

**Total Fee Statement Form as of 2009**

**Gageverklaring vanaf 2009** v2009-1

Wage Tax foreign artists and professional athletes

Loonheffingen buitenlandse artiesten en beroepssporters

To be completed by the foreign artist or by the leader/representative of a group of foreign artists (1). This statement has to be accompanied by a copy of a legally valid identity document of the solo artist or in case of a group of foreign artists, by copies of legally valid identity documents of at least 50% of its groups members.

This form is to be used only in case of a foreign artist or group of foreign artists (1) residing in a country without a treaty for the avoidance of double taxation with the Netherlands.

Name and initials (real name, not stage name) : \_\_\_\_\_  
 Home address : \_\_\_\_\_  
 City (State) Postal Code : \_\_\_\_\_  
 Country : \_\_\_\_\_  
 Date of birth (day / month / year) : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_  
 Name Venue : \_\_\_\_\_  
 City : \_\_\_\_\_  
 Date of performance (day / month / year) : \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Are you the leader or representative of a group of foreign artists (1):  NO please complete section 'solo artist'  
 YES please complete section 'group of artists'

**Solo artist** please tick []

TOTAL GROSS FEE (bruto gage) or  TOTAL NET FEE (netto gage) Euro \_\_\_\_\_ (2)

I claim deduction for expenses using the

SMALL ARTIST DEDUCTION (KVR) or  COST DEDUCTION RULING (KVB) Euro \_\_\_\_\_ (3)

**Group of artists** please tick []

Name group of artists: \_\_\_\_\_ Number of persons (performing artists only): \_\_\_\_\_

TOTAL GROSS FEE (bruto gage) or  TOTAL NET FEE (netto gage) Euro \_\_\_\_\_ (2)

We claim deduction for expenses using the

SMALL ARTIST DEDUCTION (KVR) max. € 163 p/artist or  COST DEDUCTION RULING p/group (KVB)Euro \_\_\_\_\_ (3)

**State all performing artists names and initials, home address, date of birth and country**  
 Please state real names, not stage names; include band leader. If Dutch resident, also state BSN-SOFI-nr. Dutch residents also have to sign this statement behind their names. Individual foreign residents can not use an individual Cost Deduction Ruling (KVB) even if for the group of artists no Cost Deduction Ruling is used. Dutch residents can use an individual Cost Deduction Ruling, but only if no such ruling is used for the group of artists. If total fee is not divided equally between artists, also state individual fee per artist.

1. Name and initials, home address, date of birth, country	2. BSN-SOFI nr. dutch residents only	3. Individual fee if not divided equally	KVR or KVB per artist	4. Signature dutch residents only
1. _____	_____	€ _____	€ _____	_____
2. _____	_____	€ _____	€ _____	_____
3. _____	_____	€ _____	€ _____	_____
4. _____	_____	€ _____	€ _____	_____
5. _____	_____	€ _____	€ _____	_____
6. _____	_____	€ _____	€ _____	_____
7. _____	_____	€ _____	€ _____	_____
8. _____	_____	€ _____	€ _____	_____

Nine artists or more: please tick here  and use an additional signed and dated form

I completed this statement clearly, positively and without reservation,

Date \_\_\_\_\_ Signature \_\_\_\_\_

Withholding agent / promoter (inhoudingsplichtige): \_\_\_\_\_ LB nr \_\_\_\_\_

A failure to provide this form or the herein-mentioned identity documents to the withholding agent (usually the promoter), and the providing of incorrect or incomplete information results in an increased withholding tax rate of 52% (instead of 20%). If a GROSS FEE is agreed, this results in a 48% net payment instead of 80%. If a NET FEE is agreed, a failure to provide results in receiving only 15% instead of 100% of the total net fee. Please note: there is no exception to this rule!

(1) a group of artists is considered to be foreign if 70% or more of its members is not a Dutch resident  
 (2) gross or net fee also includes all cost reimbursements and benefits in kind, excluding tax free reimbursements of stay and travel expenses, free meals and drinks  
 (3) KVR max E 163 p/artist (2009), KVB: depending on ruling

