



**TAX SAVINGS OPPORTUNITIES FOR
FOREIGN STUDENTS AND EMPLOYEES**

**J.C. SUURMOND & ZN.
TAX CONSULTANTS
www.jcsuurmond.nl**



TIMING AND DOMICILE

For non domestic tax payers it is essential to take the right tax decisions at the right time. In fact you will need advice ahead of time to arrive at the right decisions. Your tax domicile is not always clear as it depends on a number of factors. For example if you work in The Netherlands during the week and go back home at the weekend and for holidays your tax domicile is most likely not in The Netherlands. Professional advise is therefore essential to investigate where your tax domicile is and if your income is entirely, partly or not at all taxable in The Netherlands. Get advice before you take on a new job, buy property or register with the council. This could save significant amounts of money.

STUDYING IN THE NETHERLANDS

In principle the costs of studying in The Netherlands are tax deductible from your income. As a student your income will generally be low or non-existent and consequently the deduction will have no effect. However should you take up employment after your study the tax loss that has accrued because of the study cost deduction can often be compensated. It is important that the costs of your study are paid by yourself and actually in the period that you were resident in The Netherlands. Please remember to take advice before you take any action as detail is important. It is also important to check out the possibilities for the 30% ruling (see below).



SALARY SPLIT

It often proves worthwhile to split your taxable salary between two or more countries. This is sometimes possible if you are resident in one country and work in one or more other countries. To investigate possibilities in your particular situation professional help is usually required and this could save substantial amounts of tax.



30% RULING

The 30%-ruling is a special expat ruling to attract foreign expertise to the Dutch market. For those with a gross contract it will mean that 30% of your salary is tax free to cover your extra-territorial costs. In addition you will – upon request – be treated as a non tax resident for your box 2 and 3 income. This means that you are only taxable on your enterprise profits and labour income worldwide and not on your capital income, property, capital investments such as a Ltd company. Finally you will be able to exchange your driving license without taking a new test.

For promovendi or PhD students there are extended possibilities to secure the 30% ruling. It is again essential to take advice before you take any action to qualify for the 30% ruling. It is essential to emigrate from abroad at the request of your new employer. Tailored advice is required specifically in the more unlikely situations. J.C. Suurmond & Zn does that extra step; where other advisors say the 30%-ruling does not apply or where the tax office has not granted the request we have successfully obtained a positive decision in many situations. With the recent changes this is all the more important.

Just drop us an e-mail with your situation and we will soon be able to advise what the possibilities are in your situation. It is also important to know that we will also check if we can work for you on a no-cure-no-pay basis thus taking any risk of investing in a difficult situation with a potential negative decision.

UNTAXING TAXES



J.C. Suurmond & zn.
Tax consultants

J.C. Suurmond & Zn. Tax consultant is a Dutch tax advising company with an international dimension. We are able to advise you regarding tax consequences in The Netherlands for your specific situation. You will find our advisors are fluent in English and have affinity with different cultures. For more information please contact our office or visit our website: www.jcsuurmond.nl.

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