



Application

Exemption from wage tax/ national insurance contributions deducted at source

Why this form

Do you live in a country other than the Netherlands but you have an income from the Netherlands? And your employer, your pension fund or your benefits agency in the Netherlands withhold wage tax/ national insurance contributions? It may be so that you do not have to pay tax and/or national insurance contributions on that income in the Netherlands.

You are requesting permission from us by way of submitting this form to no longer deduct wage tax/ national insurance contributions. We will decide for each income whether you are granted an exemption from wage tax and/or national insurance contributions. Check whether you meet the conditions prior to filling in this form. If you do not meet the conditions, there is no need to send in the form.

The starting date of an exemption

An exemption only takes effect in any current year. Ensure that you always fill in the starting date which is within the current year or following it. Are you sending in your application more than 3 months before you get the income? We will not process your application for exemption. If you get your pension from 1 January, as an example, we will not process your application until after the 1 October of the preceding year.

It is not possible to get an exemption retrospectively. If you wish to get a refund of wage tax/ national insurance contributions which have been deducted in an earlier calendar year, file your tax return in respect of that year. If you do not have to file a tax return for that year, you may ask for a refund of wage tax/ national insurance contributions by filing your tax return.

Complete and send

We need a number of documents to make the assessment. The explanatory notes contain information as to what documents you have to send. Check whether you have included all the appendices and whether you have filled in the form completely. Send everything in an envelope with the proper postage to:

Belastingdienst/kantoor Buitenland
Team Loonheffing Particulieren
Postbus 2865, 6401 DJ Heerlen, the Netherlands

We will try to decide within 8 weeks of having received your application. If we approve your application, you will be receiving a statement informing you that you are granted the exemption. We will send the statement to you or to your authorized representative, if applicable. At the same time, we will send the statement to your employer, your pension fund or your benefits agency. If we dismiss your application, we will only send the dismissal to you or to your authorized representative, if applicable.

Privacy

We treat the data of citizens and companies and your privacy with care. Please visit belastingdienst.nl/privacy-statement and see how we do this.

Do you have any questions?

Call the International Tax Telephone (*BelastingTelefoon Buitenland*): 055 – 5385 385 and if you call from abroad +31 555 385 385.

1 The conditions for an application

- 1a Do you have a Citizen Service Number (*Burgerservicenummer* or BSN)? Yes
No. *We can only process your application if you have a Citizen Service Number (BSN). Do not send your application until you have a Citizen Service Number. Please refer to the explanatory notes to see how to apply for a Citizen Service Number.*
- 1b Do you have a 'Statement of tax liability in the country of residence' or other evidence which shows that you are a resident for tax purposes of your country of residence? Yes. *Send the statement or other evidence together with this form.*
No. *There is no need to continue filling in the form and sending it. It is not possible for you to apply for an exemption from wage tax/national insurance contributions deducted at source.*
First read the explanatory notes.



2 Your personal details and if applicable, the details of your partner

2a Complete your personal details below.

Initial(s) and surname

Date of birth (dd-mm-yyyy) - -

Street name and house number

Postal code and town

Country of residence

Daytime telephone number

Citizen Service Number (Burgerservicenummer or BSN)

Nationality

2b Are you a 'domiciled resident' of the United Kingdom, Malta, Malaysia, Ghana, Japan or Ireland? Read the explanatory notes as well.

No. Continue to question 2d.
 Yes. Send the form 'Statement of tax liability of the country or residence' together with this form.

2c What is the IBAN number (the bank account number) the income is paid into in relation to which you apply for exemption? Also read the explanatory notes. Start in the first box; if there are too many boxes, leave the other boxes free.

Accountholder

2d Do you have a partner?

No. Continue to question 2e.
 Yes. Fill in below the personal details of your partner.

Initial(s) and surname

Date of birth (dd-mm-yyyy) - -

Citizen Service Number (Burgerservicenummer or BSN)

Does your partner live at the same address you do (see question 2a)?

Yes. Continue to question 2e.
 No. Fill in the address details of your partner below.

Street name and house number

Postal code and town

Country of residence



2 Your personal details and if applicable, the details of your partner (continuation)

2e Do you or does your partner, if applicable, have living accommodation in the Netherlands? No. Continue to question 2f. Yes. Fill in the complete addresses and indicate if it is a matter of ownership.

Street name and house number

Postal code and town

Ownership No Yes

Street name and house number

Postal code and town

Ownership No Yes

Street name and house number

Postal code and town

Ownership No Yes

2f Did any members of your family stay behind in the Netherlands? No. Continue to question 3. Yes. Fill in the name and the address of your family members who stayed behind.

