

To the 2018 income tax assessment
for non-resident taxpayers*Tool for the Calculation of the 90% requirement
(qualifying non-resident taxpayer status)*

2018

When are you considered to be a qualifying non-resident taxpayer?

In order to be a qualifying non-resident taxpayer in 2018, you have to meet a number of conditions.

The conditions are:

- You lived in an EU country, in Liechtenstein, Norway, Iceland, Switzerland, Bonaire, Sint Eustatius or Saba.
- You pay wage tax or income tax in the Netherlands on at least 90% of your worldwide income (90% requirement). We will help you calculate this using these supplementary notes.
- You can submit a signed personal income statement from the tax authorities of your country of residence along with your final assessment for 2018.

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 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 € 30,000. Your basis for savings and investments on your capital in Germany is therefore € 245,000 (€ 275,000 - € 30,000).

Your gains from savings and investments are € 8,962. 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 € 58,962 (€ 8,962 + € 50,000). You pay tax in the Netherlands on 84.8% (€ 50,000 : € 58,962 x 100) of your worldwide income. This is less than 90% of your worldwide income. So, you do not meet the 90% requirement.

When should you use these supplementary notes?

You use these supplementary notes to calculate if you meet the 90% requirement. You should first complete this tool before you continue completing the form.

Explanation of these supplementary notes

If it appears that you are a qualifying non-resident taxpayer, you must also fill in the data from this tool at questions 29 to 31 of the form. The numbering in these supplementary notes is the same as the numbering in the form.

Where 'form' is mentioned in these supplementary notes, we mean the tax return form. Where 'the explanatory notes' is mentioned, we mean the explanatory notes to that tax return, not these supplementary notes.

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

You state your own gains from savings and investments for the 90% requirement at question 29a. If you had a tax partner in 2018, you fill in your tax partner's data at question 29b.

Note to question 29a

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

At letter A, you state the value on 1 January 2018 of your assets in box 3, taxed in the Netherlands.

It concerns:

- immovable property (and any rights thereto) in the Netherlands which you had in 2018, 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 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 2018 of your debts in box 3, taxed in the Netherlands. 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.

Calculation tool for Gains from savings and investments

Complete this calculation tool to calculate your gains from savings and investments. Fill in the outcome at question 29a, letter H.
If you had a tax partner in 2018, you should also use this calculation tool for question 29b, letter H.

You also use the calculation tool to calculate the gains from savings and investments for your worldwide income (question 30b, letter P).
For your tax partner, this is question 30d, letter P.

Basis for savings and investments. Reproduce from question 29a, letter G.
If you complete the calculation tool for your partner, you should reproduce from question 29b, letter G.
If you complete the calculation tool for your worldwide income, you should reproduce from question 30a (for your partner: question 30c).

Basis in bracket 1 Reproduce from A, but fill in no more than € 70,800.

Calculate 67% of B.

Calculate 33% of B.

Basis in bracket 2 Subtract: A minus B, but fill in no more than € 907,200.

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 for J at question 29a, letter H (for your partner: question 29b, letter H).

If you completed the calculation tool for your worldwide income, you should fill in the outcome at question 30b, letter P (for your partner: question 30d, letter P).

		A
		B
	0.36% X	C
	5.38% X	D
		E
	0.36% X	F
	5.38% X	G
		H
	5.38% X	I
		J

Calculation tool for Prorated Calculation

You use this calculation tool to complete question 29a, letter J. If you had a tax partner in 2018, 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 from question 29a (or for your partner: question 29b), letter I.

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

Reproduce from question 29a (or for your partner: question 29b), letter A.

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

Reproduce from question 29a (or for your partner: question 29b), letter B.

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 from question 29a (or for your partner: question 29b), letter H.

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

Fill in the amount of G at question 29a (or for your partner: question 29b), letter J.

		A
		B
	-	C
		D
		E
	F	G

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

You specify the income that is taxed in the Netherlands and your worldwide income at questions 30a and 30b. If you had a partner in 2018, you fill in your partner's data at questions 30c and 30d.

Note to question 30a

Use the calculation tool for *Basis for worldwide income* to fill at question 30a.

