



Global Employer Services

Individual tax

Update regarding duration of Dutch 30% ruling on existing cases

The [Individual tax alert of 25 April 2018](#) informed that the reduction of the term for the Dutch 30% ruling, from eight to five years, will also affect employees already benefitting from the regime.

On 25 May 2018, the State Secretary of Finance confirmed that such reduction for existing cases is - in its point of view - legally defensible, arguing that:

- The decision to grant the 30% ruling is subject to future legislative changes
- If the term reduction would not be applied to existing cases, a possible unjustifiable difference in treatment could occur.

The Dutch tax authorities confirmed that they will inform the concerned employers and employees by letter during June 2018.

Nevertheless, a question remains on whether a Dutch court would support the legal justification in an individual case.

In addition, Deloitte Belgium was informed by its Dutch colleagues that a representation of employers is still attempting to convince the authorities to safeguard the rights of employees currently benefitting from the 30%-regulation.

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:

- Piet Verswijver, pverswijver@deloitte.com, + 32 2 600 69 34
- Frédéricq Jacquet, frjacquet@deloitte.com, + 32 2 600 65 29

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website:
<http://www.deloitte.com/be/tax>

Deloitte Academy

Tax Tools and Publications



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2018. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)