

Application for Temporary Emergency Bridging Measure for Sustained Employment 2.0 (NOW 2.0) from 1 June 2020

If you wish to apply for the Temporary Emergency Bridging Measure for Sustained Employment 2.0 (NOW 2.0), please return the completed form to NOW@hnb-van-daal.nl. We will process your application as soon as possible.

1. Company name

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2. Company number (KvK)

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3. Wage tax number

Please note that you are required to fill in a separate form for each wage tax number

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4. Account number that the Tax Authority uses for matters related to wage tax. The employee insurance agency (UWV) will check this against the Tax Authority's database.

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Important: Please attach to this form a scan of your bank statement of the bank account that the Tax Authority uses to refund any taxes paid in excess. The bank account number and the account holder's name must be clearly visible on the scan. All other data may be blacked out. Please save the scan as a pdf, jpeg, jpg, or png file. The maximum file size is 4MB.

5. Have you already filed a NOW 1.0 application?

Yes / No

(delete where not applicable)

If so, please state the turnover period you chose for this application.

- March – April – May
- April – May – June
- May – June – July

6. In which months do you expect the biggest decrease in turnover as a result of the corona crisis?*

Note: you will not be able to change your choice after submitting the application, so it is important to look in which of the following periods you expect the biggest decrease in turnover. If you need help assessing what period is most relevant in your situation, please contact your relation manager

- June – July – August- September
- July – August – September - October
- August – September – October – November

Important: In case you also applied for the NOW 1.0, the turnover period of the NOW 2.0 application has to fit with the turnover period of the NOW 1.0 (see question 5).

7. By what percentage (at least 20%) do you expect your turnover to decrease in the period selected under question 6, compared to last year's average turnover?*

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This average turnover of 2019 are calculated by dividing the annual turnover of 2019 by 3. If you need help determining the decrease of your turnover, please contact your relation manager.

8. Subsidiary companies of groups that, as a whole, suffered a turnover loss of less than 20% while the subsidiary suffered a turnover loss of at least 20%, may qualify under additional conditions (see document 2). Do you wish to use the group arrangement?

Yes / No

(delete where not applicable)

State of approval

I state that the information above is true. I also state to be aware that HLB Van Daal will submit the application based on the information and documents provided by me and will not verify the correctness of such information and documents. If and insofar as the aforementioned application is rejected due to incorrect and/or incomplete information or my failure to meet the requirements, I hereby indemnify HLB Van Daal, in advance, against any and all related liability.

Name

Date

Signature

* Further explanation of questions 6 and 7

You can choose to calculate the decrease in turnover over the measuring period starting on the 1st of June, the 1st of July, or the 1st of August 2020. You must always take a continuous period of three months. You must choose the measuring period when submitting your application. The measuring period cannot be changed when the final settlement takes place. The contribution towards labour costs will relate to the labour costs between June and September 2020, regardless of the three-month period (measuring period) you used to determine your turnover.

In case you also applied for the NOW 1.0, the turnover period of the NOW 2.0 application has to fit with the turnover period of the NOW 1.0

If your business consists of one legal entity or natural person, the (expected) decrease in turnover is calculated at the level of that natural person or legal entity. If your business is a compound of legal entities, the decrease in turnover is calculated at group level, taking into account, to the extent possible, the relation between the decrease in turnover and the employment of personnel, and what is customary in accounting law. Paid-out benefits and other contributions from public funds (except for the NOW 1.0 and NOW 2.0 benefits, but including the TOGS benefit), received by schools and cultural institutions, are regarded as turnover. Determining turnover at group level means that some companies that suffer a major decrease in turnover are not granted a benefit because other parts of the group company keep yielding good profits. On the other hand, if the group company's decrease in turnover is 20%, all parts of it are eligible for a benefit, even though based on their individual turnover, they might not be. Again, individual employers apply for the benefit formally.

In case of a group company with foreign subsidiaries, you must not count the decrease in turnover of the group's legal entities without a Dutch social security wage. Non-Dutch legal entities and private partnerships who do not have a social security wage that is insured in the Netherlands, should not be taken into account for the calculation of the decrease in turnover.

If parts of a group apply for the benefit, all of them must choose the same measuring period for their applications. It is not possible to measure the turnover from June to September 2020 for one part of the group and from August to November for the other part of the group. For the application of this arrangement, a group means a group of companies forming a group within the meaning of art. 2:24b of the Dutch Civil Code. As such, minority stakes in which they do not have decisive authority are

not part of the group of which the turnover is to be calculated. Transfer of an equity interest as a result of which a company is no longer part of a group means that, from that moment, the turnover can no longer be added.

An accountant's or third-party statement may be required for the final NOW benefit assessment for your company (this will follow after the period for which the benefit was applied for). It was determined for the NOW that an accountant's statement is required for companies who received an advance (80% of the granted benefit) of €100,000.00 or more.

To prevent that an applicant receives a small advance but receives a final benefit that (vastly) exceeds €125,000 without having to submit an accountant's statement, an accountant's statement is also required in case of a final benefit of €125,000 or more. This means that companies that received an advance of less than €100,000 will have to estimate for themselves if the final benefit will be determined at €125,000 or more, as they will also need an accountant's statement in that case.

By the way, the NOW 1 and NOW 2 are two separate benefits and each has its own calculation method. For that reason, the necessity of submitting an accountant's statement must be determined for each NOW period separately.