



Application (Partial) exemption from Netherlands dividend tax

Copy for the tax authority in the country of residence

1 Country of the applicant

Application for (partial) exemption from Netherlands dividend tax by virtue of the Convention for the avoidance of double taxation between the Netherlands and the country of residence listed below

Applicant's country of residence

2 Details of the applicant

2a Name and initials

2b Date of birth - -

Tax Registration / Citizen Service Number

< 2c Address

Postal code and town / city

Country

2d Telephone number

2e E-mail address

3 Details required for the exemption

Name and domicile of the paying company

Payment date - -

Number of dividend coupons

Gross amount of the dividend € .

Amount that is claimed € .



4 Statement and signature of the applicant

The applicant states that:

- he/she under Netherlands law is to be considered the beneficial owner of the dividend/dividends¹;
- he/she had, has or will have no permanent establishment or a fixed base in the Netherlands¹; and
- he/she satisfies all other conditions set in the Convention that apply to the exemption.

Place

Date

 - -

Signature

¹ Delete as necessary.

5 Confirmation of the tax authority of the place of residence of the applicant

I confirm that, to the best of my knowledge, the applicant on the payable date(s) of the dividend/the dividends is/was a resident within the meaning of the Convention for the avoidance of double taxation between the Netherlands and the country listed below

Country

Name

Place

Date

 - -

Stamp
impression

Signature

Privacy

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Explanation accompanying form Ib 092 universeel

Instructions for the completion and processing of the Ib 092 Universeel form

In most of the tax conventions that have been concluded by the Netherlands, as far as withholding tax on dividend is concerned, a distinction is made between 'portfolio dividends' (also referred to as investment dividends) and 'participation dividends' (see the section on participation dividends at the bottom of the last page). All further uses of the word 'dividend' refer to portfolio dividend.

Dutch dividend tax of 15% is withheld from the income from Dutch shares, profit-sharing certificates and certain loans (including profit-sharing bonds with a term of more than 10 years), the dividend. You can use the Ib 092 Universeel form to apply for a (partial) exemption from Dutch dividend tax. One condition is that the country you live in has signed a tax convention with the Netherlands and that the tax administration of your country of residence certifies that you are a resident of that country. Below follows information on when you may use the Ib 092 Universeel form and how you should complete it.

General

The Netherlands has concluded conventions for the avoidance of double taxation with a great number of countries (see the list of treaty countries). If you are a resident of a country with which the Netherlands has signed such a convention, you can apply for a (partial) exemption from Dutch dividend tax. To obtain this (partial) exemption from dividend tax, you must use the Ib 092 Universeel form, which consists of two copies.

Application for a (partial) exemption

In case of an application for an exemption, when the dividend is paid, the percentage that is exempt on the grounds of the tax convention with your country of residence is taken into account. You must fill in and sign an Ib 092 Universeel form in duplicate for each dividend payment you receive. Then you must send the two completed, signed copies of the form to the tax administration in your country of residence. The tax administration of your country of residence will date and sign the two copies of the form in the section certifying the place of residence, keep one copy and return the other to you. You must submit the copy that is returned to you when collecting your dividend. When provided with the form accompanied by the declaration of the place of residence, the person paying the dividend (generally a bank) is entitled to withhold dividend tax up to the percentage laid down in the tax convention concluded between the Netherlands and your country of residence.

Application for a refund

You may submit an application for a full or partial refund of dividend tax if the percentage of dividend tax laid down in the convention was deducted when the dividend was paid; see pages 7 and 8 of this form. You submit a digital application for a refund via belastingdienst.nl/refunddividendtax.

No entitlement to exemption from dividend tax

Residents of Armenia, Australia, Bangladesh, Belarus, Brazil, Bulgaria, Canada, Denmark, Germany (Federal Republic), Egypt, Estonia, The Philippines, Greece, Hungary, Iceland, Italy, Yugoslavia (convention still applying to Bosnia-Herzegovina, Montenegro, Serbia including Kosovo), Kazakhstan, Korea, Croatia, Latvia, Lithuania, Luxembourg, Macedonia, Morocco, Moldavia, New-Zealand, Ukraine, Uzbekistan, Pakistan, Poland, Rumania, Russian Federation, Soviet Union (former), Spain, Sri Lanka, Surinam, Tunisia, Turkey, Vietnam and Sweden may *not be exempted from* Dutch dividend tax, because the Netherlands may levy at least 15% dividend tax by virtue of the tax convention with these countries.

