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The Dutch tax return deadline is on 1 May each year, and it's important for expats to stay up to date with changes to income taxes in the Netherlands and be aware of how to file their tax returns. Tax planning in the Netherlands is not only important during tax season, but also during the process of immigrating, starting a job, or even buying or selling your own property. This guide sponsored by tax specialists J.C. Suurmond explains how to file your income tax return in the Netherlands. It includes information on the following: J.C. Suurmond Tax consultants provide tailor made advice and personal guidance on tax matters. With over 30 years experience, the organization is a fully-developed tax advisory office, for both private individuals and companies. Income tax in the Netherlands The Dutch Tax and Customs Administration (Belastingdienst) is responsible for collecting taxes and social security contributions in the Netherlands. There are three different types of taxable income – or boxes – in the Netherlands, and each has its own tax rates. To calculate your taxable income, you need to aggregate your income in these three boxes: Income from work and homeownership Financial interests in a company Savings and investments Read more in our Guide to the Dutch tax system Getting your BSN number When you register in a Dutch city council or town hall, the tax authorities will be notified automatically and issue you a Dutch social security number (BSN number). You will then have the same status as a domestic taxpayer, with all the advantages and disadvantages of a regular Dutch taxpayer. This registration is mandatory to live and work in the Netherlands. Completing an M form The M tax return form in the Netherlands is the form you fill in for years where you only partly lived in the country due to relocation. In other words, the years in which you arrive or leave the Netherlands. Therefore, you will need to submit a form shortly after moving to the Netherlands. The deadline for submission is 1 July in the year following the one being assessed, although it is advisable to send before 1 May to avoid any interest charges. You should receive your M form automatically if you inform the tax authorities of your move. However, you can also request it. You can complete the form online if you have a digital tax account or, if you prefer, you can file the paper form. Here's where to request the 2021 M form on the Belastingdienst website. Withheld income tax If you work for a company as an employee, you must pay personal income tax, which your employer will withhold at source each month. This means you should be able to avoid having to pay a large lump sum of income tax at any point. You may still need to file a tax return each year if you have any income that hasn't been taxed, such as income from savings, shares or properties. Rules for freelancers Self-employed people and freelancers must pay income tax on their profits. Every year, you will receive a declaration letter from the Belastingdienst to file an income tax return. If you have not received a letter, but expect to pay over €45 or get a refund of over €14, you should apply to file a tax return anyway. Get more info on freelancers' tax in the Netherlands Who pays income tax in the Netherlands? If you live in the Netherlands or receive income from the Netherlands, you must pay income tax. You will pay tax on your income, savings, and investments, and any financial interests in a company. Expat employees who satisfy certain conditions can apply for the 30% ruling tax exemption. This exempts you from tax on 30% of your salary for five years. Those who are eligible for this benefit can choose the partial non-resident taxpayer status; this means they are a non-resident taxpayer for part of the income tax. Essentially, if you opt for partial non-resident taxpayer status, you will pay less tax in the Netherlands. Who is exempt from income tax in the Netherlands? The amount of income tax you pay depends on which boxes your worldwide income falls under. Tax exemptions in Box 1 In Box 1, the employer can pay employment income or certain costs (partly) tax-free under strict conditions, such as relocation allowance and extraterritorial costs. In this box, deductions include, amongst others: specific medical expenses alimony and other maintenance obligations study expenses temporary stay at home for the severely disabled deductible costs of homeownership Tax exemption in Box 3 In Box 3, you cannot include certain goods for personal use as assets in the net capital. Some assets that are tax-exempt in this box include: the property you live in (if it is yours/some types of insurance investments in environmental and cultural projects Earnings subject to income tax in the Netherlands Taxes on income and salary in the Netherlands Income from employment is taxed in Box 1. This includes: salary and tips business profits