



Global Employer Services Individual tax

Dutch Supreme Court rules that 150 km limit is justified

Dutch 30% facility update

On 4 March 2016, the Dutch Supreme Court ('Hoge Raad') issued its judgement on whether the 150 km criterion for the Dutch 30% facility is justified.

[Judgement](#)

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The Dutch Supreme Court has passed its judgement that the 150 km criterion for the 30% facility is justified and is not incompatible with the European free movement of workers.

As a result, an employee would only be eligible for the Dutch 30% facility if he or she has lived at a distance of more than 150 kilometers from the Dutch border during the 24 months preceding his or her employment in the Netherlands, for more than two thirds (16 months) of that period. Apart from this condition, the employee will also have to fulfil the regular conditions as foreseen in Dutch tax law.

A more detailed tax alert will be sent out beginning of next week.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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