

## Model Questionnaire for Value Transfers within the EU

### Explanatory note

Under Article 85 of the Pensions Act, the Dutch pension administrator is obliged to co-operate with a value transfer to a pension-paying institution in another Member State or an insurer with a registered office outside the Netherlands (value transfer within the EU). This provision includes a number of statutory conditions which have been re-expressed as questions in the questionnaire below. If all questions are answered “Yes”, it can be assessed if the requirements imposed by Dutch legislation on an international value transfer within the EU<sup>7</sup> are met.

It should be noted that the tax conditions for value transfer to a foreign (non-tax-designated) pension institution are included in the tax Decree of October 9, 2015 (DGB2015/7010M).

### Questionnaire

Question: Subject:		Yes:	No:
1	<p>Can your pension-paying institution be classified as either:</p> <ul style="list-style-type: none"> <li>• a pension-paying institution in another (apart from the Netherlands) Member State of the European Union (EU) or European Economic Area (EEA),</li> <li>• an insurer with registered office outside the Netherlands?</li> </ul> <p>The Annex to this Model Questionnaire explains what is meant by such a pension-paying institution.</p>	<input type="checkbox"/>	<input type="checkbox"/>
2	<p>Is the purpose of the value transfer to enable the person requesting the international value transfer to acquire pension entitlements with your institution as the pension administrator of that person’s employer?</p>	<input type="checkbox"/>	<input type="checkbox"/>
3	<p>Will you (as the pension-paying institution) utilise the transfer value of the pension capital to acquire pension entitlements for your pension scheme participant?</p>	<input type="checkbox"/>	<input type="checkbox"/>
4	<p>Are you (as the pension-paying institution) the direct recipient of the pension capital’s transfer value from the Dutch pension administrator?</p>	<input type="checkbox"/>	<input type="checkbox"/>

<sup>7</sup> With Brexit, the United Kingdom will no longer be part of the EU as of January 1, 2020. For value transfers to the UK, the Model Questionnaire for Value Transfer outside the EU must therefore be used.



Question:	Subject:	Yes:	No:
5	<p>Is the (actuarial) value of the pension entitlements to be acquired with your pension-paying institution at least equal to the value, as calculated on the same principles, of the pension entitlements to be transferred by the Dutch pension administrator?</p> <p>If you have answered “yes”, proof must be attached. Has this evidence been added? This proof shows the pension entitlements to be acquired in the new pension scheme.</p>	<input type="checkbox"/>  <input type="checkbox"/>	<input type="checkbox"/>  <input type="checkbox"/>
6	Can you confirm that <u>no</u> costs will be charged to the pension scheme participant for the requested international value transfer?	<input type="checkbox"/>	<input type="checkbox"/>
7	<p>Can you confirm that the <b>Dutch</b> transfer value of the pension entitlements to be transferred is not eligible for commutation?</p> <p>If you have answered “no”, please indicate which sections of your pension scheme relate to full or partial commutation:</p> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Can you confirm that the <b>Dutch</b> transfer value will be used solely for retirement or partner pension payments as from the normal pension commencement date under your pension scheme?	<input type="checkbox"/>	<input type="checkbox"/>
9	<p>Can you confirm that your pension scheme complies with the national legislation of your country?</p> <p>A copy of your institution’s current pension scheme (preferably digital and in English) should be attached.</p>	<input type="checkbox"/>	<input type="checkbox"/>





Question: Subject:

Yes: No:

12	<p>Has the person requesting this international value transfer accepted “substantial” employment? Irrespective of other criteria, employment is “substantial” if it has been contracted for a period of at least 5 years.</p> <p>If the employment is “substantial”, evidence of this must be submitted in the form of the employment contract and proof of residence of the person concerned. Are both documents enclosed?</p>	<input type="checkbox"/>	<input type="checkbox"/>
13	<p>Can it be confirmed that the person requesting this international value transfer is <u>not claiming any tax deduction</u>, on account of the value transfer, on any taxable income in the Netherlands of himself or his partner?</p>	<input type="checkbox"/>	<input type="checkbox"/>
14	<p><b><i>This question is only to be answered if a <u>partner’s pension</u> is also entailed.</i></b></p> <p>Has the partner, i.e. the beneficiary of the partner’s pension, countersigned the international value transfer request?</p> <p><i>Explanation: If a partner’s pension forms part of the pension value to be transferred, the partner must also concur with the international value transfer request.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>

Full name and address of the receiving institution:

---



---



---



---

Signed (pension-paying institution):

---

Name of signatory:

---

Telephone number of signatory:

---

E-mail address of signatory:

---

Position of signatory:

---



Date:

---

Name of present or former pension scheme participant:

---

Signature of present or former pension scheme participant::

---

Name of partner (if any):

---

Signature of partner (if any):

---

Date:

---

**If applicable:**

Name former partner entitled to pension sharing in the event of divorce:

---

Signature former partner entitled to pension sharing in the event of divorce:

---

Date:

---