benefit, pension, annuities, and maintenance payments income earned as a self-employed, freelancer, artist, or professional athlete Taxes on employment benefits Employers must withhold salaries tax and national insurance contributions from all income components paid to employees. This includes salary, holiday allowance, overtime payment, annual bonus, commissions, and benefits such as a company car. Some tax-free employment benefits such as travel allowances, study costs, lunches, and Christmas hampers can be provided by the employers. However, employers may provide such items tax-free only if their total value is less than 1.5% of the total salary costs. If their total value exceeds 1.5%, the employer must pay an 80% tax on the excess. Taxes on savings and investments In the Netherlands, you must pay tax on any savings, investments, shares and second homes. Wealth income is taxed in Box 3, which has a tax-free threshold of €50,000 from 2021. Your capital is the value of all your assets (such as savings and investments) minus any debts. After calculating your real capital, you may subtract from it the threshold of €50,000, which will be tax-exempt. You can then apply an annual rate on the remaining amount. Taxes on rental income If you rent out a property in the Netherlands that you own, you pay tax on the value of the property – or the WOZ-value – minus the mortgage amount. Rental income is not a source of income itself, therefore it is in Box 3, where you report income from savings and investments. How to file your tax return in the Netherlands You should receive a letter with your provisional tax assessment each year. You'll then need to file a tax return to pay any additional tax owed or request a refund if you've paid too much in tax. If you don't receive a letter, you may still need to file a tax return if you received any income which hasn't been taxed at source. Filing your tax return online Before filing your tax forms digitally via Belastingdienst, you first need to apply for a DigiD, which can take several weeks. The Belastingdienst is gradually shifting from paper to digital correspondence, therefore it is a good idea to prioritize digital communication and activate your online account at MijnOverheid.nl to access your messages. Furthermore, much of the Belastingdienst website is only available in Dutch, which makes many expats search for a tax accountant or adviser. Many of them are English-speaking and specialize in expats' taxes and international tax issues. Income tax deadlines in the Netherlands The Dutch tax year runs from 1 January to 31 December. You must file your tax returns in the consecutive year. The exact deadline depends on your tax position and the type of form you should file. In theory, tax residents in the Netherlands should submit their tax return any time from 1 March until 1 May; although it is possible to request an extension at any time before this date. Usually, you will have until 1 September. Tax advisers can generally request more time on top of this. For non-resident taxpayers, the deadline is 1 July; however, they can also apply for a postponement. Income tax forms in the Netherlands In most situations, for example, if you have lived in the Netherlands for the entire fiscal year, and are in a regular employment situation, you will file your tax return online. You can do this on the Belastingdienst website. However, there are other specific type of forms that apply to other situations. These include: P-form: if you do not file your tax return online, and are a resident taxpayer of the Netherlands. You use this if you are not living in the Netherlands at the time of filing your tax return, or are a Netherlands government official working abroad. M-form: for those who have lived in the Netherlands only for part of the year; such as people who have immigrated to or emigrated from the Netherlands the year before. From 2020, you can fill this form out online. C-form: for those who don't live in the Netherlands at the moment, but earn Dutch income (non-resident taxpayers) F-form (in Dutch): for relatives of a deceased person If you haven't received an invitation to submit your Dutch tax return, you can request the Dutch tax authority to issue a tax form on your behalf. If you know you have to report Dutch income tax to the authorities that hasn't yet been taxed, you are legally obliged to request a form and submit a tax return. Income tax rates in the Netherlands Box 1 In 2022, earnings up to €69,398 are taxed at 37.07%, while earnings over that limit will be taxed at 49.5%. The basic income tax rate was reduced from 37.1% in 2021 and will be cut further to 37.03% between 2022 and 2024. All workers in the Netherlands were entitled to a general tax credit of €2,837 in 2021 (or €1,369 if they were over the state pension age). Box 2 Income from a substantial interest or holding (at least 5%) in a limited company or regular benefits such as dividends and shares is assessed in Box 