

# Netherlands

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## Tax

### 1 How does an individual become taxable in your jurisdiction?

Resident individuals are subject to tax on their worldwide income. Non-resident individuals pay tax on domestic income. In the Netherlands there is no concept of domicile. Residence is important for tax purposes. Residence is to be determined 'according to the facts and circumstances'. The decisive factor for determining residence is the taxpayer's centre of vital interests. That is the country where his or her closest economic and family relationships are located. Under case law, the following circumstances are considered particularly relevant: the availability of a permanent home, the place where the spouse and children live and the location of the individual's personal and economic relations (eg the place of employment). Resident taxpayers pay income tax on the total amount of their global income. Non-resident taxpayers pay income tax in the Netherlands on their domestic income.

### 2 What, if any, taxes apply to an individual's income?

The taxes levied in the Netherlands to an individual's income are:

- personal income tax;
- wage withholding tax; and
- dividend withholding tax.

Resident individuals are subject to tax on their global income. There are three categories or boxes of income:

#### Box 1: income from employment and dwellings

In this box, the following categories of income are taxed:

- income from business activities;
- income from present and past employment;
- income from other activities that cannot be qualified as business activities or employment (any freelance activity, eg, occasional lecturing and consultancy work);
- periodical payments received from individuals (eg, alimony) or insurance companies (eg, a pension);
- periodical payments received from the state or a public body (eg, the state pension) and;
- income from owner-occupied dwellings.

The Dutch income tax rates for box 1 are progressive. The total income is divided in four brackets, each with its own tax rate (2012). Social security rates are 31.15 per cent (if applicable):

Income above	But below	Tax rate
€0	€18,945	33.10%*
€18,945	€33,863	41.95%*
€32,738	€56,491	42%
€56,491	-	52%

\* Social security contributions are included in the first two brackets

Income from business activities includes capital gains. Gains resulting from the normal administration of private wealth consisting of immovable property (including dwellings) are generally tax free as such, unless they result from activities going beyond normal property management.

#### Box 2: income from substantial shareholdings

Income from a substantial shareholding (that is, at least 5 per cent) includes dividends and capital gains, and is taxed at a flat rate of 25 per cent. For non-resident taxpayers this box only applies to shares held in resident companies. Dividends received from a substantial shareholding are taxed on a cash basis when they are received and capital gains on a substantial shareholding are taxed in the year of the disposal.

Dividends paid by resident companies are subject to a 15 per cent dividend withholding tax. This withholding tax may be offset against Dutch income tax by resident taxpayers.

Emigrating individuals with a substantial shareholding in a body corporate are deemed to dispose of their shareholding. This deemed disposition is provisionally subject to a 25 per cent tax on capital gains on the shareholding. The emigrating individual will receive a protective tax assessment that is not collected in advance. The taxpayer must provide security if he emigrates outside the European Economic Area (EEA). The assessment will be collected if, inter alia, the individual disposes (part of) a shareholding within 10 years following the individual's exit. If the shareholding value decreases after the individual's exit, the tax rate is reduced by 25 per cent of the amount the share value has decreased. At the end of the 10-year period, the (remaining amount of) protective tax assessments will be remitted.

#### Box 3: income from savings and investments

Property and assets in this category deem to produce a net yield of 4 per cent per year of their actual value. Assets and debts are valued on 1 January of that year. The net fictive yield is taxed at a flat rate of 30 per cent. This translates into an annual tax of 1.2 per cent on the actual value of the capital assets. The tax cannot be negative (ie, where liabilities exceed assets). Assets include all tangible and intangible assets. Second houses are also subject to taxation in box 3. Excluded from the yield assessment base is moveable property used for personal use (eg, cars, yachts and art collections), unless such property is mainly held as an investment.

Certain approved investments and monies below a certain value may be excluded from the yield investment base. The first €21,139 (amounts 2012) of the assessment base is tax-free. These exemptions apply per person. A (married) couple is therefore eligible for a double exemption.

For non-resident taxpayers taxation in box 3 is limited to Dutch real estate and direct or indirect rights thereto.

Deductible amounts like interest are generally assigned to the same box as the income to which they are related. Certain personal

allowances are deductible in box 1, box 3 or box 2 (in this order) if the income from the preceding box is not sufficient for deduction. These allowances are: alimony, losses on loans granted to starting entrepreneurs, childcare expenses, medical expenses and maintenance costs for historic monuments and gifts. Partners (spouses, registered partners, and certain cohabitants) are in principle taxed individually. However, there also exist categories of joint income and deductible expenditure.

