



# OBJECTION LETTER FAQ

**\*Please read in its entirety before downloading and using the UENL Objection Template\***

## **I. ACRONYMS AND DEFINITIONS**

- a. OBL (Objection Letter): The Letter (in two versions) that UENL has commissioned with the aim to (i) make a clear statement against shortening of the 30%-facility and (ii) to prevent decisions of the Belastingdienst from gaining irrevocable legal power.
- b. BNL (Belastingdienst Notification Letter): The Letter sent by Belastingdienst towards the end of last year, after the Eerste Kamer vote, notifying the change of 30% ruling law.

## **II. WHAT IS AN OBJECTION LETTER?**

An Objection letter is a letter written by the relevant party to object to a proposal or decision made by a Dutch administrative body (public authority) such as the Belastingdienst. The Objection letter should contain the “Ground to Object” whereby the relevant party explains the reasons for disagreeing with the assessment made. These grounds are mentioned in the OBL. You can supplement the grounds if you deem such necessary for instance because you want to emphasize your personal circumstances. If you do this, we strongly advice to seek legal advice.

## **III. WHAT WILL HAPPEN WHEN I SEND THIS OBJECTION LETTER?**

That depends on the legal status of the letter or decision of the Belastingdienst that you respond to. It is possible that the OBL will be deemed inadmissible by the Belastingdienst on the basis that the letter against which the objection is made (i.e., the BNL) is NOT a decision subject to legal objection and appeal. In that case it is up to each individual to assess whether he or she agrees with the stance of the Belastingdienst or wishes to file an appeal to a judge.

However, should the BNL, or any other letter from the Belastingdienst against which an objection is made through the OBL, be considered subject to legal objection and appeal, THEN it gains irrevocable legal power within six weeks from the date stated on BNL or the letter in question.

In conclusion, the aim of the OBL is to prevent that a decision of the Belastingdienst gains irrevocable legal power. If the Belastingdienst deems a letter/decision against which you object (by sending the OBL) a decision subject to objection and appeal, then the Belastingdienst will decide on whether the objection is grounded. This decision of the Belastingdienst is subject to appeal.

## **IV. WHAT WOULD IT IMPLY SHOULD THIS OBJECTION LETTER BE DEEMED INADMISSIBLE FROM THE BELASTINGDIENST?**

In such a circumstance, the relevant party ultimately has the right to bring the case to court. Or, s/he can agree with the stance of the Belastingdienst if the inadmissibility is only due to the fact that the Belastingdienst is of the opinion that the BNL (or any other letter in question) is not a decision subject to objection and appeal but rather only informative of nature.



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### **V. WHO SHOULD USE / SEND THIS OBJECTION LETTER TO THE BELASTINGDIENST?**

With the introduction of the 2-year transition, some beneficiaries will technically not be impacted at all. Others will be partially or heavily impacted. If the 2-year transition has fully covered your initial 30% ruling term, we suggest NOT to take any action.

However if, despite the transition, you have been partially impacted, then it is ultimately YOUR individual decision whether or not you wish to object to the law. Some community members may feel that the transitional measures are sufficient while others may simply not wish to engage in this issue further.

### **VI. WHAT IS THE AIM AND THE EXPECTATION OF THIS OBJECTION LETTER?**

Please refer to Point 2 above. Importantly, at this stage, there is no guarantee that the Belastingdienst will react to the OBL at all and no guarantee as to what extent it will have a positive effect and outcome.

### **VII. WHY SHOULD I CONSIDER SENDING THE OBJECTION LETTER TO THE BELASTINGDIENST?**

Sending this letter has a few clear advantages:

- The OBL will prevent a decision from the Belastingdienst from getting irrevocable legal power (should the BNL be considered subject to legal objection and appeal).
- The OBL will present the Belastingdienst with the fact that a large group of expats still does not agree with shortening the 30%-facility.
- The OBL might trigger the Belastingdienst to contact the affected individual or even UENL Stichting to set up a few test cases.
- Should the BNL be considered subject to legal objection and appeal, then the OBL becomes a necessary condition for any potential future legal action. This legal action could be community-based (e.g., organized by UENL Stichting and paid via fundraising) or individual.

### **VIII. WHEN SHOULD I SEND THIS OBJECTION LETTER?**

Should the BNL be considered a decision subject to legal objection and appeal, THEN this decision of the Belastingdienst gains irrevocable legal power within six weeks from the date therein stated. Hence, the relevant party wishing to object to the #30Rule law change should do so within six weeks from the date stated on BNL.

