

Vak VII - INKOMSTEN VAN KAPITALEN EN ROERENDE GOEDEREN

A. INKOMSTEN VAN KAPITALEN VOÓR AFTREK VAN DE INNINGS- EN BEWARINGSKOSTEN

1. Niet verplicht aan te geven inkomsten en verrekenbare roerende voorheffing op vrijgestelde inkomsten

a) Niet verplicht aan te geven inkomsten (die niet van de personenbelasting zijn vrijgesteld):

1) met roerende voorheffing van 30 %:

1160-04 2160-71

2) met roerende voorheffing van 20 %:

1161-03 2161-70

3) met roerende voorheffing van 17 %:

1435-20 2435-87

4) met roerende voorheffing van 15 %:

1162-02 2162-69

5) met roerende voorheffing van 10 %:

1163-01 2163-68

5) met roerende voorheffing van 5 %:

1436-19 2436-86

b) Verrekenbare roerende voorheffing ingehouden op dividenden die (voor maximaal 800 euro (1)) van de personenbelasting zijn vrijgesteld:

1437-18 2437-85

2. Verplicht aan te geven inkomsten

a) Inkomsten uit gereguleerde spaardeposito's bij kredietinstellingen in de Europese Economische Ruimte, waarop geen roerende voorheffing is ingehouden (inkomen na aftrek van de per belastingplichtige vrijgestelde schijf van 980 euro (2)):

1151-13 2151-80

b) Andere inkomsten zonder roerende voorheffing:

1) die belastbaar zijn tegen 30 %:

1444-11 2444-78

2) die belastbaar zijn tegen 20 %:

1159-05 2159-72

3) die belastbaar zijn tegen 17 %:

1443-12 2443-79

4) die belastbaar zijn tegen 15 %:

1445-10 2445-77

5) die belastbaar zijn tegen 10 %:

1446-09 2446-76

5) die belastbaar zijn tegen 5 %:

1448-07 2448-74

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LL Leslie



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