



Explanatory Notes

Application for exemption from payroll tax

Explanatory notes and general conditions for your application

A Citizen service number

You need a citizen service number (burgerservicenummer, BSN) in order for your application to be handled. If you do not have a citizen service number, you can apply for one. As a non-resident, you must report to one of the municipalities that have a registration facility for non-residents, bringing a valid identity document (passport or identity card) with you. In the Netherlands, you can register with one of the following municipalities: Alkmaar, Almelo, Amsterdam, Breda, Den Haag, Doetinchem, Eindhoven, Goes, Groningen, Heerlen, Leeuwarden, Leiden, Nijmegen, Rotterdam, Terneuzen, Utrecht, Venlo, Westland and Zwolle.

If you cannot come to the Netherlands to apply for a BSN, you can file a written request with the customer registration department of the Tax and Customs Administration. In order for your request to be handled, there are a number of things that must be included in and enclosed with your request:

- a signed application for a BSN
You may also have the application signed by an authorised representative, but you will then also have to enclose the authorisation.
- a copy of a valid identity document (passport or identity card)
- a statement of residency
This statement can be requested from your municipality or the tax authorities of your home country.
- the reason for your application
For example, you need the BSN to apply for an exemption from payroll tax.

Send your application for a BSN to:
Belastingdienst/kantoor Buitenland/klantregistratie
Postbus 29
6400 AA Heerlen
The Netherlands

B Tax resident

You have an income on which the Netherlands is allowed to levy tax. If you live in a country other than the Netherlands, it could be that this country is also allowed to levy tax on your income. In order to prevent both countries from levying tax on the same income, the Netherlands has made agreements with many countries. These agreements have been laid down in tax treaties. If you are considered to be a tax resident of your home country, this tax treaty (if any) will apply to you.

The concept of 'tax residence' means that your worldwide income is taxable in your home country. Merely demonstrating that you have a house abroad or that you are registered abroad will not suffice. You can use the 'Statement of tax liability in the home country' to demonstrate that you are liable to pay tax on your worldwide income in your home country. You should complete this statement and have it signed and stamped in your home country.

To ensure the best practical handling of the applications for exemption from payroll tax, we use the 'Statement of tax liability in the home country' which you can have signed and stamped by the tax authorities in your home country. If there is another way for you to demonstrate that your worldwide income is taxable in your home country, for example on the basis of a recent tax assessment and the associated tax return in your home country, then this is also allowed.

Please note!

If you have no 'Statement of tax liability in the home country', we will be unable to handle your application. If you have this statement, this will not automatically mean that we will consider you to be a tax resident of your home country. Do you also have lasting, personal ties with the Netherlands, for example immovable property or a partner staying behind in the Netherlands, whether or not with minor children? If so, you may have a double tax residence and we will have to investigate your tax residence further.

Explanatory notes and general conditions for your application (continuation)

1 Personal details of you and your partner (if any)

For question 1a

To residents of Great Britain, Malta, Northern Ireland and Malaysia, we will issue an exemption on the condition that the income is paid directly into your bank account in that country.

If you are a domiciled resident of a country levying tax on a remittance basis, it is not relevant if the income is actually transferred to your home country. You are a domiciled resident if you are a resident of the relevant country and also intend to stay there permanently. You can demonstrate this by means of a statement on your tax status from the tax authorities in your home country. You can submit this statement by using the form 'Statement of tax liability in the home country' (see this form for a further explanation).

2 Exemption from national insurance contributions

2b Income from work

Here, you state if you receive any income from work. The following income is considered to be income from work:

- wages, sickness benefits and other income you receive because you are employed
- profits from business activities (for example the proceeds you receive as a self-employed worker without employees)
- results from other activities (for example the proceeds you receive by carrying out a freelance assignment)

4 Income from employment and benefits

Here, you state if you receive an income from employment, a severance payment or a benefit. Social security benefits should be stated in question 4d. If you receive no income from employment or a benefit, you should proceed to question 6. Pension or annuity payments should be stated in question 5 or 6.

For question 4f

For this question, you should only state if you receive any payments from a private company incorporated to make regular payments (a 'stamrecht-bv'). This is only possible if you were dismissed before 2014 and received a severance payment or golden handshake. Did you have this severance payment or golden handshake paid into a 'stamrecht-bv'? If you receive any payments from this 'stamrecht-bv' and apply for an exemption for this, you should state those payments here.

