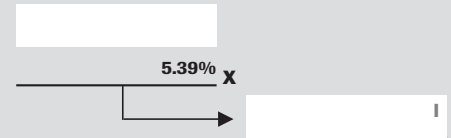
Calculate 79% of E.



Basis in bracket 3 Subtract: A minus B minus E.

 H

Reproduce from H.



Gains from savings and investments, worldwide income. Add up: C + D + F + G + I.

Fill in the outcome of letter J at question 30b, letter P, of the form (right column).

Please note! Did you complete the calculation tool with your partner's data? Then fill in the outcome of letter J at question 30d, letter P, of the form.

 I + J

