



# Application

## Exemption from wage tax and/or national insurance contributions

### Why this form

Do you live in a country other than the Netherlands but you have an income from the Netherlands? And your employer or your benefits agency in the Netherlands withhold wage tax and/or 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.

Use this form to apply for an exemption from wage tax and/or national insurance contributions. This is a declaration that your employer or benefits agency no longer has to withhold wage tax and/or national insurance contributions. We assess for each income whether you will receive a declaration of exemption for wage tax or national insurance contributions or both. Send the form only if you meet the conditions. You will find the conditions at question 1.

### 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. For example, if you get your pension from January 1 of the following year, we will not process your application until after October 1 of the current year.

If you wish to get a refund of wage tax and/or national insurance contributions which have been deducted in an earlier calendar year, file your tax return in respect of that year. If you are not obliged to file a tax return for that year you can reclaim wage tax and/or national insurance contributions by filing voluntary income tax returns.

### 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/Kennis- en Expertisecentrum Buitenland Team Loonheffing Buitenland Postbus 2865, 6401 DJ Heerlen, the Netherlands

We will try to decide within 8 weeks of having received your application. If so, we will give you an exemption. This states which exemptions apply. We will send the exemption statement to you or your authorised representative. We will also send the exemption to your employer or benefit agency. If we reject your application, we will only send the rejection to you or your authorised representative.

### Please note!

Your employer or benefit agency is not obliged to take the exemption into account. If your employer or benefit agency does not take this into account, you can claim a refund through your income tax return after the year ends.

### Privacy

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

### Do you have any questions?

Call the Tax Information Line for Non-resident Tax Issues (*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 and/or national insurance contributions.*
- 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

Daytime telephone number

E-mail address

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



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

- 2e Do you or, if applicable, your partner have living accommodation (your own property or rented from someone else) in the Netherlands?
- No. Continue to question 2f.
- Yes. Fill in the complete addresses and indicate whether the living accommodation is your own property or not.

Street name and house number

Postal code and town

Your property

 No  Yes

Street name and house number

Postal code and town

Your property

 No  Yes

Street name and house number

Postal code and town

Your property

 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 Information exemption from national insurance contributions**

- 3a Do you have any income from work in the Netherlands?  No. Continue to question 4.  
 Read the explanatory notes.  Yes
- 3b What income from current 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 Information exemption from wage tax**

- 4a What is the income in relation to which you are applying for an exemption from wage tax? *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

Complete this question only if you are applying for an exemption for 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 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 extra exemption.

Starting date (dd-mm-yyyy)  -  -

**Please note!** It is not possible to get an exemption retrospectively. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar year.

Name of employer

Street name and house number

Postal code and town

Withholding tax number  L Gross amount annually €

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 extra exemption.

Starting date (dd-mm-yyyy)  -  -

**Please note!** It is not possible to get an exemption retrospectively. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar year.

Name of employer

Street name and house number

Postal code and town

Withholding tax number  L Gross amount annually €

Policy number

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

You may fill in possible extra exemptions at question 9.



6

## Benefit

Complete this question only if you are applying for an exemption for a benefit.

- 6a What is the benefit in relation to which you apply for an exemption from wage tax?
- General Old Age Pensions Act (*Algemene Ouderdomswet* or AOW)
  - Surviving Dependants 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 extra exemption.

Starting date (*dd-mm-yyyy*)

-  -

**Please note!** It is not possible to get an exemption retrospectively. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

L  Gross amount annually €

Benefit number

6c **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. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

L  Gross amount annually €

Benefit number

You may fill in possible extra exemptions at question 9.



## 7 Pension

Complete this question only if you are applying for an exemption for a pension payment.

- 7a Have you built up a pension with the Algemeen Burgerlijk Pensioenfonds (ABP pension fund)? *Read the explanatory notes.*  No  Yes. *Send the overview of the years of service from the General Pension Fund for Public Employees (Algemeen Burgerlijk Pensioenfonds or ABP).*
- 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? *Read the explanatory notes.*  No  Yes. *Send a copy of the C-policy.*
- 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 extra 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. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L Gross amount annually € 

Policy number/Benefit number

### 7f Exemption 2

*Fill in the details pertaining to this extra 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. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar year.

Name of benefits agency

Street name and house number

Postal code and town

Withholding tax number

 L Gross amount annually € 

Policy number/Benefit number

You may fill in possible extra exemptions at question 9.



**8 Annuity**

Complete this question only if you are applying for an exemption for an annuity payment.

8a Do you have an annuity insurance policy or a banking agreement?  No. Without a policy or agreement, we will not issue an exemption for an annuity payment.  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 and/or national insurance contributions.

8c **Exemption 1** 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. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar 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 extra exemption.

Starting date (dd-mm-yyyy)  -  -

**Please note!** It is not possible to get an exemption retrospectively. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar 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 possible extra exemptions at question 9.





## 9 Space for possible extra applications for exemptions

### 9a Exemption 1

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. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar 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. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar 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)  -  -

**Please note!** It is not possible to get an exemption retrospectively. At most, the exemption is valid for the current calendar year. So you must enter a date that is within or after the current calendar 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

Gross amount €   annually  quarterly  monthly  a one-off payment

Policy number/Benefit number

**10 Space for clarifications and observations**



## 11 The details of an authorised representative

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

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

## 12 Signature

Place of signature

Date of signature

Signature

*Sign within the box.*

Number of appendices