Only entitlement to (partial) exemption from dividend tax for income from profit-sharing bonds

Residents of Albania, Argentina, Belgium, France, Georgia, Mexico, Nigeria, Austria, Zambia and Zimbabwe may only be exempted from Dutch dividend tax for overpaid dividend tax on the income from profit-sharing bonds. As far as other dividend is concerned, the Netherlands may levy at least 15% Dutch dividend tax by virtue of the tax convention with these countries. So in these cases, it is not possible to apply for an exemption from Dutch dividend tax. For Albania, Argentina, Belgium, Georgia and Mexico, see also the 'Pension funds' section below.

Explanation accompanying form Ib 092 universeel (continuation)

Pension funds

Pension funds domiciled in Albania, Argentina, Bahrain, Finland, Hong Kong, Jordan, Mongolia*, Norway, Oman, Panama, Qatar, Slovenia, Uganda, United Arab Emirates, South Africa and Switzerland may, with respect to their Dutch portfolio dividends, apply for a full or partial exemption from Dutch dividend tax. Furthermore, pension funds domiciled in Albania, Argentina, Bahrain, Belgium, Georgia, Hong Kong, Mexico, Norway, Oman, Panama, Qatar, United Arab Emirates and Switzerland may, with respect to their income from Dutch profit-sharing bonds, apply for a full or partial exemption from Dutch dividend tax.

Details of the applicant

In this section you must enter the personal details requested or, in case of an entity (company/firm), the details relating to that entity (company/firm).

Details required for the exemption

You may *only* give the gross amount of the dividends and the amount for which you have applied for an exemption in Euros. In the section “amount of tax for which an exemption is claimed”, state the amount of dividend tax for which you are claiming an exemption.

Statement and signature of the applicant

Besides the conditions listed in the statement, you must also meet the other conditions laid down in the convention. You meet the condition regarding beneficial ownership if, in your case, it does not concern a situation in which some other person benefitted or benefits (wholly or partly) from the dividend by way of a dividend-substituting payment or another quid pro quo while that other person has less right (or no right) to deduction or reduction than the applicant himself and that other person maintains directly or indirectly his original shareholding position after the date the dividend was payable or paid. (See art. 4, paragraph 7, of the Dividend Tax Act of 1965)

If you meet the conditions laid down in the statement and the other conditions contained in the convention, you need to fill in the date and sign this section.

Confirmation of place of residence

This section is intended for the tax administration of your country of residence.

Signing of the form by an authorised representative

If an authorised representative signs the application, an authorisation relating to the beneficial owner must be enclosed unless the authorised representative has been provided with a general licence granting him the power to sign the forms on behalf of his clients by the Belastingdienst/Kantoor Buitenland.

Obtaining forms

Copies of this form can be obtained as follows:

- download via the website www.belastingdienst.nl
- from the Belastingdienst/Centrum voor facilitaire dienstverlening Unit Werkomgeving/Service team LRC
 - E-mail address: lrc.apeldoorn@belastingdienst.nl
 - P.O. Box 20049, 7302 HA Apeldoorn

Copy of IB 092 Universeel form

It is recommended that you make a photocopy of your completed and signed IB 092 Universeel form before sending it in.

* The treaty between the Netherlands and Mongolia ceased to have effect on 1 January 2014 (Treaty Series 2013, 33).

Explanation accompanying form Ib 092 universeel (continuation)
Overview of treaty countries, exemption from/refund of dividend tax (percentage of gross dividend)(RP) and the term within which the refund must be reclaimed (in years)(T).

Since July 2016, applications for a refund may only be submitted via www.belastingdienst.nl/refunddividendtax.

Treaty country	RP	T
Albania (7, 11)	0%	3
Argentina (5, 11)	0%	3
Armenia	0%	3
Australia	0%	3
Azerbaijan (19)	5%	5
Bahrain (21)	5%	3
Bangladesh	0%	4
Barbados* (17)	0%	3
Belarus	0%	3
Belgium (6)	0%	5(20)
Brazil	0%	5
Bulgaria	0%	5(20)
Canada	0%	3
China (19)	5%	5
Denmark	0%	5(20)
Germany	0%	5
Egypt	0%	3
Estonia	0%	5(20)
The Philippines	0%	2
Finland (17)	0%	5
France (7)	0%	5(20)
Georgia (22)	0%	3
Ghana*(13)	5%	3
Greece	0%	5(20)
Great Britain and Northern Ireland*(23)	5%	5
Hungary	0%	5
Hong Kong (24)	5%	3
Ireland*(8)	0%	6
Iceland	0%	3

Treaty country	RP	T
India (19)	5%	3
Indonesia (19)	5%	3
Israel*	0%	5
Italy	0%	5
Japan* (23)	5%	5
Yugoslavia (former) (1)	0%	5
Jordan (11)	0%	3
Kazakhstan	0%	3
Kuwait (9)	5%	3
Korea	0%	5
Croatia	0%	3
Latvia	0%	5(20)
Lithuania	0%	5(20)
Luxembourg	0%	5(20)
Macedonia	0%	3
Malaysia* (7)	0%	3
Malta*	0%	5(20)
Morocco	0%	3
Mexico (12)	0%	3
Moldova	0%	3
Mongolia (11, 28)	0%	5
New Zealand	0%	5
Nigeria (10)	0%	3
Norway (27)	0%	5
Ukraine	0%	3
Uzbekistan	0%	3
Oman (18)	5%	5
Austria (16)	0%	5(20)
Pakistan	0%	3
Panama (15)	0%	3

Treaty country	RP	T
Poland	0%	5(20)
Portugal (19)	5%	5(20)
Qatar (14)	5%	5
Romania	0%	5(20)
Russian Federation	0%	2
Saudi Arabia (21)	5%	5
Singapore* (7)	0%	3
Slovenia (17)	0%	5(20)
Slovakia (19)	5%	5(20)
Soviet Union (2)	0%	5
Spain	0%	5(20)
Sri Lanka	0%	3
Surinam	0%	5
Taiwan (3, 19)	5%	5
Thailand*	0%	3
Czech Republic (19)	5%	5(20)
Tunisia	0%	3
Turkey	0%	5
Uganda (17)	0%	5
Venezuela (19)	5%	2
United Arab Emirates (25)	5%	3
United States of America (26)	0%	3
Vietnam	0%	3
Zambia (7)	0%	6
Zimbabwe (7)	0%	3
South Africa (4)	5%	3
Sweden	0%	5(20)
Switzerland (17)	0%	5

* The Convention with this country includes a 'remittance-base' provision. If this provision applies to the relevant inhabitant of that country, you must apply for a refund via www.belastingdienst.nl/refunddividendtax.

- (1) The treaty applies to Bosnia and Herzegovina and the Federal Republic of Yugoslavia (Montenegro and Serbia, including Kosovo).
- (2) The treaty applies to the former parts of the Soviet Union, with the exception of those former parts of the Soviet Union to which a new treaty is already applicable.
- (3) On 27 February 2001, an 'Agreement for the avoidance of double taxation' was concluded between the Taipei Representative Office in the Netherlands and the Netherlands Trade and the Netherlands Trade and Investment Office in Taipei. Formally, this agreement is not a tax agreement, but both countries consider it to be a tax agreement.
- (4) For exempt pension funds, natural persons or entities other than pension funds, a treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- (5) A treaty percentage of 12% and an exemption/refund percentage of 3% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (6) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from profit-sharing bonds paid to non-natural persons, including pension funds. For both natural and non-natural persons, a treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (7) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (8) A treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (9) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares, profit-sharing certificates and profit-sharing bonds. A treaty percentage of 25% and an exemption/refund percentage of 0% apply to persons who are resident in Kuwait and in a third country.
- (10) A treaty percentage of 12.5% and an exemption/refund percentage of 2.5% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (11) For exempt pension funds in Argentina, Jordan and Mongolia, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. For exempt pension funds in Albania, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares and profit-sharing certificates, and a treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from profit-sharing bonds. With respect to Jordan and Mongolia, a treaty percentage of 15% and an exemption/refund percentage of 0% apply to natural persons or entities other than pension funds.
- (12) For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds. In cases as referred to in Article 11(2)(a) or Article 11(3)(a) of the Convention, a treaty percentage of 5% or 10% and an exemption/refund percentage of 10% or 5% apply to income from profit-sharing bonds earned by natural persons or entities other than pension funds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.