Initial(s) and surname

Street name and house number

Postal code and town

Initial(s) and surname

Street name and house number

Postal code and town

Initial(s) and surname

Street name and house number

Postal code and town



3 Exemption from national insurance contributions

3a Do you have any income from work in the Netherlands?
Read the explanatory notes.

No. Continue to question 4.
 Yes

3b What income from work do you have? Tick the box that applies to you. The explanatory notes contain more information about this income.

Income from paid employment
Are you going to stop this paid employment?

No
 Yes, from (dd-mm-yyyy) onwards

- -

Profit from business activities
Are you going to stop these business activities?

No
 Yes, from (dd-mm-yyyy) onwards

- -

Income from other work
Are you going to stop this work?

No
 Yes, from (dd-mm-yyyy) onwards

- -

3c Do you have any income from work in your country of residence? You only have to fill in this question when 1 or more income from work (see question 3b) are going to stop.

No
 Yes. Provide information on what type of work you do and at which location.

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4 Exemption from wage tax deducted at source

4a What is the income in relation to which you are applying for an exemption from wage tax deducted at source? Tick the box that applies to you.

wages or termination benefit. Fill in question 5.
 benefit. Fill in question 6.
 pension. Fill in question 7.
 annuity. Fill in question 8.



5 Wages or termination benefit

5a What is your profession?

5b Do you work outside the Netherlands? No Yes

5c Are you entitled to a termination benefit? No Yes. *Send the agreement with the employer or the decision from the Subdistrict Court showing the termination benefit concerned.*

5d Did you arrange for your termination benefit to be deposited into a private company incorporated to make periodic payments (*stamrecht-bv*)? No Yes. *Send the periodic payments agreement (stamrechtovereenkomst).*
You can only apply for an exemption from wage tax deducted at source if you were dismissed before 1 January 2014 and if you were paid the termination benefit before that date.

5e **Exemption 1** *Fill in the details pertaining to this exemption.*

Starting date (*dd-mm-yyyy*)

- -

Please note! *It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within the current year or following it.*

Name of employer

Street name and house number

Postal code and town

Withholding tax number

L Gross amount per year €

Policy number

You only have to fill in this number if you apply for an exemption from a termination benefit.

5f **Exemption 2** *Fill in the details pertaining to this exemption.*

Starting date (*dd-mm-yyyy*)

- -

Please note! *It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within the current year or following it.*

Name of employer

Street name and house number

Postal code and town

Withholding tax number

L Gross amount per year €

Policy number

You only have to fill in this number if you apply for an exemption from a termination benefit.

You may fill in a possible extra exemption in question 9.



6 Benefit

- 6a What is the benefit in relation to which you apply for an exemption from wage tax deducted at source?
- General Old Age Pensions Act (*Algemene Ouderdomswet* or AOW)
 - Surviving Dependents Act (*Algemene Nabestaandenwet* or Anw)
 - Invalidity Insurance Act (*Wet op de Arbeidsongeschiktheidsverzekering* or WAO)
 - Work and Income (Capacity for Work) Act (*Wet en Inkomen naar Arbeidsvermogen* or WIA)
 - Unemployment Insurance Act (*Werkloosheidswet* or WW)
 - Invalidity Insurance (Self-Employed Persons) Act (*Wet arbeidsongeschiktheidsverzekering zelfstandigen* or WAZ)
 - Invalidity Insurance (Young Disabled Persons) Act (*Wet arbeidsongeschiktheidsvoorziening jonggehandicapten* or Wajong)
 - Another benefit. Send the details which show what type of benefit you receive, from which benefits agency and the amount of the benefit.

- 6b **Exemption 1** *Fill in the details pertaining to this exemption.*

Starting date (dd-mm-yyyy)

 - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within or following the current year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L Gross amount per year €

Benefit number

- 6c **Exemption 2** *Fill in the details pertaining to this exemption.*

Starting date (dd-mm-yyyy)

 - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within or following the current year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L Gross amount per year €

Benefit number

You may fill in a possible extra exemption in question 9.



7 Pension

- 7a Have you built up a pension in public-sector employment? No
 Yes. Send the overview of the years of service from the General Pension Fund for Public Employees (Algemeen Burgerlijk Pensioenfonds or ABP) or send the policy of the pension which you have built up during public-sector service in another pension fund.
 Read the explanatory notes.
- 7b Are you a resident of Belgium and have you built up a pension in the Netherlands prior to 1 January 2007 in what is referred to as a C-policy? No
 Yes. Send a copy of the C-policy.
 Read the explanatory notes.
- 7c Was – a part of – your pension, your bridging payment or another right built up from work done outside the Netherlands? No
 Yes. Send a statement from the employer which shows which part of the pension was built up from work outside the Netherlands.
- 7d Are you going to commute a pension? No
 Yes. Send the commutation agreement of the pension fund.