Partners can apportion this joint income and deductible expenditure among themselves and as such choose the most beneficial division between the two of them.

Married persons or persons that have entered into a registered partnership recorded in the municipal register of births, deaths and marriages, automatically qualify as partners (unless they live permanently separated from each other). Persons living together without being married can qualify as partners for tax purposes if they meet specific conditions.

If a person lives in the Netherlands, that person will generally be subject to the Dutch compulsory social security system. This system comprises the General Old Age Pension (AOW), Surviving Dependents (Anw), child benefit and Exceptional Medical Expenses (AWBZ) schemes. Contributions to these insurance schemes are charged on earnings. The contributions are finally collected via the annual Dutch income tax assessment. Social security contributions are only calculated on the first two brackets in box 1.

The Netherlands grants levy rebates. The most important levy rebates are the general levy rebate granted to all resident taxpayers of (in general) €2,033 (2012 amount) and the employment levy rebate granted to resident, employed taxpayers of (in general) €1,611 (2012 amount).

#### Wage withholding tax

Wage withholding tax is levied as deductions at source. For employees, wage withholding tax is withheld on all income derived from employment or former employment. Social security contributions are included in the wage withholding tax. Previously withheld wage withholding taxes are deducted in the final income tax assessment.

Employees who are temporarily assigned in the Netherlands from abroad are known as extraterritorial employees. If these employees meet certain conditions, they are eligible for a special expense allowance scheme: the 30 per cent facility. Under this facility, 30 per cent of the wages may be provided tax free as compensation for the additional costs of a temporary stay in the Netherlands.

The employee must have a specific expertise that is rare in the domestic labour market or must be part of a job rotation scheme.

#### Dividend withholding tax

Dividend withholding tax is levied as a deduction at source. Dividend withholding tax is due on the proceeds of shares (including profit-sharing certificates and profit-sharing bonds) in public limited companies and private companies with limited liability established in the Netherlands whose capital or part of it is divided into shares. The dividend withholding tax rate amounts to 15 per cent. Previously withheld dividend withholding tax is deducted in the final income tax assessment.

#### Double taxation treaties

The Netherlands has entered into many double taxation treaties in relation to personal income tax, for example with Belgium, China, Switzerland, the UK and the US. Tax treaties override domestic law. Under most tax treaties concluded by the Netherlands, double taxation is generally avoided by the exemption with progression method. The relief is granted in the form of a reduction of the tax amount by a percentage equal to the percentage that the foreign-source income bears to worldwide income. However, the credit method generally applies to withholding taxes on dividends, interest and royalties (that is, the individual is taxed in both states but the state of residence gives credit for the tax suffered in the other state).

#### 3 What, if any, taxes apply to an individual's capital gains?

The Netherlands does not levy a separate capital gains tax, unless it relates to profit from business activities and income from a substantial shareholding.

#### 4 What, if any, taxes apply if an individual makes lifetime gifts?

Gift tax is levied on gifts from a donor who is (deemed to be) a resident in the Netherlands. A person who leaves the Netherlands, is deemed to be a resident for up to 10 years after leaving if he or she still is a Dutch national at the time of a gift. If a non-Dutch national leaves the Netherlands, he or she is deemed to be tax resident for the following year. For the calculation of gift tax, assets are valued at fair market value at the time of the gift. In respect of some specific properties, the Inheritance Tax Act 1956 (ITA 1956) provides for specific valuation rules.

Gift tax is imposed at a progressive rate, depending on both the size of the gift and the relation between the donor and the beneficiary. The following rates apply, depending on the beneficiary:

- 10 per cent to 20 per cent for transfers to spouses, cohabitants and children.
- 18 per cent to 36 per cent for transfers to descendants in the second or further degree (for example, grandchildren).
- 30 per cent to 40 per cent for transfers to parents, brothers and sisters, and non-related persons.

For gift tax, the following annual tax-free allowances apply (in 2012):

- for children: €5,030.
- for others: €2,012.

In relation to gift tax, the Netherlands has entered into treaties with Austria and the UK.