2. The rate for this box is 26.9%. Box 3 Box 3 covers income from assets such as savings and investments. The value of your assets, minus debts, is calculated once annually, on 1 January, to determine your net capital value. The tax-free capital limit is €50,650 in 2022, up from €50,000 in 2021. Married couples are entitled to a collective tax-free capital of twice this amount. Whatever amount that remains after the subtraction of the €50,650 allowance is taxed at a rate of 31% in the following brackets: €0-50,650: 1.82% €50,650-962,350: 4.37% >€962,350: 5.53% For example, if you have €60,650 of taxable savings, your first €50,650 will be tax-free. The remaining €10,000 falls into the first bracket, where a rate of 1.82% applies – leaving you with a fixed return of €182. On this, you'll need to pay 31% tax – so a total of €56. Self-employed tax rates The self-employed tax break will go down from €6,670 to €6,310 in 2022 as the government starts a slow process of cutting the deduction down to €3,240 by 2036. The government says most self-employed workers will still be better off due to tax credits and changes in income tax rates. Some self-employed workers may be eligible for the new small business scheme (KOR), which came into force on 1 January 2020. If your turnover per calendar year does not exceed €20,000, you may be eligible. In practical terms, it means you will not have to charge your customers VAT or pay the VAT to the Tax and Customers Administration. Consequently, you will no longer have to file a VAT tax return in the Netherlands Personal tax allowance and deductions in the Netherlands Personal allowances are expenditures that you may deduct from your taxable income under certain conditions, such as medical expenses and study costs. Tax benefits of marriage Married couples qualify as fiscal partners. As a result, you can file a joint tax return in the Netherlands. You can do this the smart way by allocating deductions such as mortgage interest, study costs, and alimony payments to the partner with the highest income. This also counts if you have a legally-registered partnership and are registered as living at the same address, if you and your partner live at the same address and own the house together, have a child together, or have a joint pension scheme. Taxes for homeowners For homeowners, mortgage interest (on your primary residence) and mortgage-related expenses are tax-deductible. In 2022, the tax deduction relating to mortgage interest (hypotheekrentesafrek) will be a maximum of 40%. For the coming years, the mortgage interest deduction will gradually reduce until it reaches the basic rate of 37.05% in 2023. Tax relief is available in monthly installments during the year after filing the tax form for a provisional refund for mortgage relief; you can request this at the Dutch tax authority. If you leave the country again, you can rent out the house, sell it, or keep it for your own use. Self-employed income tax allowances in the Netherlands Costs such as equipment, travel, marketing, legal, accountancy, and services from a third party can be deducted as business expenses. However, dinners, gifts, and study trips costs are only partially deductible. Clothes, fines, personal devices, and personal computers are not deductible. Self-employed people and freelancers in the Netherlands can also apply for certain entrepreneur facilities such as investment allowance, tax-deferred retirement reserve, and entrepreneur allowance (tax credits). Learn more in our tax guide for freelancers Tax-deductible facilities Private business ownership allowance (zelfstandigenaftrek): If you pay income tax in the Netherlands, you will be eligible as an entrepreneur, and this will reduce your taxable income; Tax relief for new companies (startersaftrek): is an increase in the private business ownership allowance for new businesses; Small business scheme (kleinondernemersregeling): If you are eligible for the small business scheme, you pay less VAT; Microcredit: is available for (start-up) businesses in need of a loan or guidance. The scheme consists of a loan of up to €50,000 and coaching; SME profit exemption (MKB-winstvrijstelling): is an allowable deduction for small- and medium-sized enterprises. The number of hours you work for your business is irrelevant in this respect. After deducting the allowances above from their profit, entrepreneurs can claim an extra 14% tax relief. To fulfill the above allowances, you have to work in your business for at least 1,225 hours a year and must spend more than 50% of your working time working for your own company. This requirement does not apply if you have not become self-employed or a freelancer in the last five years. Income tax in the Netherlands for foreigners If you live in the Netherlands, you must state your worldwide income in your tax return. This includes your income from abroad, such as income from employment or foreign property. However, declaring your income