# The Total Fee Statement Form 2009 (Gageverklaring 2009) - General information v2009-1

The **Total Fee Statement Form** is to be used in case of a foreign artist, group of foreign artists<sup>(1)</sup> or professional athlete(s) with a temporary engagement in the Netherlands, **only in case they are residing in a country without a treaty for the avoidance of double taxation with the Netherlands**. On the basis of the information given in this statement the withholding agent (usually the promoter) withholds 20% foreign artist wage tax. The basis for withholding artist wage tax is the gross taxable fee or 'belastbare bruto gage' (this is the gross fee plus all cost reimbursements and benefits in kind, less deductible expenses). Excluded from taxation are free meals and drinks, and reimbursements of stay and travel expenses (but only if original tickets and invoices are handed to the promoter). **A foreign artist or group of foreign artists<sup>(1)</sup> residing in The Dutch Antilles, Aruba or in a country with a treaty for the avoidance of double taxation with the Netherlands, will be exempt from Dutch taxation as from 1 January 2007.**

**Deduction for expenses** Every artist will make expenses in connection to the performance in The Netherlands. To the extent that these expenses are business like, deduction is allowed upon withholding. There are two ways to effectuate the relief for expenses: the Small Artist Deduction (Kleine Vergoedings Regeling KVR) and the Cost Deduction Ruling (Kosten Vergoedings Beschikking KVB). In both ways the basis for taxation (the gross taxable fee) is reduced, so less tax is withheld and the more net fee remains for the artist. If deduction equals the total gross fee, no tax is due.

**Small Artist Deduction (KVR)** Every artist subject to withholding is entitled to deduction of a lump sum amount of max. 163 Euro per performance per person. This lump sum deduction can be applied without prior clearance from the tax authorities. Considering the relatively low amount of the deduction, this is called the Small Artist Deduction or 'Kleine Vergoedings Regeling'.

**Cost Deduction Ruling (KVB)** As an alternative, the artist or band can claim a higher deduction for expenses using a Cost Deduction Ruling or 'Kosten Vergoedings Beschikking'. This deduction requires approval from the tax inspector. The request for a KVB can be filed with the tax authorities in advance on the basis of estimated figures. The artist, the leader or representative of the band, or the withholding agent, can file it. The withholding agent, who has to file this request within one month after the concert, can also file the request after the concert (on the basis of real figures).

**Gross fee or net fee?** Sometimes a gross fee is agreed between artist and promoter. Often this is not the case. Many artists don't like to worry about taxation and deduction of expenses. They just want to know how much they get paid in cash after the performance. In that case a net fee is agreed between artist and promoter. When a net fee is agreed, the promoter is responsible for calculating the gross taxable fee and paying the artist tax. The gross taxable fee in this case is calculated as 125% of the net fee less deduction (so the artist tax is 25% on top of the total net fee less deduction).

**A net fee and the deduction of expenses** Although for the artist the agreed total net fee is a fixed remuneration, the promoter can still ask the artist to agree in claiming deduction (using the Small Artist Deduction or Cost Deduction Ruling). Doing so reduces the taxable basis for withholding, so less tax has to be paid by the promoter. As a result the total cost of a performance is reduced. If deduction equals the agreed net fee, no tax is due.

**Filing a Dutch tax return?** The 20% withholding tax is in principle a final tax. The foreign artist however has the option to file a Dutch tax return after the closing of the tax year. Filing a Dutch tax return can result in a tax refund if there are (substantial) expenses which have not been considered upon withholding and/or the total remuneration less expenses is below approximately 50,000 Euro (2004), as a consequence of which the effective Dutch income tax rate will be lower than the 20% foreign artist wage tax rate. For more info check the Dutch Tax and Customs Administration on [www.belastingdienst.nl](http://www.belastingdienst.nl)

**Formalities** In order to perform in the Netherlands as a foreign artist (residing in a non tax treaty country) certain formalities need to be fulfilled. This includes:

- providing a properly filled out, signed and dated Total Fee Statement Form (Gageverklaring) to the withholding agent (usually the promoter) before the performance takes place;
- providing a copy of a legally valid identity document of the foreign solo artist;
- or providing copies of legally valid identity documents of at least 50% of the members of a foreign group of artists.

**Disclaimer** The information above is not an official publication by the Dutch Government and provided 'as is' by Taxman.nu and the Metropool Rock Venue, PO Box 647, 7550 AP Hengelo (Ov), The Netherlands. For more information on Dutch artist tax in the English language (including the rules and regulations if the artist resides in a tax treaty country) check [www.taxman.nu](http://www.taxman.nu) or [www.metropool.nl](http://www.metropool.nl).