#### 5 What, if any, taxes apply to an individual's transfers on death and to his or her estate following death?

Inheritance tax is payable on the worldwide property of the deceased, who is (deemed to be) a resident in the Netherlands at the time of death. A person who dies within ten years after leaving the Netherlands is deemed resident in the Netherlands if he or she was still a Dutch national at the time of emigration and death. Inheritance tax is not only due on what is acquired directly from an estate. The ITA 1956 contains various provisions to prevent tax avoidance by transactions during a lifetime.

For calculation of inheritance tax, assets are valued at fair market value at the time of death. In respect to some specific properties, the ITA 1956 provides for specific valuation rules.

For inheritance tax, the most important tax-free allowances are (in 2012):

- For partners: €603,600. Half of the cash value of pension rights derived by a partner from the death of the deceased is deducted from this amount. However, a minimum allowance of €155,930 always remains. Any acquisition of pension rights or certain annuities comparable to pension rights is exempt from inheritance tax.
- €57,342 for children whose cost of living were for the greatest part paid by the deceased and for whom it is expected that, within the next three years, they will not be able to earn half the income that a physically and mentally healthy person would earn.
- For other children and grandchildren: €19,114.
- For parents: €45,270.
- For others: €2,012.

Besides spouses and registered partners, cohabitants may also qualify for partnership within the ITA 1956 if they meet several requirements.

In relation to inheritance tax, the Netherlands has entered into double taxation treaties with Austria, Finland, Israel, Sweden, Switzerland, the UK and the US.

**6** What, if any, taxes apply to an individual's real property?

Real estate transfer tax is levied on the acquisition of immovable property located in the Netherlands or the real rights of enjoyment of such property. The rate is 6 per cent and is calculated on the value of the immovable property or the right acquired. The transfer tax rate is 2 per cent for the acquisition of dwellings. It is not relevant whether or not the dwelling is held for private use or as an investment.

If a resident transfers real property as a gift, gift tax (and real estate transfer tax) is due. It is possible to (partially) offset the real estate transfer tax against the gift tax.

If a non-resident taxpayer transfers real property as a gift, no gift tax is due. However the acquisition of such real property is taxable for real estate transfer tax.

No inheritance tax is payable on a non-resident's immovable assets that are situated in the Netherlands. A resident's worldwide property is subject to inheritance tax. If Dutch real estate is acquired by way of inheritance, this is not a taxable acquisition for Dutch real estate transfer tax.

Besides the acquisition of actual real property, the acquisition of an economic interest in immovable property and the acquisition of fictitious immovable property is also taxed. Fictitious immovable property can, for example, be shares in a (public or private) limited liability company whose immovable property interests exceed 70 per cent of its total assets.

**7** What, if any, taxes apply on the import or export, for personal use and enjoyment, of assets other than cash by an individual to your jurisdiction?

Travelling within the EU is the same as travelling within the Netherlands. Customs are not involved.

Travellers who are entering the Netherlands from a non-EU country (a country which is not a member of the European Union) may bring in the following goods without having to pay tax:

- usual travel baggage;
- a restricted quantity of alcoholic beverages and cigarettes (for example one litre of spirits and 200 cigarettes);
- other goods with a maximum value of €430; and
- the means of transport that you are travelling with (with one exception).

**8** What, if any, other taxes may be particularly relevant to an individual?

Value added tax is due in respect of the transfer of goods and services in the Netherlands, performed by entrepreneurs in the scope of their enterprise and in respect of importation of goods. The rate is, depending on the nature of the goods transferred or the services rendered, 21 per cent, 6 per cent or nil.

**9** What, if any, taxes apply to trusts or other asset-holding vehicles in your jurisdiction, and how are such taxes imposed?

Although Dutch law does not have a trust concept of its own, the trust is recognised in The Netherlands as The Netherlands is a party to the HCCH Convention on the law applicable to trusts and on their recognition of 1 July 1985 (The Hague Trust Convention).

Dutch tax law provides for specific regulations for trusts (and trust-like entities). It is the regulation for 'separated private assets'.

Under this regulation the trust assets are attributed to the settlor during his lifetime for income tax purposes. In fact the trust is considered transparent towards the settlor. Upon his death, the assets are attributed to his heirs, according to their share in the estate. This is considered a deemed acquisition for inheritance tax purposes. If an heir can prove that he will not acquire wealth from the trust, the trust assets will not be attributed to him, but to the others heirs, if any. In the absence of heirs, the trust assets will be attributed to the beneficiaries of the trust. Any distributions of trust assets during the lifetime of the settlor are considered taxable donations by the persons to whom the trust assets are attributed. Given the system of attribution, the discretionary settlement of assets into a trust itself is not considered a taxable gift. The attribution rules do not apply for personal income tax purposes (but do apply for inheritance and gift tax) if and insofar as the trust's profit or income is effectively taxed (abroad or in the Netherlands) at a rate of 10 per cent calculated at Dutch standards.

**10** How are charities taxed in your jurisdiction?

Charities are not subject to the levy of corporate income tax, except if and insofar the charities run business activities. Charities that have been classified as such by the Dutch tax authorities don't pay gift or inheritance tax. The charity can be classified if it serves the public benefit for more than 90 per cent and satisfies further requirements. The definition of a public benefit is not further defined but includes ecclesiastical, philosophical, charitable, cultural, scientific or public institutions in the Netherlands.

**Succession**

**11** What property constitutes an individual's estate for succession purposes?

For succession purposes, an individual's estate constitutes of the property the individual has legal ownership of. Whether beneficial ownership is eligible for inheritance depends on the arrangements made between the legal owner and the beneficial owner. In principle the usufruct of property ends upon the death of the usufructuary. Co-owners can agree upon an accrual clause, as a result of which the share of a co-owner in the jointly owned property accrues to the other co-owners upon death.

**12** To what extent do individuals have freedom of disposition over their estate during their lifetime?

A spouse requires the other spouse's consent for gifts during lifetime, with the exception of usual, non-excessive gifts. Certain gifts need to be taken into account in calculating the children's statutory share (see question 13). Agreements disposing of (a proportionate part of) an estate that has not yet devolved are null and void.

**13** To what extent do individuals have freedom of disposition over their estate on death?

The basic principle is an individual's freedom to dispose of his estate. There are no forced heirs. However, children and disinherited spouses and registered partners do have a number of statutory rights.

The children of the deceased are entitled to 50 per cent of the share that they would have received on intestacy (see question 14). Therefore, 50 per cent of the estate can be freely distributed. The children's statutory shares take effect as claims against their deceased parent's estate. The children can recover their claims from estate assets. If these are insufficient to recover the entire claim, the children can recover their claims from the gifts that were made by the deceased:

- within five years preceding his or her death; and
- if the intention of the gift was to infringe the children's statutory rights.

The children can recover their claims from trust assets if the trust settlement is considered a donation by the deceased.

Children can collect their statutory share six months after the parent's death. However, the parent's will may contain a provision that the children can only claim their statutory share after the death of their parent's:

- surviving spouse or registered partner; or
- life partner with whom the parent entered into a notarial cohabitation agreement.

If a couple is married in the statutory community of property under Dutch law, then the estate consists of half of the total assets of the spouses, save for any private property, for instance as a result of an exclusion clause stipulated by a donor or testator from which the individual received a donation, legacy or inheritance.

A disinherited spouse or registered partner has a number of statutory rights. For example, he or she can claim:

- the usufruct of the family home and household effects; and
- the usufruct of other estate assets if he or she, when considering all circumstances, needs this for maintenance.

**14** If an individual dies in your jurisdiction without leaving valid instructions for the disposition of the estate, to whom does the estate pass and in what shares?

If there is no will, the intestacy rules apply. These provide that the deceased's spouse (or registered partner) and children inherit equal shares in the estate. However, the children do not immediately receive this share. Rather, the deceased's spouse or registered partner receives, by right, all assets of the estate and must discharge all liabilities, the so-called statutory division.

The children receive a claim for the value of their share. However, this claim can only be collected after:

- the death of the deceased parent's spouse or registered partner;
- another event stipulated in the deceased's will (such as remarriage).

Step-children and cohabitants are not entitled to a share of the deceased's estate, in the absence of a will.

If the deceased is not married or registered as a civil partner and has no children, his parents and brothers and sisters will inherit his estate. In principle they will each inherit an equal share, with the provision that a parent is entitled to at least a quarter share of the child's estate.

**15** In relation to the disposition of an individual's estate, are adopted or illegitimate children treated the same as natural legitimate children and, if not, how may they inherit?

The determining factor for a child's legal position is whether legal familial ties exist between the child and the deceased.

Legal familial ties arise between the child and his or her mother as a result of birth or adoption.

Legal familial ties arise between the child and his or her father as a result of:

- birth of the child within wedlock;
- formal recognition of the child by the father;
- judicial establishment of paternity; or
- adoption.

