



Global Employer Services

Individual tax

Transitory measures after all for shortened 30% facility in the Netherlands

With reference to the tax alert coverage of [19 September 2018](#), [4 June 2018](#) and [25 April 2018](#), what follows is the latest update concerning the Dutch 30% facility.

On 15 October 2018, the Dutch Ministry of Finance announced transitory measures for existing 30% rulings that would end in 2019 and 2020.

As previously mentioned, the Dutch government Plan includes a shortening of the 30% facility term to five years, as of 2019.

At first instance, the shortened term would also apply to employees who already benefit from the 30% facility. This has led to a public debate about the Dutch government's reliability and the importance of the 30% facility in recruiting highly qualified foreign staff. Many requests for transitory measures were filed.

On 15 October 2018, the Dutch Ministry of Finance published a letter announcing amendments to the Dutch tax plans. The changes result from the revised plan in the Netherlands to not abolish the existing dividend withholding tax. The budget portion that subsequently becomes available will be used to implement transitory measures for the 30% ruling: existing 30% rulings that would end in 2019 or 2020 as a result of the reduced term, from 8 to 5 years, will be grandfathered.

Contacts

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