



Employment tax  
with a personal fit.

## Newsletter

April 2013

### **Social partners' agreement**

As you may be aware, last week the Dutch government concluded a social partners' agreement with the employers' organisations and the trade unions. We have identified the key items relating to payroll tax:

- The early retirement scheme penalty levy of 52% is being temporarily suspended.
- The social partners have proposed not proceeding with the once-only renewal of the crisis levy of 16% for employers after all.
- As of 1 January 2016, the employers will again be (partially) liable for the unemployment insurance contribution.
- There are plans to reduce the administrative burden for employers in the case of young people with small part-time jobs.

It should be clear by the end of the summer whether the planned reduction in rates and taxes in the social agreement will actually be implemented in practice. We are following events closely and will keep you informed.

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### **Crisis levy**

As we discussed in our newsletter back in February, we would like to remind you again to lodge an appeal against the remittance of payroll tax in relation to the 16% crisis levy. This appeal must be submitted within six weeks of the remittance of the payroll tax. If you wish, we would be happy to help you submit this notice of appeal.

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### **Expense allowance scheme**

We already told you in our March newsletter that the definite effective date for the expense allowance scheme has been postponed by one year to 1 January 2015. The transitional arrangement has been extended by one year in order to make sure that the expense allowance scheme fits in with the situation in practice.

A so-called Internet consultation procedure was launched recently to enable people in the field to have a say on the final form the expense allowance scheme should take. You can access the Internet consultation platform (in Dutch) by clicking here: <http://www.internetconsultatie.nl/werkkostenregeling>.

### **30% tax ruling for second job appointment as well**

In a recent judgement, the court in Den Bosch ruled that a person who was already working as a supervisory board member in the Netherlands and had been awarded the 30% tax ruling should also be awarded the 30% tax ruling for a second job with a different Dutch employer. The Tax and Customs Administration was of the opinion that the 30% tax ruling could not be awarded to the second employer as there had been no recruitment from abroad. The court did not agree with the tax authority and stated that the employee should still be considered to have been recruited from abroad even though he already had a job with a Dutch employer.

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### **Immigration**

#### *Croatia: No free movement of workers yet*

Croatia will join the European Union on 1 July 2013. However, the free movement of workers will not yet apply to Croatians in the Netherlands. The government is of the opinion that the free movement of workers from Croatia is not desirable for the first two years at any rate. The government is able to apply this transitional measure for a maximum of seven years.

#### *Fees for Expatcenter Amsterdam*

As of 1 April 2013, the services of the Expatcenter Amsterdam are no longer free. The costs differ depending on the procedure. The fees are on top of the administrative charges for the Immigration and Naturalisation Service (IND). The cost for a 'highly skilled migrant' for a combined procedure consisting of the immigration procedure and registration in the municipal population register is € 210, plus € 105 for their partner and € 50 for each child (only for the first two children; no charges for the third and further children). The amounts are exclusive of VAT.

Start-up companies do not have to pay any fees for the services of the Expatcenter Amsterdam in the first year or for the first ten employees.

#### *Modern Migration Policy Act (MoMi)*

The list below gives some of the key changes that will result from the introduction of the MoMi Act on 1 June 2013:

- Companies with a 'highly skilled migrant scheme' declaration whereby the Immigration and Naturalisation Service granted an application for a residency permit in the year before the act came into force (i.e. in the period between 1 June 2012 and 1 June 2013) become recognised sponsors by law. Companies that do not meet this condition can submit a request for recognition after the act comes into force; they have to pay administrative charges of € 5,000 for this.
- Companies that wish to make use of the highly skilled migrant programme for the first time must pay € 5,000 to be admitted.

- Employers have an obligation to keep records and to provide information. For example, the employer must archive the records for five years after a contract has terminated, must deregister a skilled migrant and must report any relevant changes in the employer's organisation.
- A combined procedure is being introduced for the Regular Provisional Residence Permit (MVV in Dutch) and the residency permit: the new Procedure for Admission and Residence (TEV in Dutch).
- The request for a residency permit can be submitted while the individual in question is residing abroad.

Companies with a highly skilled migrant scheme declaration will be getting a letter from the Immigration and Naturalisation Service this week with information about the introduction of the MoMi Act.

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### Questions ?

Should you have any questions, please do not hesitate to call us or send us an email.

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