



## Explanation

regarding the tax return form Kansspelbelasting  
for prizes won in domestic and/or foreign  
games of chance

### > General

This explanation is also available on the website of the Belastingdienst, [www.belastingdienst-cn.nl](http://www.belastingdienst-cn.nl).  
This explanation is meant for prizewinners.

**You don't have to declare your winnings if:**

- > you have won a prize of USD 600 or less;
- > the prize won doesn't exceed the bet made by more than USD 600.

Kansspelbelasting for domestic and/or foreign games of chance is a moment based tax.  
This means that as a prizewinner/taxpayer you have to pay the tax to the Belastingdienst at the moment of declaration.

Simultaneously with filing your tax return you must pay the tax that you owe. The bank account numbers that you can use to do this are listed on the tax return form. When paying, please be sure to use the same payment reference as the one that is listed on the tax return form.

Wherever you fill in amounts on the tax return form, please enter amounts in whole USD only.  
You may always round off in your favor.

### > Payment reference

Since taxpayers only use this tax return form sporadically it is not possible to pre-print a payment reference on it.  
You must compose the payment reference yourself based on a logical sequence.  
The payment reference is always composed of <crib number>.104.<date time>.

**CRIB number**

The CRIB number is the unique number that the Belastingdienst has assigned to you.

**104**

104 is the code that the Belastingdienst uses for Kansspelbelasting.

**Date**

The date that must be entered depends on the time to which the declaration relates.

For moment based taxes the latest date of declaration and payment is always the 15th day after the time at which the prize is received by you as a winner, is settled, is made available, becomes interest bearing or can be claimed as well as collected. If the prize in a game of chance is made available on March 10, 2016 (even if the prize has not yet been actually received or collected at that time), March 25, 2016 is the latest date on which a tax return must be filed and the tax must be paid.

## > Explanation per category

### 1) Details

In the section details of the declarant you enter your own details.

In the section moment of declaration you enter the date.

### 2) Details games of chance

**Question 1** is meant for prizes that were won through Internet-based games of chance.

- > Under **question 1a** you enter the difference between the prizes won and the bets made in a certain time period.
- > Under **question 1b** you enter the tax that you must pay. This is 10% of the amount that you have entered under question 1a.

**Question 2** is meant for all other domestic games of chance.

- > Under **question 2a** you enter the name of the organizer of the game of chance.
- > Under **question 2b** you enter the country where the organizer is located.
- > Under **question 2c** you enter the name of the game of chance.
- > Under **question 2d** you enter the type of game of chance, for instance "lottery".
- > Under **question 2e** you enter the date on which the prize was awarded.
- > Under **question 2f** you enter a description of the prize in case it is not a cash prize.
- > Under **question 2g** you enter the value of the prize in kind. You must indicate the fair value of the prize in kind.
- > Under **question 2h** you enter the value of the cash prize in USD.
- > Under **question 2i** you enter the total amount of 2g plus 2h.
- > Under **question 2j** you enter the tax that you must pay. This is 10% of the amount that you have entered under question 2i.

**Question 3** is meant for all other foreign games of chance.

- > Under **question 3a** you enter the name of the organizer of the game of chance.
- > Under **question 3b** you enter the country where the organizer is located.
- > Under **question 3c** you enter the name of the game of chance.
- > Under **question 3d** you enter the type of game of chance, for instance "lottery".
- > Under **question 3e** you enter the date on which the prize was awarded.
- > Under **question 3f** you enter a description of the prize in case it doesn't concern a cash prize.
- > Under **question 3g** you enter the value of the prize in kind. You must indicate the market value of the prize in kind.
- > Under **question 3h** you enter the value of the cash prize in foreign currency.
- > Under **question 3i** you enter the total amount of 3g plus 3h.
- > Under **question 3j** you enter the tax that you must pay. This is 10% of the amount that you have entered under question 3i.

### Question 4

It is possible that the country where the game of chance is organized levies Kansspelbelasting, just like the BES does. In that case, if you would also have to pay Kansspelbelasting in the BES you would be taxed twice. To prevent this from happening, question 4 includes a scheme to avoid double taxation.

- > Under **question 4a** please check the relevant box. If you have checked one of the 'Yes' boxes under question 4a, you must answer questions 4b through 4f.
- > Under **question 4b** you enter the country where the tax was paid.
- > Under **question 4c** you enter the name of the tax that you paid abroad. Attention: you must enclose proof of payment.
- > Under **question 4d** check the the relevant box.
- > Under **question 4e** If you have checked the 'No' box under question 4d, please enter under question 4e on what prize amount you have paid tax abroad.
- > Under **question 4f** you enter the amount filled in under question 1b and/or 2j and/or 3j that relates to the portion of the prize that you have paid tax on abroad. This is 10% of the amount that you have entered under question 4e.

### 3) Signature

In this section you enter the requested information and sign the tax return form.

You don't have to enter any information in the section Receipt. This space is meant for the Belastingdienst.