For the start date of the exemption

You cannot be granted an exemption with retroactive effect. An exemption is granted not earlier than the current year. So you must enter a date that is within or after the current calendar year. For any periods that are before this calendar year, you can file a notice of objection. For income you receive more than 3 months after the application, we will not issue an exemption either.

5 Pension

For this question, you state the pension income for which you are requesting an exemption. You receive a pension if you accrued this pension with your employer during your working life. A pension is also considered to be a surviving dependant's pension or a disability pension. Apart from the amount of the pension and the period over which you accrued this pension, it is also important to state if part of the pension was not accrued in the Netherlands. If you worked for the government (public-law employment relationship), you must state this separately. If you will be commuting a pension, you must state this in question 5d.

Documents to be enclosed

Enclose the following documents:

- your pension policy or the statement from the pension provider showing your pension.
If you apply for the exemption for various pensions, you must enclose the policy document or the statement for each separate pension.
- the commuting agreement relating to your pension entitlements if your pension is commuted.
- If you receive a pension from the ABP pension fund, you should enclose a copy of your online 'MijnABP' overview of years of service.
- If you are a resident of Belgium and accrued a pension in the Netherlands, you must provide additional information if it concerns a so-called 'C policy' within the context of your pension accrual. You should then enclose a copy of the policy document and state the amount of your pension payment on an annual basis. A C policy is a pension policy under which you are the policy holder yourself as an employee, separate from your employer. Since 1 January 2007, it has no longer been possible to take out a C policy. It is, however, possible that you still receive payments under a C policy. If so, you should state these payments in this question.

For question 5a

Are you a resident of Switzerland or Great Britain? And have you received a pension from the Netherlands only since 25 December 2010? If so, you can skip this question.

Pensions received under a public-law employment relationship are accrued in periods you were employed by a government body, such as the Central Government, provinces, municipalities, Chamber of Commerce and suchlike. It could also be that an employment relationship with a 'semi-government body' is considered to be a public-law employment relationship. Examples of such bodies are certain universities and public transport companies. If your pension does not come from a public-law employment relationship, it will come from a private-law employment relationship. It could also be that your pension was accrued partly under a public-law and partly under a private-law employment relationship. This is the case, for example, if a publicly owned company was privatised at the time when you were employed by that company. An example of a publicly owned company that was privatised is PTT.

Explanatory notes and general conditions for your application (continuation)

If you accrued all or part of your pension under a public-law employment relationship, you will, in most cases, receive a pension payment from Stichting Pensioenfonds ABP (General Pension Fund for Public Employees). If your pension was placed with ABP, you must enclose your 'MijnABP' overview of years of service. This overview will show the ratio of your public-law and private-law pension. This is important for the assessment of your application.

Here, you also state payments under a pension not placed with ABP, but still accrued in public service.

For question 5d

A pension may be commuted if the pension stays below a minimum limit, causing the remaining amount to be too low in order for regular payments to be made. Your pension fund or insurance company will inform you of this.

6 Annuities

An annuity is a fixed and even regular payment in money, which is often an addition to the state old-age pension and the pension. An annuity may include both regular payments under a life insurance policy and annuity payments you receive from a bank (banking annuity). If the annuity follows from a severance payment, you should also enclose the policy document or banking agreement belonging to the accrual period.

Documents to be enclosed

Enclose the following documents:

- the policy of the annuity for which you are requesting an exemption
- if you are requesting an exemption for a banking annuity, you should enclose the agreement with the bank where you are saving for your annuity

Annuities have an accrual period and a payment period. You take out insurance or a bank savings product with an accrual policy. If this policy has reached the maturity date, the payments will then be laid down in a policy or bank savings product under which payments are made. For periodical annuity insurance or a bank savings product, you must enclose this policy or banking agreement under which payments are made. If you redeem an annuity, an accrual policy will suffice.

If the accrual policy has reached the maturity date, and you do not take out a new insurance policy or bank savings product under which payments are made, we will consider this to be a redemption.

Please note!

We cannot issue an exemption on the basis of an offer from a bank or insurer.