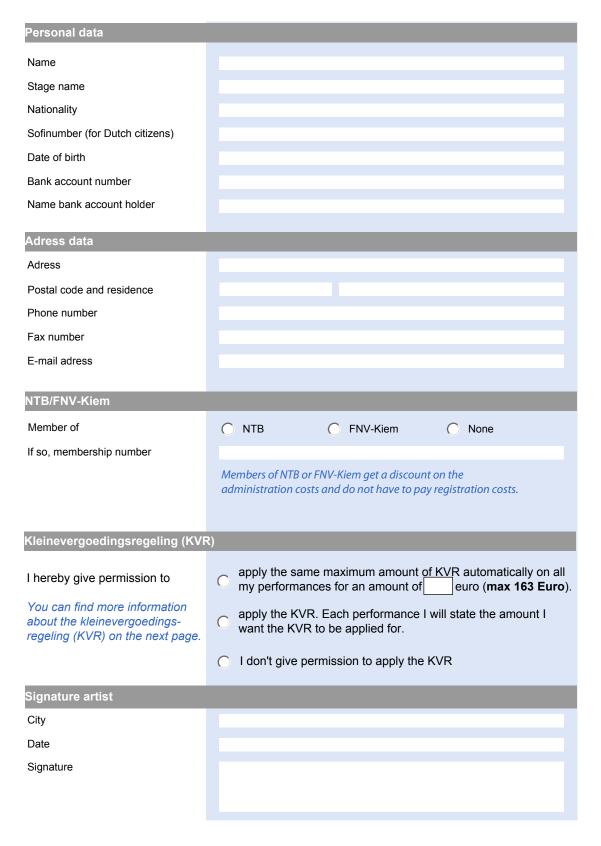
Artiestenverloningen in 1

Application form

Please fill out this form to register for the services of Artiestenverloningen.nl. Do not forget to send a clear copy of your valid passport or identity card (front and back) with this form.





Artiestenverloningen.nl

Achterstraat 11
4101 BB Culemborg
t: 0345-524 404
f: 0345-510 980
info@artiestenverloningen.nl
www.artiestenverloningen.nl

Kleinevergoedingsregeling (KVR)

As an artist living in Holland you can substract your professional costs from the Dutch taxes. The KVR is a presubstraction of the professional costs. You can use the KVR for a maximum of € 163,- per performance. Over the amount of which the KVR is applied, you do not have to pay taxes and premiums for social insurances. The KVR can be applied even if you did not have the same amount of professional costs for the performance.

At the end of the year the total amount of the KVR is settled with the total of the substractable professional costs in the income taxes. If less professional costs can be substracted than the amount that was applied for the KVR, an assessment of the Income taxes will follow and the deviation has to be paid.

You can find all the substractable professional costs (in Dutch) on www.artiestenverloningen.nl. Go to 'informatie' in the main menu and select `vraag en antwoord'. You can find the substractable professional costs in the category `Aangifte inkomstenbelasting en beroepskostenaftrek'.

Disadvantages applying KVR

- The amount over which taxes have to be paid are lowered by applying the KVR. That means less taxes and premiums for social insurances are being paid. If you want to apply for an unemployment or disablement insurance in the future this will also be lower.
- 2. When less professional costs can be substracted than the amount for which the KVR is applied, the deviation has to be paid back to the tax department.

Advantages applying KVR

- 1. If enough professional costs can be substracted, you do not have to wait for the income taxes to get the money back.
- When you do not need to apply for social insurances in the future, you pay less, or no premiums for social insurances over the amount which the KVR is applied for.

Since 1 january 2007 artists living in Holland have to give permission if they want the KVR to be applied on their payment. The permission is only valid when the application form is signed.

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