

exterus
Global Employment Mobility

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Income Tax Return 2025

What changes following the abolition of the partial non-resident tax status

As of tax year 2025, Dutch tax legislation changed for employees with the Expat Scheme (formerly known as the 30% ruling) granted as of 1 January 2024. The partial non-resident tax status will be abolished. For employees granted the Expat Scheme before 1 January 2024, transitional legislation applies until 1 January 2027.

As a result, the way the Dutch income tax return is prepared may change. Especially in international tax situations, this can lead to additional reporting requirements and tax considerations compared to previous years.

What is changing?

Up to and including 2024, certain foreign income and assets could, under specific conditions, be excluded from Dutch taxation.

From 2025 onwards, this distinction will no longer apply. This may affect, among other things:

- **Box 2:** Worldwide income from a substantial interest in a company (regular income, dividend payments) must be reported in your income tax return.
- **Box 3:** Worldwide assets such as savings, investments or real estate may need to be reported in your income tax return.

The exact impact depends on your personal and financial circumstances.

What does this mean for your tax return?

Due to these legislative changes, income tax returns in international situations may become more detailed and involve additional tax considerations.

It is therefore important to have timely insight into:

- which information needs to be reported;
- how this information should be treated for Dutch tax purposes; and
- whether the tax return aligns with current legislation.

Support if needed

Exterus specializes in international tax matters and supports employers and employees with cross-border employment. If desired, Exterus can assist with the preparation of the Dutch personal income tax return.

Key contact



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