

Changes on the Partial Non Resident Tax Status

What has changed?

- As of tax year 2025 the Dutch Partial Non Resident tax status linked to the 30% expat facility has been abolished.
- Under this special tax status, expats with a 30% expat facility were exempt from taxation on income from savings and investments (Box 3).

Who is affected?

- You may qualify for a transitional regime if you were using the 30% expat facility on **December 31, 2023**. In that case you can still benefit from this special Partial Non Resident tax status until maximum the end of tax year 2026, or until the end date of the 30% ruling granted to you (whatever comes first).
- If you are not entitled to this transitional regime, you are no longer exempted from taxation on income from savings and investments (Box 3).

What this means for you?

- If you were resident in the Netherlands during (part of) calendar year 2025 and you are not entitled to the transitional regime, the information required for your Dutch income tax return may differ from previous years.
- You will likely need to report income from savings and investments and additional documentation may need to be provided.



Brief explanation Box 3 taxation

- For your information we will provide you some general background about the taxation in Box 3.
- Dutch tax residents are taxed on their net capital. Taxable income is calculated in Box 3 based on the value of the worldwide assets minus debts as at 1 January of the relevant tax year.
- If the worldwide assets minus debts are higher than the threshold of EUR 57.684 (EUR 115,368 for fiscal partners) , a deemed (notional) return will be calculated per asset category. This deemed return is then taxed at a flat tax rate of 36%.
- Below, an overview is listed with the most common box 3 elements.

Assets - value on January 1 of the calendar year	Asset category	Deemed return percentage (2025)
Bank- and savings accounts	Bank and savings accounts	1.44%
Shares (<5% of the total shares)	Other assets	5.88%
Real estate (not being your main residence)	Other assets	5.88%
Pension accounts	Other assets	5.88%
Other assets	Other assets	5.88%
Debts and mortgage loans	Debts	2.62% (-/-)

Foreign real estate

Foreign real estate (for example: real estate in Japan) is part of your savings and investments and should be reported in the Dutch income tax return if you are treated as a resident taxpayer.

However, in most cases, a relief for double taxation can be claimed based on the tax treaty between the Netherlands and Japan for the same amount.



Dividend tax withheld

If any dividend tax is withheld on your dividends these can be (partly settled) in your Dutch income tax return.

Alternative calculation

The actual income received during the year on these assets is in principle not relevant under the above scheme. However, for completeness 'sake please be informed that as a result of recent Court Decisions, Dutch tax legislation provides with a possibility to opt for taxation based on your actual income in box 3 if you can proof that this is less than the deemed income calculated as per the above. Please note however that in that case the tax-free threshold is not applicable and furthermore also unrealized value changes on investment accounts will not to be taken into account. Therefore, in many cases this may not be beneficial. Please do reach out to us in case you believe this might be the case in your specific situation.

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部分的非居住者に関する税制改正

何が変わったのでしょうか？

- 2025年より、30%ルーリング制度に連動したオランダの部分的非居住者の税務上のステータスは廃止されました。
- この特別な税務上のステータスのもと、30%ルーリングの適用を受けている者は貯蓄及び投資所得（Box3）に対する課税が免除されていました。

誰が影響を受けるのか？

- **2023年12月31日**時点において30%ルーリングの適用を受けていた者は、経過措置の対象となる可能性があります。その場合、2026年末まで、または、30%ルーリングの適用の期限のどちらか、この特別な部分的非居住者の税務上のステータスの恩恵を受けることができます。
- 経過措置の適用対象外の場合、貯蓄及び投資所得（Box3）に対する課税の免除はもはや適用されません。

これはあなたにとって何を意味するのでしょうか？

- 2025年中に（一部の期間であっても）オランダに居住し、かつ、経過措置の適用対象外である場合、オランダ所得税申告のために必要となる情報が過去の年から異なる可能性があります。
- 貯蓄や投資からの収入を報告する必要があり、また、追加書類の提出が必要になるかもしれません。

Box3の概要

- ご参考までに、Box3課税に関する一般的な背景をご紹介します。
- オランダの税務上の居住者は純資本に対して課税されます。課税所得は、該当年度1月1日時点の全世界資産価値から債務を差し引いたものに基づき、Box3で計算されます。
- 全世界資産から債務を差し引いた金額がEUR 57,684 (Fiscal PartnerはEUR 115,368) を超える場合、資産カテゴリーごとにみなし（名目上の）リターンが計算されます。このみなしリターンは36%の単一税率で課税されます。
- 以下に、最も一般的なBox3の要素の概要を示します。

資産 – 1月1日時点における価値	資産カテゴリー	みなしリターン率(2025年)
銀行預金、及び、貯蓄預金	銀行預金、及び、貯蓄預金	1.44%
株式 (総株式の5%未満)	その他の資産	5.88%
不動産 (主な居住地以外のもの)	その他の資産	5.88%
年金	その他の資産	5.88%
その他の資産	その他の資産	5.88%
債務、及び、住宅ローン	債務	2.62% (-/-)

海外不動産

海外不動産（例えば日本の不動産）は貯蓄や投資の一部であり、オランダ居住納税義務者はオランダの所得税申告において、それを報告する必要があります。

しかし、ほとんどの場合で日蘭租税条約に基づいて同額の二重課税の排除を請求することができます。



配当税の源泉徴収

配当に対して配当税が源泉徴収されている場合、それはオランダの所得税申告書で（一部）控除できる場合があります。

代替計算

これらの資産に係る実際の収入は、本制度においては原則的には関係ありません。ただし、最近の裁判所判決の結果としてとして、上記で計算されたみなし収入より少ないと証明できれば、Box3の実際の収入を適用することを選択できる可能性が示されています。ただし、その場合には非課税枠は適用されず、投資の未実現評価損益も考慮されませんので留意が必要です。したがって、多くの場合、これは有益とは言えないと考えられますが、もしこの代替計算の適用を検討される場合は、ぜひ我々にご連絡ください。

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