



30% RULING FOR KNOWLEDGE MIGRANTS

The IND and the Dutch tax authorities recently (internally) agreed that knowledge migrants who have obtained their visa on the basis of the following income criteria (<30, income >€ 36,801 and >30, income >€ 50,183 (2010)) will be considered to have the specific expertise needed to qualify for the 30% ruling. Please note that this new policy will not immediately apply to students who just graduated and knowledge migrants who obtained their visa with no income criteria (e.g. Scientists and PhD students) are not included in the agreement and still have to provide proof of their specific expertise.

Normally at least 2.5 years of relevant work experience is needed for the tax authorities to conclude that a person has a specific expertise. Now with the internal agreement between the IND and the tax authorities this condition seems to be irrelevant.

This opens doors for the above mentioned groups of knowledge migrants who meet the income criteria and who were not granted the 30% ruling before.

Please contact us to discuss if the new policy offers new opportunities for you.