

荷兰税收居民认定规则

一、个人

根据 2001 年所得税法案 (Income Tax Act 2001) 第 2.1 条规定，身份为荷兰税收居民的自然人负有所得税纳税义务。根据荷兰税收法案 (Dutch General Tax Act) 第 4 条规定，自然人税收居民身份的认定须依照事实和情形而定。

根据荷兰法律，如果一个自然人在荷兰境内拥有永久性住所，则视为荷兰税收居民。

判定个人税收居民身份所依据的主要事实和情形包括：

- 大部分时间在荷兰境内逗留；
- 伴侣或家人在荷兰境内居住；
- 在荷兰境内工作；
- 在荷兰境内有保险；
- (家庭) 医生在荷兰境内；
- 本人是荷兰当地一家或多家的俱乐部或社会团体 (club/societies) 的成员；
- 子女在荷兰境内接受教育。

二、实体

根据 1969 年企业所得税法案 (Corporate Income Tax Act 1969) 第 2 条第 1 段规定，若一个实体为荷兰税收居民

企业，则须承担企业所得税纳税义务。根据荷兰税收法案第4条，公司税收居民身份的认定须以具体事实和情形为依据。

如果公司的实际管理机构位于荷兰，则视为荷兰税收居民。判定其实际管理机构是否位于荷兰所依据的主要事实和情形包括：

- 做出重要商业决策的地点；
- 董事工作及举行会议的地点；
- 保存业务记录并编制财务报表的地点。

以下也可以作为判断实际管理机构所在地的依据：

- 股东居住与举行会议的地点；
- 公司注册的地点；
- 公司登记成立或组织的地点。

根据一般税收法案第4条第4节的规定，2009年7月13日欧洲指令(European Directive, 2009/65/EU)中第1条规定的可转让债券集合投资计划(undertaking for collective investment in transferable securities, UCITS)也视为相关成员国的税收居民。

三、不视为税收居民的实体

以下根据荷兰相关法律，下列实体视作税收上的透明体：

- 闭合式共同基金；
- 合伙企业；
- 有限合伙企业；

-闭合式有限合伙企业。

四、联系方式

联系荷兰税务及海关总署客户服务部门 (Client Service of the Dutch Tax and Customs Administration)

联系电话: +31.55.538.53.85

(开放时间: 周一至周四 8:00-20:00, 周五 8:00-17:00)

联系地址:

Dutch Tax and Customs Administration/Limburg/
Foreign Office

Kloosterweg 22

Postbus 2865

6401 DJ Heerlen

The Netherlands

荷兰纳税人识别号编码规则

一、纳税人识别号介绍

纳税人识别号的发放：

自然人：在出生时或在市政部门登记时获得其纳税人识别号；

非自然人：在登记企业名称时获得其纳税人识别号。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
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二、纳税人识别号编码规则

荷兰的纳税人识别号由 9 位数字组成：999999999。

校验规则如下：

1. 纳税人识别号由 9 位数字组成：N1, N2, N3, N4, N5, N6, N7, N8, N9

第 9 位数字为校验码。

2. 校验码的算法： $[(N1*9) + (N2*8) + (N3*7) + (N4*6) + (N5*5) + (N6*4) + (N7*3) + (N8*2)] / 11$

校验码=以上运算结果的余数。

如果余数=10，则纳税人识别号无效。

纳税人识别号在线校验工具：

https://ec.europa.eu/taxation_customs/tin/tinRequest.html

三、如何找到纳税人识别号

个人纳税人识别号在护照、驾驶执照和身份证上均有记录。相关信息可参见：

https://ec.europa.eu/taxation_customs/tin/pdf/nl/TIN_-_country_sheet_NL_nl.pdf

四、国内网站信息

欧盟在线验证工具：

https://ec.europa.eu/taxation_customs/tin/tinRequest.html?locale=en

五、联系方式

有关社会保险号（BSN）的信息参见：

<https://www.government.nl/topics/identification-documents/contents/the-citizen-service-number> 也可联系荷兰税务及海关总署客户服务部门（Client Service of the Dutch Tax and Customs Administration）

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资料来源：

荷兰税收居民认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Netherlands-Tax-Residency.pdf>

荷兰纳税人识别号规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Netherlands-TIN.pdf>

Netherlands - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

According to Article 2.1 of the Income Tax Act 2001 a natural person is considered subject to income taxation when he is resident in the Netherlands. Article 4 of the Dutch General Tax Act states that the place of tax residency of a natural person is based on facts and circumstances.

According to Dutch law a natural person is tax resident in the Netherlands if his or hers permanent residence or whereabouts is in the Netherlands.

The main facts and circumstances that determine tax residence are:

- you spend most of your time at a Dutch address;
- your partner and/or family lives in the Netherlands;
- you work in the Netherlands;
- you have insurance in the Netherlands;
- your (family) physician is resident in the Netherlands;
- you are a member of one or more clubs / societies in the Netherlands;
- your kids receive an education in the Netherlands.

Section II - Criteria for Entities to be considered a tax resident

According to Article 2, paragraph 1 of the Corporate Income Tax Act 1969, an entity is subject to Dutch Corporate income tax if it is resident in the Netherlands. Article 4 of the Dutch General Tax Act states that the place of tax residency of an entity is based on facts and circumstances.

An entity is tax resident in the Netherlands if its place of effective management is in the Netherlands. The main facts and circumstances that determine whether the place of effective management is in the Netherlands are:

- the place where the important business decisions are made, AND;
- the place where the directors work and meet, AND;
- the place where the business records are kept and the financial statements are prepared.

The following circumstances can also be indications of the place of effective management:

- the place where the shareholders live and meet;
- the place where the entity is registered;
- the place of incorporation or organization

Article 4, paragraph 4 of the General Tax Act states that an undertaking for collective investment in transferable securities (UCITS) as meant in Article 1 of the European Directive of 13 July 2009, nr. 2009/65/EU, is deemed to be resident in the Member

State or State of which the Competent Authority has authorized the undertaking in accordance with Article 5 of that Directive.

Section III - Entity types that are as a rule not considered tax residents

The following entities organised under Netherlands law are considered fiscally transparent in the Netherlands:

- ‘Besloten fonds voor gemene rekening’ (closed fund for mutual account);
- ‘Maatschap’ (partnership);
- ‘Vennootschap onder firma’ (partnership);
- ‘Besloten commanditaire vennootschap’ (closed limited partnership).

Section IV - Contact point for further information

Contact point on tax residency:

You can also contact the Client Service of the Dutch Tax and Customs Administration by phone number +31.55.538.53.85

(Open: Monday - Thursday 08:00-20:00 – Friday 08:00-17:00)

Address:

Dutch Tax and Customs Administration/Limburg/ Foreign Office

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Netherlands - Information on Tax Identification Numbers

Section I – TIN Description

A TIN is allocated:

Natural persons: At birth or at registration at the municipality

Non-natural persons: At entry in the register of business names (handelsregister)

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Individuals	Yes	Entities	Yes
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Section II – TIN Structure

The Dutch TIN has 9 digits: 999999999.

Validation rule and check digit:

1. The TIN always has 9 digits: N1, N2, N3, N4, N5, N6, N7, N8, N9

N9 is a check digit.

2. Algorithm for check digit:

$((N1*9) + (N2*8) + (N3*7) + (N4*6) + (N5*5) + (N6*4) + (N7*3) + (N8*2))$

modulo 11

Check digit (N9) = remainder from above algorithm

If remainder = 10, the TIN is not valid.

TIN-check-module: https://ec.europa.eu/taxation_customs/tin/tinRequest.html

Section III – Where to find TINs

A TIN for individuals is recorded on a passport, driving license and identity card. All information can be found on:

[https://ec.europa.eu/taxation_customs/tin/pdf/nl/TIN - country sheet NL_nl.pdf](https://ec.europa.eu/taxation_customs/tin/pdf/nl/TIN_-_country_sheet_NL_nl.pdf)

Section IV – TIN information on the domestic website

EU online verification tool for the Netherlands:

https://ec.europa.eu/taxation_customs/tin/tinRequest.html?locale=en

Section V – Contact point for further information

For further information please visit the

<https://www.government.nl/topics/identification-documents/contents/the-citizen-service-number>

You can also contact the Client Service of the Dutch Tax and Customs Administration by phonenumber +31.55.538.53.85

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