Ministry of Economic Affairs and Climate Policy of The Netherlands H.E. Micky Adriaansens Minister of Economic Affairs and Climate Policy PO Box 20401 2500 EK The Hague

Amsterdam, May 20 2022

Subject: 30% Ruling

Your Excellency,

With reference to the NOS report on April 21, the Japanese Chamber of Commerce and Industry in the Netherlands (JCC) would like to take this opportunity to express its concerns.

Since its establishment in 1976 the JCC is focused on sustaining the business climate in the Netherlands for Japanese companies. Japan has been a major investor into the Dutch economy and market, approximately 870 Japanese companies are active in the Netherlands and created 44,400 jobs.

The Dutch 30% ruling is very unique in Europe and attractive for highly qualified workers such as highly skilled engineers, medical professionals and company management, etc. from all over the world including Japan. It adds to the Netherlands' strong competitiveness and is one of the advantages for attracting foreign investment. We believe that further reduction of the 30% ruling following the reduction in 2019 would be a disadvantage to the Dutch economy and is undesirable. The results of the biennial JCC member survey (188 out of 279 member companies responded) conducted in 2020 showed that the Netherlands had become less attractive due to the length reduction of the 30% ruling from 8 to 5 years in 2019.

We would be grateful if you could convey our concerns as above to those involved in the 30% regulatory reform. We hope that the Dutch Government will generously reconsider it in order to ensure that the Netherlands remains attractive for Japanese and foreign companies.

Sincerely yours,

Shinsuke Kajiwara

Chairman

The Japanese Chamber of Commerce in the Netherlands (JCC)

CC by email: Ms. Hilde van der Meer

Commissioner Netherlands Foreign Investment Agency

Ministry of Finance of The Netherlands H.E. Marnix van Rij State Secretary for Finance Postbus 20201 2500 EE Den Haag

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