- 7e **Exemption 1** Fill in the details pertaining to this exemption.
 Send the pension policy or send a statement from the pension provider showing your pension.

Starting date (dd-mm-yyyy)

 - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within or following the current year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L Gross amount per year €

Policy number/Benefit number

- 7f **Exemption 2** Fill in the details pertaining to this exemption.
 Send the pension policy or send a statement from the pension provider showing your pension.

Starting date (dd-mm-yyyy)

 - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within or following the current year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L Gross amount per year €

Policy number/Benefit number

You may fill in a possible extra exemption in question 9.



8 Annuity

8a Do you have an annuity insurance policy or a banking agreement? No. We cannot process the form without the annuity insurance policy or the banking agreement. Yes. Send the annuity insurance policy or the banking agreement together with the form.

8b Do you live in Belgium? No Yes. See caption 'Gross amount' in question 8c and 8d and fill in the total amount of all the annual payments from the annuity payments from the Netherlands. We refer in this case to the amount before the deduction of wage tax/national insurance contributions.

8c **Exemption 1** Fill in the details pertaining to this exemption.

Starting date (dd-mm-yyyy) - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within or following the current year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number L

Gross amount € annually quarterly monthly a one-off payment

Policy number/Benefit number

8d **Exemption 2** Fill in the details pertaining to this exemption.

Starting date (dd-mm-yyyy) - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must therefore fill in a date that is either within or following the current year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number L

Gross amount € annually quarterly monthly a one-off payment

Policy number/Benefit number

You may fill in a possible extra exemption in question 9.



9 Space for possible extra exemptions

9a Exemption 1

Fill in the details pertaining to this extra exemption.

Starting date (dd-mm-yyyy)

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Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must fill in a date that is either within or following the current year.

This exemption concerns

 wages or termination benefit. Read in the explanatory notes to question 5 which documents you must send.
 benefit. Read in the explanatory notes to question 6 which documents you must send.
 pension. Read in the explanatory notes to question 7 which documents you must send.
 annuity. Read in the explanatory notes to question 8 which documents you must send.

Name of employer or benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L

Gross amount

 € annually quarterly monthly a one-off payment

Policy number/Benefit number

9b Exemption 2

Fill in the details pertaining to this extra exemption.

Starting date (dd-mm-yyyy)

 - -

Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must fill in a date that is either within or following the current year.

This exemption concerns

 wages or termination benefit. Read in the explanatory notes to question 5 which documents you must send.
 benefit. Read in the explanatory notes to question 6 which documents you must send.
 pension. Read in the explanatory notes to question 7 which documents you must send.
 annuity. Read in the explanatory notes to question 8 which documents you must send.

Name of employer or benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L

Gross amount

 € annually quarterly monthly a one-off payment

Policy number/Benefit number



9 Space for possible extra exemptions (continuation)

9c **Exemption 3**

Fill in the details pertaining to this extra exemption.

Starting date (dd-mm-yyyy)

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Please note! It is not possible to get an exemption retrospectively. An exemption relates at most to the current calendar year. You must fill in a date that is either within or following the current year.

This exemption concerns

wages or termination benefit. *Read in the explanatory notes to question 5 which documents you must send.*
benefit. *Read in the explanatory notes to question 6 which documents you must send.*
pension. *Read in the explanatory notes to question 7 which documents you must send.*
annuity. *Read in the explanatory notes to question 8 which documents you must send.*

Name of employer or
benefits agency

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Street name and house number

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Postal code and town

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Withholding tax number

..... L

Gross amount

€ annually quarterly monthly a one-off payment

Policy number/Benefit number

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10 Space for clarifications and observations

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11 The details of an authorized representative

- 11a Do you have an authorized representative? *First read the explanatory notes.* No. *Continue to question 12.* Yes. *Fill in the details of your authorized representative in question 11b. Please include the statement of authorization as well as a copy of a valid proof of identity.*

- 11b Name of authorized representative
- Street name and house number
- Postal code and town
- Country
- Daytime telephone number

12 Signature

- Place of signature
- Date of signature (*dd-mm-yyyy*) - -
- Signature
Sign within the box.
- Number of appendices