## The 'Gageverklaring 2009' official information text

### Voor wie is dit formulier?

Bent u een artiest of beroepssporter en valt u onder de artiesten- en beroepssportersregeling? Of bent u leider of vertegenwoordiger van een gezelschap dat onder de artiesten- en beroepssportersregeling valt? Dan kunt u deze verklaring invullen en aan uw opdrachtgever (terug)geven. **Waarom dit formulier?** Uw opdrachtgever heeft de gegevens op dit formulier nodig om de gage te berekenen en om juist aangifte te kunnen doen. **Artiesten- en beroepssportersregeling** Weet u niet of u of uw gezelschap onder de artiesten- en beroepssportersregeling valt? Lees dan de *Handleiding artiesten- en beroepssportersregeling*. U kunt deze handleiding ook vinden op [www.belastingdienst.nl/loonheffingen](http://www.belastingdienst.nl/loonheffingen). **Invullen** Treedt u als artiest of beroepssporter alleen op? Dan vult u vraag 1, 2 en 3 op de voorkant van dit formulier in. Bent u leider of vertegenwoordiger van een gezelschap, dan moet u ook de achterkant invullen. U moet de gageverklaring invullen vóórdat uw opdrachtgever de gage uitbetaalt. **Kostenvergoedingsbeschikking en kleinevergoedingsregeling** Maakt u kosten en hebt u hiervoor een kostenvergoedingsbeschikking, dan berekent uw opdrachtgever over dat bedrag geen loonheffingen. Hebt u geen kostenvergoedingsbeschikking, dan mag uw opdrachtgever de kleinevergoedingsregeling toepassen. Op grond van die regeling hoeft hij per optreden over maximaal € 163 per artiest of beroepssporter geen loonheffingen te berekenen. **Onvolledig of onjuist ingevulde gageverklaring** Als u dit formulier onjuist of onvolledig invult, moet uw opdrachtgever voor de loonbelasting het anoniemtarief van 52% toepassen. Voor artiesten moet hij in dat geval bovendien over de hele gage premies werknemersverzekeringen berekenen. Ook mag uw opdrachtgever geen rekening houden met een kostenvergoedingsbeschikking of de kleinevergoedingsregeling. **Meer informatie** Lees voor meer informatie over de artiesten- en beroepssportersregeling de *Handleiding artiesten- en beroepssportersregeling*. U vindt de handleiding op [www.belastingdienst.nl/loonheffingen](http://www.belastingdienst.nl/loonheffingen). Of bel de BelastingTelefoon: 0800 - 0543, bereikbaar op maandag tot en met donderdag van 8.00 tot 20.00 uur en op vrijdag van 8.00 tot 17.00 uur.

**Gegevens van het gezelschap en verdeling van de gage** Als u leider of vertegenwoordiger bent van een gezelschap, vult u ook deze kant van de gageverklaring in. **Toelichting bij vraag 5 Kolom 1 en 2** In de eerste twee kolommen vult u de persoonlijke gegevens van alle leden van het gezelschap in, ook als zij geen gage ontvangen. Vul altijd de echte naam in en niet de artiestennaam. Vermeld het volledige adres en bij een buitenlands lid van het gezelschap ook het land. Bij een buitenlands lid hoeft u geen BSN/sofnummer in te vullen. **Kolom 3** In de derde kolom vult u eerst de individuele brutogage van elk lid van het gezelschap in. Dat wil zeggen: het deel van de brutogage, inclusief gage in natura en algemene en individuele kostenvergoedingen, dat aan het lid moet worden toegerekend. U mag ook een percentage invullen. Als u in deze kolom niets invult, wordt de brutogage gelijk verdeeld over alle leden van het gezelschap. In de derde kolom vult u verder het bedrag in van individuele kostenvergoedingsbeschikkingen. Maakt u gebruik van een kostenvergoedingsbeschikking voor een gezelschap, dan moet u het bedrag van die beschikking aan de individuele leden toerekenen. Zonder kostenvergoedingsbeschikking mag u voor elk lid van het gezelschap de kleinevergoedingsregeling toepassen (zie de toelichting op de voorkant). Er kan maar van één regeling tegelijkertijd gebruik worden gemaakt. **Let op!** Bij leden van een buitenlands gezelschap die in het buitenland wonen, mag u geen rekening houden met een eventuele individuele kostenvergoedingsbeschikking, ook niet als er geen kostenvergoedingsbeschikking voor het gezelschap is. Bij leden van een buitenlands gezelschap die in Nederland wonen, mag u wel rekening houden met een individuele kostenvergoedingsbeschikking, maar alleen als er geen sprake is van een kostenvergoedingsbeschikking voor het gezelschap. **Kolom 4** In de laatste kolom ondertekent elk lid van het gezelschap dat in Nederland woont, de verklaring.