



## Application Exemption from payroll tax

### Why this form?

You can use this form to ask us for permission to no longer deduct any wage tax/national insurance contributions (hereinafter: payroll tax) from income from the Netherlands.

Do you live in a country other than the Netherlands, but do you have income from the Netherlands? And is any payroll tax deducted from this income? It could be that you do not have to pay tax on this income in the Netherlands. In that case, your withholding agents do not have to deduct any payroll tax either when this income is paid to you.

You can use this form to request an exemption from deducting:  
– wage tax  
– national insurance contributions

For each income, we will assess if you have to pay wage tax and/or national insurance contributions.

### Completing and returning the form

Check if you have completed the form and if you have enclosed all annexes. Send the form and annexes in a sufficiently stamped envelope to:

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

### More information

Visit [belastingdienst.nl/internationaal](http://belastingdienst.nl/internationaal). Call the Tax Information Line Non-resident Tax Issues: +31 555 385 385, open from Monday to Thursday from 8.00 am to 8.00 pm and on Friday from 8.00 am to 5.00 pm.

### Conditions for application

Before completing this form, you should check if you meet the below conditions. If this is not the case, we will not process your application.

**Please note!** Read the explanatory notes to this form first.

- A Do you have a citizen service number (burgerservicenummer, BSN)?  Yes  No. Do you have no BSN? Information about how to apply for this number can be found in the explanatory notes. Or visit [belastingdienst.nl](http://belastingdienst.nl) for more information. We can only process your application if you have a BSN. You should therefore only send in your application if you have a BSN.
- B Do you have a statement that you are a tax resident of your home country?  Yes. Enclose the statement with this form. You can download the form 'Statement of tax liability in the home country' from [belastingdienst.nl](http://belastingdienst.nl).  No. You do not have to complete the form any further, nor do you have to send it. You cannot apply for an exemption from payroll tax.



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

1a Fill in your personal details here.

Name (full) and initials

Date of birth

 -  - 

Street and house number

Postal code and town

Country

Telephone number during the day

Citizen service number (BSN)

Nationality

E-mail address

Are you a domiciled resident of Great Britain, Malta or Northern Ireland?

No

Yes. In that case, you are entitled to an exemption without any conditions.

However, you have to prove that you are a domiciled resident. You can prove this using the form 'Statement of tax liability in the home country'. For this, you should read the explanatory notes..

1b Fill in the personal details of your partner (if any) here.

Name (full) and initials

Date of birth

 -  - 

Citizen service number (BSN)

Address (if different)



1c Do you or your partner (if any) have accommodation in the Netherlands?

No. Proceed to question 1d.

Yes. Fill in the full addresses below and state if you are the owner(s) of the accommodation.

Address

Ownership



No

Yes



No

Yes



No

Yes

1d Did any members of your family stay behind in the Netherlands?

No. Proceed to question 2.

Yes. State the name and address below.

Name

Address










**2 Exemption from national insurance contributions**

National insurance contributions are understood to be the following deductions from your wage or benefit: old-age pension contributions (AOW), contributions under the Surviving Dependants Act (ANW) and contributions under the Long-Term Care Act (Wlz). You may also be dealing with the alternative contribution under the Wlz. More information about this can be obtained from the Central Administration Office (Centraal Administratie Kantoor, CAK).

2a Do you have any income from work in the Netherlands?  No. Proceed to question 3.  Yes. Proceed to question 2b. A definition of income from work can be found in the explanatory notes.

2b What income from work do you have? Tick the applicable box.  income from employment profits  income from business activities  other income from work (this is called results from other work)

2c Are you going to stop performing this work?  No. Proceed to question 3.  Yes. Fill in the date and proceed to question 2d.

Date  -  -

2d Do you also have income from work in your home country?  No. Proceed to question 3.  Yes. Explain the work you do and where you perform this work.

Multiple horizontal dashed lines for text entry.

**3 Wage and/or benefits, pension, annuities**

For which income are you requesting an exemption from wage tax?  wage and/or benefits. Complete question 4.  pension. Complete question 5.  annuities. Complete question 6.



## 4 Income from employment and benefits

Do you have any income from employment in the Netherlands? Or were you employed in the Netherlands, and do you receive a severance pay? Or did you receive a severance pay via a right of entitlement to regular payments, or did you have the severance pay paid into a private company incorporated to make regular payments (a 'stamrecht-bv')? Or do you receive one of the following benefits: AOW, ANW, WAO, WIA, WW, WAZ or Wajong? Do you receive a different benefit? Complete this question if you are requesting an exemption from wage tax for this income.

- 4a What is your profession?
- 4b Do you work outside the Netherlands?  No  Yes
- 4c Are you requesting an exemption for a benefit?  No. Proceed to question 4e.  Yes
- 4d For which benefit are you requesting the exemption?  AOW  ANW  WAO  WIA  WW  WAZ  Wajong  A different benefit. Please enclose the data.
- 4e Did you receive a severance pay?  No  Yes. Enclose the agreement with the employer or the judgment given by the subdistrict court, showing this severance pay.
- 4f Did you have a severance pay paid into a 'stamrecht-bv'?  No  Yes. Please enclose the agreement granting a right to regular payments. Information about a 'stamrecht-bv' can be found in the explanatory notes.

**Please note!** You cannot be granted an exemption with retroactive effect. An exemption is granted for no more than the current calendar year. So you must enter a date that is within or after the current calendar year.