### **IX. WHAT IF I DO NOT SEND THIS OBJECTION LETTER WITHIN SIX WEEKS OR DO NOT SEND IT AT ALL?**

One of the aims of the OBL is to prevent a decision of the Belastingdienst from gaining irrevocable legal power (should the Belastingdienst consider this decision subject to legal objection and appeal). It could be argued that the BNL is not subject to objection and appeal, in which case sending the OBL in response to the BNL would not be necessary, the timeline would not be six weeks, etc. Should this be your opinion, we would suggest you to let a qualified lawyer test these assumptions and/or accept the risk of this assessment.



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- X. WHAT IF I DID NOT RECEIVE THE LETTER FROM THE BELASTINGDIENST NOTIFYING ME OF THE LAW CHANGE?**  
We are aware that some community members did not receive the letter. There is a specific version of the OBL available for this situation.
- XI. WHY IS UENL STICHTING MENTIONED IN THE LETTER?**  
Because UENL is a Stichting and is also well known to the Public Offices, it was deemed appropriate to indicate that UENL Stichting supports your individual case and the community's cause as a whole. We hope that this will strengthen the OBL.
- XII. AM I COMPULSORILY REQUIRED (OR IS UENL STICHTING) TO HIRE STIBBE FOR ANY FUTURE/POTENTIAL LEGAL ACTION?**  
This OBL is a standalone Scope of Work for Stibbe. There is no commitment from any community member or UENL Stichting to continue with Stibbe should legal actions be pursued in the future.
- XIII. CAN AN ENGLISH TRANSLATION OF THE LETTER BE PROVIDED?**  
Due to the strict timeline, there is not sufficient time to provide an English translation of the OBL. Please arrange your own support with interpreting the letter and with assisting you with a translation in the immediacy. UENL will provide an English summary to go alongside the Dutch OBL.
- XIV. SHOULD I SEND THE OBJECTION LETTER AS “Aangetekende zending” (registered mail)?**  
Yes, this would be the only way to know for sure it arrived.
- XV. WHY COULD THE OBJECTION LETTER NOT BE SUBMITTED AS A GROUP/COLLECTIVE/CLASS ACTION?**  
For several reasons, one of which is that the OBL can practically only be sent by the relevant party to which the BNL was sent. In addition, UENL Stichting cannot object on behalf of other parties as this would bring a high administrative burden with associated costs.
- XVI. WHAT ABOUT TAKING LEGAL ACTIONS AS A GROUP (e.g. CLASS ACTION)?**  
Any future activity of UENL Stichting is strictly dependent upon the willingness of the community and the available funding. UENL is currently investigating with its legal advisors what is the most appropriate litigation strategy should legal actions be pursued.
- XVII. COULD THERE BE ANY POTENTIAL LIABILITIES OR DOWNSIDES OF SUBMITTING THIS OBJECTION LETTER TO THE BELASTINGDIENST?**  
To sufficiently answer this question, we require a specific and thorough legal investigation about potential legal strategies - which could not be done because of insufficient time and insufficient funding. The Litigation strategy that would be enacted (should legal action be pursued) is still being discussed with the legal advisors. As such, it is difficult to outline the repercussions. Thus, it is left to each affected individual to commission legal advice if he or she deems such needed. We would also add that UENL Stichting cannot confirm that every affected individual received the same letter, which in itself makes it difficult to provide a definite answer to this question.



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**XVIII. WHO COMPILED THIS FAQ DOCUMENT?**

This document has been developed by UENL Stichting. Its preparation is not and shall not be construed to be an admission of liability or an admission of the truth of any fact on the part of United Expats of the Netherlands Stichting.

**XIX. WHY AM I REQUIRED TO ACCEPT THE DISCLAIMER BEFORE DOWNLOADING THE OBL?**

At UENL, we have always done our utmost to provide every community member with the best service and advice possible, given the constraints, the unknowns, and the complexity of the situation. That said, we want to be transparent and ensure that every community member is aware that a complete understanding of the potential liabilities or downsides of submitting the OBL would have required a specific and thorough legal investigation that was not feasible due to time and financial considerations. As such, UENL Stichting requires that every community member accepts full responsibility when downloading and using this letter for personal use.