



## **Overeenkomst tussen de bevoegde autoriteiten van Duitsland en Nederland over de toepassing van de compensatieregeling voor in Nederland wonende grensarbeiders**

15 juni 2016  
nr. IZV/2016/462M

De directeur Internationale Zaken en Verbruiksbelastingen heeft namens de staatssecretaris van Financiën het volgende besloten.

### **Mutual Agreement between the competent authorities of Germany and the Netherlands pursuant to paragraph 2 of Item XII of the Protocol to the Convention between the Federal Republic of Germany and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income of 12 April 2012 with respect to the compensation of cross-border workers**

According to paragraph 2 of Item XII of the Protocol to the Convention between the Federal Republic of Germany and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income of 12 April 2012 (hereinafter referred to as 'the Convention'), the competent authorities of Germany and the Netherlands shall determine to which extent the contributions and premiums based on regulations of the Netherlands general social insurances ('volksverzekeringen') and on the German domestic social security rules are comparable for the purpose of the application of paragraph 1 of this Item.

1. The competent authorities of Germany and the Netherlands agree that for the purpose of paragraph 2 of Item XII of the Protocol to the Convention none of the premiums and contributions based on the German domestic social security rules are considered as comparable with premiums and contributions based on regulations of the Netherlands general social insurances. Different from the Netherlands general social insurances, the contributions and premiums based on the German domestic social security rules that are relevant in this respect are part of an insurance scheme for employees. As a result it is avoided that more than single compensation is granted, as the German domestic social security premiums are generally already taken into account by calculating the relevant income for Netherlands tax purposes.
2. This mutual agreement comes into effect on the later of the two dates of signature by the competent authorities below.
3. This mutual agreement may be terminated by written notification by either of the competent authorities. The mutual agreement will terminate on the last day of the calendar year in which the written notification has been received.

*Berlin, 25.05.2016*

*For the competent authority of Germany  
S. Bruns  
Head of Division  
Federal Ministry of Finance of Germany*

*Den Haag, 26.05.2016*

*For the competent authority of the Netherlands  
H. Roodbeen  
Director International Tax and Consumer Tax  
Ministry of Finance of the Netherlands*