As long as a child has legal familial ties with a parent, regardless of the way these arose, the child is an intestate heir and is entitled to a statutory share.

Natural children (ie, only biological) and stepchildren are not intestate heirs and are not entitled to a statutory share. However, they may be appointed as beneficiaries in the will.

**16** What law governs the distribution of an individual's estate and does this depend on the type of property within it?

The Netherlands is party to the HCCH Convention on the Law Applicable to Succession to the Estates of Deceased Persons 1989 (the Hague Succession Convention). Although this Convention has not yet entered into force, its provisions apply on the basis of the Civil Code.

Under the Convention, the testator may designate the law of a particular state to govern the succession to his or her estate. The designation will be effective only if the individual concerned was a national of that state or had his or her habitual residence there, either at the time of the designation or of death.

In the absence of the designation of the applicable law, succession to the estate is governed by the law of the state in which the deceased at the time of his or her death was habitually resident, provided that he or she:

- was a national of that state; or
- had his habitual residence there for a period of at least five years immediately preceding his or her death.

In other cases succession is governed by the law of the state of which the deceased was a national at the time of death.

Under the unity system, no distinction is made in the legal treatment of moveable and immoveable property.

On 27 July 2012, the European Succession Regulation was published in the Official Journal of the European Union. The Regulation provides for rules on jurisdiction, applicable law, recognition and enforcement of decisions and authentic instruments in matters of succession and the creation of a European Certificate of Succession. The Regulation shall apply – also in the Netherlands – to the succession of persons who die on or after 17 August 2015.

**17** What formalities are required for an individual to make a valid will in your jurisdiction?

Generally, a will is made in the form of a deed, prepared and executed by a Dutch civil law notary. A holographic will (that is, handwritten by the testator) is also possible, although very uncommon. This type of will must be deposited by a Dutch civil law notary. In a deed the testator must declare, among other things, that his holographic will both:

- meets the statutory standards; and
- is deposited by the civil law notary executing the deed.

Dispositions of clothing, personal objects, jewellery, furniture and specific books can be made in a codicil that needs to be handwritten, dated and signed by the testator.

**18** Are foreign wills recognised in your jurisdiction and how is this achieved?

The Netherlands is party to the HCCH Convention on the Conflicts of Law Relating to the Form of Testamentary Dispositions 1961 (The Hague Testamentary Dispositions Convention). Under the Convention, a will made in another jurisdiction is recognised as valid if its form complies with the internal law of:

- the place where the testator made it;
- the country of the testator's nationality, domicile or habitual residence (either at the time when he or she made the will or at the time of his or her death); or
- the place where the assets are located (for immoveable property).

The declaration of inheritance (see question 20), *inter alia*, refers to the formal validity of the foreign will.

**19** Who has the right to administer an estate?

If the deceased has appointed an executor with the authority to administer the estate, the executor represents the heirs during administration. The executor can sell the deceased's assets if there are insufficient funds to discharge all the debts, including legacies. In all other cases, the executor requires the heirs' unanimous consent to dispose of the assets. The deceased can limit the executor's authority. For example, the executor can be responsible only for handling the funeral or the payment of a specific legacy. Once the executor completes his or her task, he or she must submit an account of the estate administration.

If the deceased has expressly authorised the executor to act as a settlement administrator, the executor can dispose of the estate without the heirs' consent.

If no executor or settlement administrator has been appointed, the heirs jointly administer the estate.

**20** How does title to a deceased's assets pass to the heirs and successors? What are the rules for administration of the estate?

The deceased's estate passes directly to the heirs, unless the deceased provides otherwise. Usually a declaration of inheritance, prepared and executed by a Dutch civil law notary, is required to prove entitlement to the estate.

The executor may appoint an executor or settlement administrator (see question 19).

**21** Is there a procedure for disappointed heirs and/or beneficiaries to make a claim against an estate?

A beneficiary can challenge a will on the following grounds:

- the testator's incapacity;
- forbidden donations, for example a donation to a medical doctor during the treatment of the deceased or to a clergyman while ministering the deceased.

Children and disinherited spouses and registered partners have a number of statutory rights (see question 13).

**Capacity and power of attorney**

**22** What are the rules for holding and managing the property of a minor in your jurisdiction?

Children are legally represented by their parents or a guardian during their minority (the period until children reach the age of 18). The parents (or a guardian) need a sub-district court's authorisation for certain legal acts (listed in the Civil Code) that significantly affect the minor's property, such as donations on behalf of the minor.