Explanation accompanying form Ib 092 universeel (continuation)

- (13) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares, profit-sharing certificates and profit-sharing bonds. For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- (14) For exempt pension funds and collective investment funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. For natural persons or entities other than pension funds, a treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares and profit-sharing certificates, and a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds.
- (15) For exempt pension funds and government bodies as referred to in Article 10(3), in conjunction with Article 11(3), of the Convention, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. A treaty percentage of 5% and an exemption/refund percentage of 10% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (16) A treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (17) For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. For natural persons or entities other than pension funds, a treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- (18) For pension funds and government bodies as referred to in Article 10(4) of the Convention, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares and profit-sharing certificates. A treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds.
- (19) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- (20) For the Member States of the European Union with which the Netherlands has concluded a tax treaty in which a time limit of less than five years has been agreed, a time limit of five years must be used for a refund of dividend tax withheld pursuant to paragraph 6, part 3 of the Decree of 16 December 2010, no. DGB2010/6799M, Government Gazette 2010, 20999.
- (21) For Saudi Arabia and Bahrain, a treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares and profit-sharing certificates. For income from profit-sharing bonds, a treaty percentage of 5% and an exemption/refund percentage of 10% apply to Saudi Arabia and a treaty percentage of 0% and an exemption/refund percentage of 15% apply to Bahrain. For exempt pension funds in Bahrain, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. This general exemption or refund of Dutch dividend tax applies pursuant to Article 10(10) of the Convention even if the recipient of the dividends:
- is the Bahrain government or a Bahrain state-owned enterprise;
 - is a listed company; or
 - conducts an active enterprise.
- (22) A treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds. For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds. A treaty percentage of 15% and an exemption/refund percentage of 0% apply to income from shares and profit-sharing certificates.
- (23) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares, profit-sharing certificates and profit-sharing bonds. For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- (24) A treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares and profit-sharing certificates. For income from profit-sharing bonds, the treaty percentage is 0% and the exemption/refund percentage is 15%. For exempt pension funds and government bodies as referred to in Article 10(3) in conjunction with Article 11(1) of the Convention, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- (25) For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds. For natural persons or entities other than pension funds, a treaty percentage of 10% and an exemption/refund percentage of 5% apply to income from shares and profit-sharing certificates, and a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from profit-sharing bonds.
- (26) For exempt pension funds, a treaty percentage of 0% and an exemption/refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- Please note!** Exempt pension funds must use the form IB 096 USA. For exempt organisations as referred to in Article 36 of the Convention, a treaty percentage of 0% and a refund percentage of 15% apply to income from shares, profit-sharing certificates and profit-sharing bonds.
- Please note!** Exempt organisations must use the form IB 095 USA.
- (27) For pension funds and government bodies as referred to in Article 10, fourth paragraph, of the Treaty, the income from shares, profit-sharing certificates and profit-sharing bonds the treaty percentage is 0% and the exemption/refund percentage is 15%.
- (28) The treaty between the Netherlands and Mongolia ceased to have effect on 1 January 2014 (Treaty Series 2013, 33).

Participation dividends

The IB 092 Universeel form must not be used to obtain a (partial) exemption from or refund of Dutch dividend tax on participation dividends. Participation dividends are usually involved when a foreign company on shares has at least 5%, 7.5%, 10%, 15%, 25%, 30%, 50% or a different percentage of the capital of a Dutch company. If the term 'participation dividends' is used, this always refers to dividends from a participation that at least complies with the minimum set in the relevant tax convention. A form is not required to obtain this (partial) exemption or refund, with the exception of the Tax Regulation for the Kingdom and the tax conventions signed with Luxembourg and Singapore. The foreign company concerned may contact the Dutch company paying the dividend and lodge the application for an exemption or refund with the tax inspector of the organisational unit of the tax administration which it falls under.