

Netherlands

# Bundled Refund Requests Central in Updated Dividend Withholding Tax Decree

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The State Secretary for Finance has issued a recent Decree updating procedures for bundled dividend withholding tax (DWT) refund requests (*gebundelde indiening van meerdere verzoeken om teruggaaf van dividendbelasting*).

Specifically, the Decree:

- updates sections 3.2 and 3.3. setting out the conditions under which a representative (*gemachtigde*) may submit DWT refund requests on behalf of a significant – i.e. at least 25 - number of beneficiaries;
- updates Annex 1 to the Decree, which contains a model agreement between the tax authority and the representative for submission of such bundled requests; and
- adds a new Annex (2) containing a Q&A about the terms and conditions set out in the model agreement.

[Decree No. 2023-20339](#) of 18 September 2023 was published in Official Gazette No. 26401 of 9 October 2023. It updates Decree No. 2018-20130 of 22 February 2018 (see also [Decrees on dividend withholding tax amended \(28 March 2018\)](#)).

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