

Filing your tax return

Knowledge Centre for International Staff

Usually in February, you will receive your annual salary statement via 'My UM' under Employee Self Service (ESS). This document is important when filing your tax return with the Dutch tax authorities, which you may want – or be obliged – to do before 1 April each year.

Resident taxpayers

Taxpayers residing in the Netherlands are required to file a tax return in the Netherlands if they:

- have received an invitation from the Dutch tax authorities (*Belastingdienst*) to do so. They will be sent a form by the Tax Office by regular mail or can file their taxes digitally.
- have other sources of income. Visit the [Tax Office website](#) or contact the Tax Office via 0800 0543.

Non-resident taxpayers

If you are a non-resident taxpayer* in the Netherlands, you are required to file a tax return here if you:

- have received an invitation from the Tax Office to do so
- have received a C Form (*C-biljet*) from the Dutch Tax Office
- have not received an invitation to file a tax return nor a C Form, but you earned income in or from the Netherlands last year on which you have not paid any tax or have not paid enough tax and over which you owe more than €43
- have not received a tax return letter (*aangiftebrief*) and no C form, but qualify for a tax refund in excess of €14.

To file your tax return, use the tax return programme for non-resident taxpayers or a C or Tc Form. NB: If you lived in the Netherlands during part of the year, you must use an M Form and cannot file your return electronically.

Employers automatically withhold tax from their employees' salaries and will thus be in compliance with their liability to pay tax. Non-employees must report their income to the Tax Office, which will then levy tax over their earnings.

The Tax Office will approve a range of tax allowances, such as study expenses or the interest over any mortgage. It may also be financially beneficial to file a tax return if your employment contract with your Dutch employer came into effect midyear. In many cases, your total tax liability for the year will then be lower than the amount withheld by your employer.

You can make an online calculation to determine whether you are eligible for a tax rebate. To do so, download and complete the tax return application form from the Tax Office website. To submit the form you must sign it using your electronic signature or [DigiD](#) (only for resident taxpayers in the Netherlands).

If you have decided/need to file a tax return, you can do so using either a digital or a hard-copy form. The **digital form** can be downloaded from the Tax Office website. The hard-copy form is available from [tax office branches](#) and can be ordered by calling the [Tax Office phone number](#) 0800 0543.

DigiD is a personal digital identity which gives resident tax payers in the Netherlands access to various governmental body services which require identification using a secure, personalised login code. These include:

- SVB, the social insurance institute
- Belastingdienst, the Tax Office
- CWI, the Centre for Work and Income
- UWV, Institute for Employee Benefit Schemes

Visit www.digid.nl for more information. While the procedure itself is only available in Dutch, this website provides [clear instructions in English](#).

For support with filing your taxes, you may wish to contact a tax adviser or accountant. Examples:

- The Dutch Tax Office (*Belastingdienst*) via phone 0800 0543
- Koenen & Co tax advisers, www.koenenenco.nl, Duitsepoort 13, 6221 VA Maastricht, phone 043 3219080
- EY (formerly known as Ernst & Young), www.ey.nl
- Pryme Mobility, <http://prymemobility.nl/>
- Partner in Tax, www.partnerintax.nl
- Jules and You, www.julesandyou.com

For more general information on the Dutch tax system, visit the [Tax Office](#) or Expatica.com websites.

*If you have demonstrable ties to the Netherlands (for instance, if you live and/or work here, or if your family lives here) you are generally considered a 'resident taxpayer' from day 1. If you live abroad but receive income that is taxable in the Netherlands, you are generally a 'non-resident taxpayer'. Non-residents can also apply to be treated as residents for tax purposes (to gain access to Dutch deductible items), while an additional category of partial non-resident taxpayers covers those eligible for the 30% ruling. As a resident taxpayer, you are taxed on your assets worldwide.

Maastricht University is not responsible for any support or advice given by third parties such as tax advisers or accountants.