### Start date of the exemption

 -  - 

Name of employer or withholding agent

Address

Postal code and town

Payroll tax number

 L  Gross annual amount € 

Policy number/Benefit number

### Start date of the exemption

 -  - 

Name of employer or withholding agent

Address

Postal code and town

Payroll tax number

 L  Gross annual amount € 

Policy number/Benefit number

Any additional exemption can be entered in question 7.



## 5 Pension

Do you receive a pension benefit, or will you soon be receiving a pension benefit? Or do you commute a pension? Complete this question if you are requesting an exemption from wage tax for this income. We also need various documents in order to assess the application. A list of the documents to be enclosed can be found in the explanatory notes.

- 5a Did you accrue your pension under a public-law employment relationship?  No  
 Yes. Enclose a 'MijnABP' overview of your years of service.
- 5b Are you a resident of Belgium?  No  
 Yes. Enclose a copy of the policy document.
- 5c Was all or part of the pension, bridging benefit or other right accrued by performing work outside the Netherlands?  No  
 Yes. Enclose a statement from the employer showing the part of your pension that was accrued by performing work outside the Netherlands.
- 5d Will you be commuting your pension?  No  
 Yes. Enclose the statement from the pension fund that it concerns a small pension entitlement. More information can be found in the explanatory notes.

**Please note!** You cannot be granted an exemption with retroactive effect. An exemption is granted for no more than the current calendar year. So you must enter a date that is within or after the current calendar year.

### Start date of the exemption

 -  - 

Name of employer or withholding agent

Address

Postal code and town

Payroll tax number

 L Gross annual amount € 

Policy number/Benefit number

### Start date of the exemption

 -  - 

Name of employer or withholding agent

Address

Postal code and town

Payroll tax number

 L Gross annual amount € 

Policy number/Benefit number

Any additional exemption can be entered in question 7.



## 6 Annuities

Do you receive a payment under an annuity insurance policy or under a banking annuity? Or will you soon be receiving such payment? Or do you redeem an annuity? Complete this question if you are requesting an exemption from wage tax for this income. We also need various documents in order to assess the application. A list of the documents to be enclosed can be found in the explanatory notes.

- 6a Have you enclosed the policy document?  No. We cannot process the form without the policy document.  
 Yes
- 6b Do you live in Belgium?  No  
 Yes. In that case, fill in the total amount of all annuity payments you receive per year from the Netherlands. We mean the gross amount, so the amount before any payroll tax is deducted.

**Please note!** You cannot be granted an exemption with retroactive effect. An exemption is granted for no more than the current calendar year. So you must enter a date that is within or after the current calendar year.

**Start date of the exemption**

 -  - 

Name of withholding agent

Address

Postal code and town

Payroll tax number

 L 

Gross annual amount

 €  per year  per quarter  per month  once-only

Policy number/Benefit number

**Start date of the exemption**

 -  - 

Name of withholding agent

Address

Postal code and town

Payroll tax number

 L 

Gross annual amount

 €  per year  per quarter  per month  once-only

Policy number/Benefit number

Any additional exemption can be entered in question 7.





**7 Space for any additional exemptions**

Any additional exemptions for which you do not have any space in question 4, 5 or 6 can be stated here.

**Please note!** You cannot be granted an exemption with retroactive effect. An exemption is granted for no more than the current calendar year. So you must enter a date that is within or after the current calendar year.

**Start date of the exemption**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

This exemption concerns

wage and/or benefit     pension     annuity

Name of employer or withholding agent

\_\_\_\_\_

Address

\_\_\_\_\_

Postal code and town

\_\_\_\_\_

Payroll tax number

\_\_\_\_\_ L \_\_\_\_\_

Gross annual amount

€ \_\_\_\_\_  per year     per quarter     per month     once-only

Policy number/Benefit number

\_\_\_\_\_

**Start date of the exemption**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

This exemption concerns

wage and/or benefit     pension     annuity

Name of employer or withholding agent

\_\_\_\_\_

Address

\_\_\_\_\_

Postal code and town

\_\_\_\_\_

Payroll tax number

\_\_\_\_\_ L \_\_\_\_\_

Gross annual amount

€ \_\_\_\_\_  per year     per quarter     per month     once-only

Policy number/Benefit number

\_\_\_\_\_

**Start date of the exemption**

\_\_\_\_ - \_\_\_\_ - \_\_\_\_\_

This exemption concerns

wage and/or benefit     pension     annuity

Name of employer or withholding agent

\_\_\_\_\_

Address

\_\_\_\_\_

Postal code and town

\_\_\_\_\_

Payroll tax number

\_\_\_\_\_ L \_\_\_\_\_

Gross annual amount

€ \_\_\_\_\_  per year     per quarter     per month     once-only

Policy number/Benefit number

\_\_\_\_\_





**8** Space for explanation and remarks

A large area of the page is filled with horizontal dotted lines, providing space for writing explanations and remarks.





**9** Details of authorised representative

9a Do you have an authorised representative?  No. Proceed to signing.  
 Yes. Enter the details of the authorised representative in question 9b.  
We will send our reply to the authorised representative.

9b Name   
Address   
Postal code and town    
Country   
Telephone number during the day

*If your request for an exemption from the deduction of wage tax and/or national insurance contributions is made by a person you authorised, you should enclose the authorisation.*

**10** Signing

I hereby request an exemption from the deduction of wage tax and/or national insurance contributions.

Place   
Date  -  -   
Signature   
*Please write within the box.*  
Number of annexes

