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Dutch withholding taxes: 15% dividend tax, conditional tax and Gulf treaty rates

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Dutch dividends carry 15% withholding tax, with exemptions for qualifying shareholders. A conditional withholding tax at 25.8% hits payments to listed low-tax jurisdictions. Treaties cut rates for the UAE, Saudi Arabia and Qatar.

Country reference

- Country: Netherlands (planned expansion country)
- Authorities: Ministry of Finance; Netherlands Tax Administration (Belastingdienst)
- Topic: Dividend withholding tax and conditional withholding tax
- Key date: Rates for 2026; the Dutch low-tax list is updated each year
- Law: Dividend Tax Act 1965; Withholding Tax Act 2021

Dividend withholding tax

- 15% on dividends from Dutch resident companies.
- Exemption for EU, EEA and treaty-country shareholders that would qualify for the participation exemption if Dutch, subject to anti-abuse rules.
- Business-driven cooperatives generally fall outside.

Conditional withholding tax

- Applies to interest, royalties and dividends paid to affiliated entities in jurisdictions with a statutory rate below 9% or on the EU non-cooperative list, and in abusive cases.
- Rate equals the top corporate rate: 25.8% in 2026.
- The Dutch list is updated each year and applies from the following 1 January.

Gulf position

- The UAE was removed from the Dutch list from 2024 after it introduced 9% corporate tax; Bahrain remained on the 2024 list, according to adviser reports.
- PwC's 2026 summary still shows the UAE on its combined list, so confirm the current official list before paying interest, royalties or dividends.
- Treaty rates (dividends/interest/royalties): UAE 5 or 10%/0%/0%; Saudi Arabia 5 or 10%/0 or 5%/7%; Qatar 0 or 10%/0%/5%, per PwC.

What to do now

- Map payments from Dutch entities to Gulf affiliates.

- Hold treaty residence certificates and substance evidence.
- Check the list update each autumn for the coming year.

Our take

The list decides whether a 25.8% tax applies, so it is worth checking every year. Bahrain-based structures, and any UAE structure until the current list is confirmed, need careful review.

Sources

- PwC Worldwide Tax Summaries: Netherlands, withholding taxes
- DLA Piper: UAE removed from Dutch tax blacklist (January 2024)
- Mondaq: Netherlands blacklist of low-taxed jurisdictions updated

Important. This summary is for general information and is not tax, legal or financial advice. It is based on public sources, together with adviser commentary, and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

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