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**ONESOURCE™**

# Corporate Tax Netherlands

Version 17.1

Release notes

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# ONESOURCE Corporate Tax 17.1

We are delighted to announce the release of version 17.1 of ONESOURCE Corporate Tax for the Netherlands. The release will allow you to prepare Dutch domestic and foreign taxpayer corporate income tax returns for FY 2024.

## What's new?

### Minimum Tax

The Dutch Minimum Taxation Act 2024, also known as Pillar 2, introduces a minimum effective tax rate of 15% per jurisdiction for large international enterprises. In response, we have added a new row to the 'Result after Taxation' section of the Profit and Loss account to accommodate this requirement.

## Administration tools

### Tax assessments

The tax authorities have introduced a new data retrieval method for Tax assessment filing and the electronic submission of Tax assessment appeals. These features have not been updated in ONESOURCE Corporate Tax.



**The tax authorities require the same software to be used for all Tax assessment communications.**

**Therefore, by using the Tax assessment functionality in ONESOURCE Corporate Tax, you may not receive all related communications related and will not be able to electronically submit appeals.**

#### Important note for users of Tax assessments functionality

Due to changes in the electronic communications of Tax assessments filings and retrievals from the tax authorities, as well as the tax authorities being stricter on who the service is available to in recent years, we are aware that the Tax assessments functionality is no longer commonly used by clients.



**We will be reviewing the level of demand for us to continue to support the Tax Assessments functionality in future releases.**

**We would appreciate your feedback if you currently use this feature in ONESOURCE Corporate Tax.**

### Extensions

Following on from previous communications, please note that Extensions submission is no longer supported in ONESOURCE Corporate Tax. Please contact Support if you require assistance with this.

### Preliminary assessment

The software has been updated to fully support submissions of preliminary assessments.

# General legislative updates

## Controlled foreign companies (CFC) - tax adjustment

In light of the introduction of Pillar 2, the Controlled Foreign Companies (CFC) tax adjustment schedule has been updated to meet the new requirements. This update involves a reorganization of cells and headers, along with caption changes to enhance clarity and compliance.

## Donations

The Donations schedule has been revised to reflect recent changes regarding non-business donations, ensuring that all adjustments align with current regulations.

## Updated specifications

The "General information and specifications" question 1|2 was adjusted, and the sheet has been updated accordingly.

## Updated tax rates and limits

Corporate income tax and investment allowance tax rates (among other relevant thresholds) have also been updated for our v17.1 release.

# Product enhancements

## Minimum Capital Rule for Banks and Insurers ratio

The rate has been moved out from the existing formula and is now placed in a separate support row. This change is designed to enhance the clarity and flexibility of the calculations. The purpose of this adjustment is to accommodate present and future changes more efficiently and to improve the visibility of changes, making it easier for users to track and understand adjustments.

## General enhancements

We have also included several minor enhancements to the software, including updated calculation method for Maximum deductible donations, and minor improvements to the CFC tax adjustment schedule when in loss position.

# Support

For any support queries please contact:

## ONESOURCE Corporate Tax Support

[support@advancetaxcompliance.com](mailto:support@advancetaxcompliance.com)



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