**Objection Letter Template: Corporate Tax Assessment 2024**

[Company Letterhead]

**Belastingdienst**[Relevant Tax Office Address]  
[Postal Code and City]  
The Netherlands

**Date:** [Insert Date]

**Subject: Notice of Objection (Bezwaarschrift) - Corporate Tax Assessment 2024**

**Tax Reference Number:** [Insert Reference Number]  
**RSIN/KVK Number:** [Insert Company Registration Number]  
**Tax Year:** 2024  
**Assessment Date:** [Insert Date of Assessment]

Dear Sir/Madam,

**1. Formal Notice of Objection**

In accordance with Article 6:4 of the General Administrative Law Act (Algemene wet bestuursrecht) and Article 26 of the General State Taxes Act (Algemene wet inzake rijksbelastingen), I hereby formally submit an objection to the corporate tax assessment referenced above, issued on [date of assessment].

**2. Company Details**

**Legal Name:** [Company Name]  
**Trading Name:** [If different from legal name]  
**Legal Form:** [BV, NV, etc.]  
**Address:** [Registered Office Address]  
**RSIN:** [Tax Identification Number]  
**KVK Number:** [Chamber of Commerce Registration Number]  
**Authorized Representative:** [Name and Position]  
**Contact Information:** [Phone, Email]

**3. Objection Details**

**3.1 Specific Aspects of the Assessment Being Contested**

I/We object to the following specific aspects of the corporate tax assessment:

1. [Specific item 1, e.g., “The disallowance of €XX,XXX in R&D expenses under the innovation box regime”]
2. [Specific item 2, e.g., “The characterization of income in the amount of €XX,XXX as regular taxable profit rather than as qualifying for the participation exemption”]
3. [Add additional items as necessary]

**3.2 Factual Background**

[Provide a clear, concise explanation of the relevant facts pertaining to your corporate tax situation for the 2024 tax year. Include key dates, transactions, business activities, and any other relevant information.]

**3.3 Grounds for Objection**

**Legal Grounds**

The assessment is incorrect based on the following legal grounds:

1. **First Objection Point**:
   * Relevant Law: [e.g., “Article 12b of the Corporate Income Tax Act 1969 (Wet op de vennootschapsbelasting 1969)”]
   * Explanation: [Detailed explanation of why the tax authority’s position is incorrect based on the law]
   * Correct Application: [Explanation of how the law should be correctly applied in this instance]
2. **Second Objection Point**:
   * Relevant Law: [Cite relevant article]
   * Explanation: [Detailed explanation]
   * Correct Application: [Explanation]
3. [Add additional objection points as necessary]

**Factual Grounds**

The assessment contains the following factual errors:

1. [Detail factual error 1]
2. [Detail factual error 2]
3. [Add additional factual errors as necessary]

**3.4 Correct Tax Position**

Based on the legal and factual grounds stated above, the correct tax position should be:

* Taxable amount as per assessment: €[Amount]
* Correct taxable amount: €[Amount]
* Difference: €[Amount]

**4. Supporting Documentation**

In support of this objection, I/we enclose the following documentation:

1. [List document 1, e.g., “Copy of the contested tax assessment”]
2. [List document 2, e.g., “Financial statements for fiscal year 2024”]
3. [List document 3, e.g., “Documentation supporting R&D expenses”]
4. [Add additional documents as necessary]

**5. Request for Suspension of Payment**

Pursuant to Article 25 of the Tax Collection Act (Invorderingswet), I/we request suspension of payment for the contested amount until a decision on this objection has been made.

**6. Request for Oral Hearing**

Pursuant to Article 7:2 of the General Administrative Law Act, I/we request an opportunity to be heard in person regarding this objection before a decision is made.

**7. Request for Decision**

I/we respectfully request that the Tax Administration:

1. Consider this objection valid and submitted within the statutory time limit;
2. Grant the suspension of payment for the contested amount;
3. Schedule an oral hearing to discuss this objection;
4. Issue a revised assessment in accordance with the correct tax position as outlined above; and
5. Reimburse any overpaid taxes with statutory interest.

Should you require any additional information or clarification, please do not hesitate to contact me/us using the contact details provided above.

Thank you for your attention to this matter.

Yours faithfully,

[Signature]

[Name of Authorized Representative]  
[Position]  
[Company Name]

**Enclosures:**

1. [List of enclosed documents]
2. [Power of attorney, if applicable]

**Note:** This objection letter has been filed within the statutory period of six weeks from the date of the assessment, as required by Article 6:7 of the General Administrative Law Act.