from abroad does not always mean that you have to pay income tax on it in the Netherlands. If your country has a tax treaty with the Netherlands, you can avoid paying tax on your income more than once. This is double tax relief. The Netherlands has concluded tax treaties with a considerable number of countries, however, the contents of these treaties are not the same for every country. You can check out our guides on filing your taxes while living abroad for information on filing your UK, US, or Canadian taxes remotely. The 30% ruling Expats living in the Netherlands can also benefit from the 30% tax ruling if they are working for a Dutch employer. This is a tax ruling for workers who are hired from abroad, providing they meet certain conditions such as minimum salary requirements. If eligible, expat employees can receive 30% of their salary as a tax-free allowance, which is processed in payroll and usually paid out on a monthly basis. This allowance is essentially compensation for the costs of relocating to the Netherlands and is available for up to five years. Expats need to be aware that the 30% ruling benefit will impact other benefits he/she could be eligible for, such as social security, pensions, and residential mortgage loan, since they are based on your taxable salary. Get the lowdown in our Guide to the 30% ruling Foreign pension schemes The Belastingdienst can assign a foreign pension scheme as a recognized Dutch pension scheme. As a result, the foreign pension scheme would qualify under Dutch law, meaning that payments to the scheme are tax-deductible. For employees from the EU/EEA, a simplified procedure applies for recognition of the foreign pension scheme. Note that working in different countries often results in a lower pension, as changing pension systems generally has a negative influence on your pension accumulation. The impact in your situation depends on the fund or system that you come from and go to. Tax refunds in the Netherlands If you didn't work the whole year in the Netherlands, you can get a tax refund. This is because the tax withheld each month from your salary is based on your annual salary. Therefore, even if you have not received a form from the authorities in the Netherlands, it is worthwhile to file a tax return. After submitting your tax return, you will receive a preliminary assessment from the tax authorities between one to three months after the submission. The preliminary assessment is simply an estimation. You will receive the final assessment, along with payment or refund details, once the tax authorities check the tax return. The Dutch tax administration only transfers refunds to the personal bank account of the referred taxpayer. An income tax assessment will be issued by a tax inspector after the tax return has been audited. The refunds will be received after receipt of the final assessment; normally within two months. Tax fines in the Netherlands When you have filed a tax return but fail to pay the payroll taxes in time, or in full, then you will pay an administrative fine of 3% of the amount not paid in time or still outstanding. The fine starts at a minimum of €50 up to €5,278. On the other hand, if you do not file a return or file a return on time, then you will receive an administrative fine of €65. If there is a recurrent failure to either file correct and complete returns or file returns in time, or make the payments in time, the Dutch tax authorities may impose higher administrative fines, such as: Maximum of €1,319: failure to file returns or failure to file returns in time; Maximum of €5,278: failure to pay the payroll taxes or pay the payroll taxes in time or in full; a maximum of 10% of the amount of the payroll taxes not paid in time or still outstanding. Income tax advice in the Netherlands Effective tax planning is not only important during tax season in the Netherlands, but also during immigration, emigration, the start of employment, and property sale or purchase. To make sure you are handling your Dutch taxes correctly, you can request a free tax review from many reputable tax preparers. After examining your current tax situation, a consultant will provide a quote for submitting your tax return or for further advice. Free tax scans A free tax scan can be useful even if your tax return is already arranged by your employer; this is usually carried out by a large accountancy office. Expats often feel that they get a one-size-fits-all service from employers, finding that the accountancy company works primarily for the employer's interest and not theirs; especially in regard to having no knowledge of what Dutch tax refunds entitle you to. As a result, many choose to get a second opinion from a tax adviser who is specialized in tax returns and refunds in the Netherlands. The same goes for self-employed professionals who can ask for extra help regarding their taxes and allowance requests.





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