

Model Questionnaire for Outgoing Value Transfers within the EU

Questionnaire

Question: Subject:

Yes: No:

1	<p>Can your pension-paying institution be classified as either:</p> <ul style="list-style-type: none"> • a pension-paying institution in another (apart from the Netherlands) Member State of the European Union (EU) or European Economic Area (EEA), • an insurer with registered office outside the Netherlands? <p>The Annex to this Model Questionnaire explains what is meant by such a pension-paying institution.</p>		
2	<p>Is the purpose of the value transfer to enable the person requesting the international value transfer to acquire pension entitlements with your institution as the pension administrator of that person's employer?</p>		
3	<p>Will you (as the pension-paying institution) utilise the transfer value of the pension capital to acquire pension entitlements for your pension scheme participant?</p>		
4	<p>Are you (as the pension-paying institution) the direct recipient of the pension capital's transfer value from the Dutch pension administrator?</p>		
5	<p>Is the (actuarial) value of the pension entitlements to be acquired with your pension-paying institution at least equal to the value, as calculated on the same principles, of the pension entitlements to be transferred by the Dutch pension administrator?</p> <p>If you have answered "yes", proof must be attached. Has this evidence been added? This proof shows the pension entitlements to be acquired in the new pension scheme.</p>		
6	<p>Can you confirm that <u>no</u> costs will be charged to the pension scheme participant for the requested international value transfer?</p>		
7	<p>Can you confirm that the Dutch transfer value of the pension entitlements to be transferred is not eligible for commutation?</p> <p>Please indicate which sections of your pension scheme relate to full or partial commutation:</p>		



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8	Can you confirm that the Dutch transfer value will be used solely for retirement or partner pension payments as from the normal pension commencement date under your pension scheme?		
9	Can you confirm that your pension scheme complies with the national legislation of your country? A copy of your institution's current pension scheme (preferably digital and in English) should be attached		
10	Can you demonstrate that the pension scheme in the "country of immigration" is in line with normal practice in that country <u>and</u> that the payments to be made from the transferred Dutch pension capital will be subject to a tax levy on income? For this purpose you can submit a written declaration by the tax authority of your country of residence/employment. Is this written statement attached? <i>Note: The Dutch Tax and Customs Administration (Belastingdienst) will only consent to an international value transfer if the pension payments to be made in the pension scheme participant's country of residence are subject to taxation. The pension scheme must also comply with normal practice in the country of residence/employment. In most cases, this will be a pension scheme enjoying favourable tax treatment under the foreign taxation system. If you cannot submit a declaration by the foreign tax authority, then you should clearly demonstrate in some other way that the payments will be subject to taxation in due course, and that the pension scheme is in line with normal practice in that country.</i>		



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11	<p>Are you, as the foreign pension-paying institution receiving the transfer, prepared to sign an agreement with the Dutch Tax and Customs Administration to cover the eventuality of a Dutch tax claim if the transferred Dutch pension capital is commuted by you (as the institution receiving the transfer), i.e. is not used to generate periodic pension payments as from the normal pension commencement date?</p> <p>If not, is the employee prepared to provide adequate security to the Dutch Tax and Customs Administration?⁸</p> <p><i>Note:</i> <i>The Dutch pension administrator is legally liable for a Dutch tax claim on the pension capital. If pension capital is transferred abroad, the Dutch pension administrator must be relieved of this liability. This liability can be assumed by the foreign pension-paying institution or by the employee concerned. To this end, the foreign pension institution submits a copy of the agreement concluded with the Dutch tax authorities, or the employee submits a statement from the Dutch tax authorities that he has provided sufficient security to the tax authorities.</i> <i>The liability is invoked if a transaction attracting a tax sanction⁹ is carried out on the Dutch portion of the pension capital abroad and the employee concerned has not paid the resultant tax assessment.</i></p>		
12	<p>Has the person requesting this international value transfer accepted “substantial” employment? Irrespective of other criteria, employment is “substantial” if it has been contracted for a period of at least 5 years.</p> <p>If the employment is “substantial”, evidence of this must be submitted in the form of the employment contract and proof of residence of the person concerned. Are both documents enclosed?</p>		
13	<p>Can it be confirmed that the person requesting this international value transfer is <u>not claiming any tax deduction</u>, on account of the value transfer, on any taxable income in the Netherlands of himself or his partner?</p>		
14	<p><i>This question is only to be answered if a partner’s pension is also entailed.</i></p> <p>Has the partner, i.e. the beneficiary of the partner’s pension, countersigned the international value transfer request?</p> <p><i>Explanation:</i> <i>If a partner’s pension forms part of the pension value to be transferred, the partner must also concur with the international value transfer request.</i></p>		

⁸ Those involved can contact the [Foreign Tax Office](#).

⁹ In particular if the options for commuting the transferred pension entitlements have been built up at the expense of the Dutch income.



Question: Subject:

Yes: No:

Full name and address of the receiving institution:

Signed (pension-paying institution):

Name of signatory:

Telephone number of signatory:

E-mail address of signatory:

Position of signatory:

Date:

Name of present or former pension scheme participant:

Signature of present or former pension scheme participant::

Name of partner (if any):

Signature of partner (if any):

Date:

If applicable:

Name former partner entitled to pension sharing in the event of divorce:

Signature former partner entitled to pension sharing in the event of divorce:

Date:
