



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

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