A minor can own assets. These assets are managed by the administrator of the assets, generally the minor's parents or a guardian. In a will, a testator can appoint someone other than the minor's parent or guardian as an administrator of the assets acquired from the estate. This provision can also be made in case of a donation.

**23** At what age does an individual attain legal capacity for the purposes of holding and managing property in your jurisdiction?

An individual attains full legal capacity from the age of 18. A will can be made after attaining the age of 16.

**24** If someone loses capacity to manage their affairs in your jurisdiction, what is the procedure for managing them on their behalf?

If a person is put under legal restraint by a sub-district court, the court appoints a legal guardian to represent him. A sub-district court can impose an administrator for the adult's property if the adult cannot administer his own property. The administrator manages the property.

A power of attorney, given before the loss of capacity, remains valid. Foreign powers of attorney are normally recognised, but a notarial power of attorney is required for certain legal acts, such as providing a mortgage over Dutch immovable property.

**Immigration**

**25** Do foreign nationals require a visa to visit your jurisdiction?

Foreign nationals who wish to reside in the Netherlands for more than three months require a residence permit. An application must be filed with the Immigration and Naturalisation Service (IND). Most foreign nationals first need to apply for a Regular Provisional Residence Permit (MVV) before entering the Netherlands. For a stay of less than three months no residence permit or MVV is required. In such case one can suffice with a visa. For EU (except for Romanians and Bulgarians), EER and Swiss nationals specific rules apply. These persons do not require a residence permit, but should instead register with the IND, stating the purpose of their stay.

Employers are required to obtain work permits before hiring employees from outside the EU. In most cases the employer is required to demonstrate that no qualified Dutch or EU nationals are available to fill in the vacancy. The maximum length of a work permit is three years.

Work permits are not required for employees qualifying as 'highly skilled knowledge migrants' and for certain scientific researchers.

A foreign national must register with the local municipal authority if they remain in the Netherlands for longer than four months.

Certain professions may only be practised in the Netherlands if the employee has the correct certificate.

**26** How long can a foreign national spend in your jurisdiction on a visitors' visa?

For a stay of less than three months no residence permit or MVV is required. In such case one can suffice with a visa. Foreign nationals who wish to reside in the Netherlands for more than three months require a residence permit (see question 25).

**27** Is there a visa programme targeted specifically at high net worth individuals?

Work permits are not required for employees qualifying as 'highly skilled knowledge migrants' and for certain scientific researchers. They do require a residence permit. There is no specific visa programme for high net worth individuals.

**28** If so, does this programme entitle individuals to bring their family members with them? Give details.

A spouse of a 'highly skilled knowledge migrant' doesn't require a work permit.

**29** Does such a programme give an individual a right to reside permanently or indefinitely in your jurisdiction and, if so, how?

The residence permit can be granted for an indefinite period. After five years of uninterrupted residence in the Netherlands with a Dutch residence permit for a definite period, it is possible to request

a residence permit for an indefinite period. If an applicant complies with all EU requirements, than the inscription 'EG long term resident' will be put on his or her residence permit. In the case of non-compliance with EU requirements, an applicant will be tested on conformity with the national grounds for application for an indefinite period residence permit.

**30** Does such a programme enable an individual to obtain citizenship or nationality in your jurisdiction and, if so, how?

If a foreign national who has attained the age of majority wants to acquire (or regain) Dutch nationality, there are two alternative routes to follow: the option procedure or naturalisation.

For the option procedure, one must state his or her wish to become a Dutch national by filing a declaration obtainable from the town hall. If all conditions are fulfilled, the mayor will confirm

that you have become a Dutch national. The option procedure is the fastest and easiest way of acquiring Dutch nationality. It takes about three months. It costs much less than naturalisation and there is no need to submit proof of civic integration. However, not everyone qualifies for this procedure. One may qualify for it after living in the Netherlands for some time or if one is a former Dutch national.

The naturalisation process takes up to one year. If one fulfils all conditions, he or she can start the procedure by filing an application form at the town hall. Official documents need to be presented, such as a passport or residence permit, and where appropriate a marriage certificate and a child's birth certificate, along with a civic integration certificate.

The application will be submitted to the municipality. The Immigration and Naturalisation Service (IND) will then consider the application.

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