Calculation tool Basis for worldwide income

You use this calculation tool to complete question 30a, letter F. If you had a tax partner in 2018, you should also use this calculation tool for question 30c, letter F.

Use the information at question 30a to complete letters A to H of this calculation tool. In doing so, you should take account of all your assets in box 3 on 1 January 2018, in the Netherlands and abroad combined.

In this case, 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 € 527 is exempt. State the amount exceeding this exemption. Cash also includes the value of gift vouchers and suchlike.
If you had a tax partner throughout 2018, the exemption for cash is € 1,054. The exemption also applies to a minor child.
- immovable property (and any rights thereto) in the Netherlands and abroad, 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

Note to question 30b

You state the income that is taxed in the Netherlands and your worldwide income at question 30b. The income you need to fill in here can be found in the explanatory notes to the relevant questions of the form.

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).

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

In 2018, did you receive wage and/or a pension from the Netherlands on which the Netherlands is not allowed to levy any income tax under 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 of the form, you must state the income on which the Netherlands is not allowed to levy any income tax. You then fill in this amount at S.

Example

You live in Spain. Your income consists 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 filled in € 25,000 at question 4 of the form and € 10,000 at question 15a of the form. You now fill in € 25,000 at letter D and € 10,000 at letter 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, you reproduce the amount of question 29a, letter H, unless you also filled in an amount at letter I. If you filled in an amount at question 29a, letter I, you should subtract the amount at question 29a, letter J, from the amount at question 29a, letter H. You fill in the outcome here at letter P in the left column.

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

To fill in the right column of letter P, you can use the calculation tool for *Gains from savings and investments*.

Note to questions 30c and 30d

Use the information of questions 30a and 30b to fill in your partner's data at questions 30c and 30d.

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.

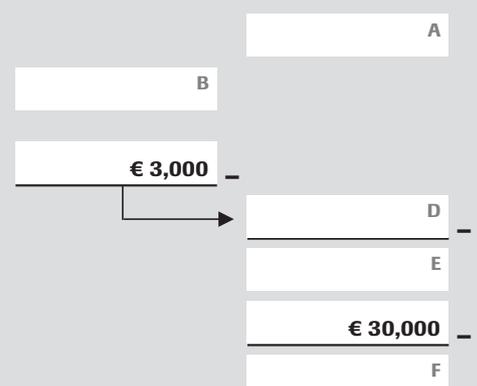
Subtract: A minus D. **Capital yield tax base, worldwide income**

Tax-free allowance

Subtract: E minus F. **Basis for savings and investments, worldwide income**

Fill in the outcome for letter F at question 20a.

If you completed the calculation tool for your partner, you fill in the amount of F at question 30c.



31 Calculation of the 90% requirement

Did you complete question 30?

▶ Yes

Did you live in Belgium in 2018 and did you have Dutch income? Or did you live in Suriname or Aruba?

▶ No

Complete question 31. Reproduce the information from the supplementary notes 'Tool for the Calculation of the 90% requirement'.

▼ No

▼ Yes

You need not complete question 31. Proceed to question 32.

31a Did you complete question 30b? Reproduce the outcome of the calculation from the calculation tool at question 31a in the explanatory notes. 31a %

31b Did you complete question 30d? Reproduce the outcome of the calculation from the calculation tool at question 31b in the explanatory notes. 31b %

Please note! Only complete question 31c if the outcome of question 31a or question 31b is less than 90%.

31c Is the outcome of question 31a or question 31b less than 90%? In that case, reproduce the outcome of the calculation from the calculation tool in the explanatory notes. 31c %

31d Does your Dutch income only consist of a pension, annuity or a similar benefit or payment? And do you not owe any income tax in your country of residence because of a low income? In that case, tick the box.

31e Does your partner's Dutch income only consist of a pension, annuity or a similar benefit or payment? And does he not owe any income tax in his country of residence because of a low income? In that case, tick the box.

31 Calculation of the 90% requirement

At question 31, you calculate whether you, or any partner, or the two of you together meet the 90% requirement. You should use the explanatory notes for this.

If this outcome is 90 or more, the two of you together meet the 90% requirement and you can both be qualifying non-resident taxpayers.