

# Contents

<b>1</b>	<b>Who is this information for?</b>	<b>4</b>
<b>2</b>	<b>Moving to the Netherlands from an EU country</b>	<b>5</b>
2.1	<i>Personal belongings</i>	5
2.2	<i>Cars and motorcycles</i>	5
2.3	<i>Pets</i>	7
<b>3</b>	<b>Moving to the Netherlands from a non-EU country</b>	<b>8</b>
3.1	<i>Personal belongings</i>	8
3.1.1	<i>Licences</i>	8
3.1.2	<i>Import declarations</i>	8
3.2	<i>Cars and motorcycles</i>	9
3.3	<i>Pets</i>	10
<b>4</b>	<b>Bringing special products or animals with you</b>	<b>12</b>
<b>5</b>	<b>Customs controls</b>	<b>14</b>
<b>6</b>	<b>Further information</b>	<b>15</b>
<b>Appendices</b>		
1	<i>The Dutch customs administration: addresses</i>	15
2	<i>Offices for car and motorcycle tax declarations: addresses</i>	16

# 1

## Who is this information for?

This information is for anyone who is moving to the Netherlands and wishes to take their personal belongings with them. Normally, you have to pay tax when importing goods and registering your car or motorcycle, but this is not necessarily the case when you are moving.

To take your personal belongings with you to the Netherlands tax-free you will, however, have to take certain measures. For example, if you wish to take your car with you, you need a licence. And your dog or cat may not enter the country without its own passport, which you can obtain from a vet. Your removal company will often arrange many matters for you.

The rules applicable depend on the country you are moving from. Different rules apply when you move from another EU country than when you move from a non-EU country. The other EU countries are: Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, Portugal, Spain, Sweden, and the United Kingdom.

**NB** You will often have to take certain measures in the country from which you are moving for the export of your personal belongings. You should therefore ask the authorities for information well in advance. This issue is not dealt with here.

# 2

## Moving to the Netherlands from an EU country

In principle, the free movement of goods exists in the EU. Section 2.1 sets out the rules for bringing your personal belongings into the Netherlands. Section 2.2 looks at the tax-free registration of your car or motorcycle. And section 2.3 contains information on bringing pets with you.

### 2.1 *Personal belongings*

You can bring your personal belongings into the Netherlands. This includes household effects, bodycare products, vehicles, dogs and cats. You can bring them with you without having to apply for a licence or having to pay duties and taxes.

The same applies to alcoholic beverages and tobacco products intended for your own use. Customs assumes they are for your own use if you do not exceed certain quantities. The maximum quantities allowed are:

- 110 litres of beer;
- 90 litres of wine;
- 20 litres of fortified wine, such as sherry or port;
- 10 litres of spirits;
- 800 cigarettes;
- 400 cigars;
- 1 kilogram of tobacco.

If you wish to bring larger quantities into the Netherlands, you must be able to demonstrate that the goods are for your own use. Otherwise, you must declare them to Customs and pay duties and taxes.

You do need a licence, however, to bring your car or motorcycle with you. See section 2.2. Chapter 4 contains information on bringing special products or animals with you, e.g. counterfeit branded goods, works of art, antiques, snakeskin handbags, and parrots.

### 2.2 *Cars and motorcycles*

You need a licence to register your car or motorcycle in the Netherlands tax-free.

### **Applying for a licence**

You can apply for a licence at the customs office in the area where you will be living (call the customs taxline on 0800 - 0143). It is advisable to apply for a licence well before moving to the Netherlands.

Licences are issued subject to the following conditions:

- You must have been resident in an EU country other than the Netherlands for at least 12 months.
- During that 12-month period you must have been resident in the other EU country for at least 185 days because you worked there and your family lived there.
- Your car or motorcycle must have been in your possession for at least six months and must have been used in the other EU country.
- Following your move to the Netherlands, your car or motorcycle may not be lent out, pledged, leased or sold for 12 months. This term commences on the date on which Customs issues the licence. If you wish to do so anyway, you must first inform the customs authorities in the area where you live. They will then decide whether you have to pay taxes.

**NB** If you have worked or studied in an EU country other than the Netherlands and your family lived in the Netherlands during that period, you will be considered to have been resident in the Netherlands for customs purposes. This may mean that you will not receive a licence and that your car or motorcycle cannot be registered tax-free.

Besides applying for a licence, you must take a few other measures in the Netherlands before you are allowed to drive your car or motorcycle here.

### **Vehicle registration certificate**

If you bring your car or motorcycle into the Netherlands from another EU country, you are not allowed to drive it straight away. You must first obtain a Dutch vehicle registration certificate. This requires a technical inspection by the National Vehicle Administration Agency (*RDW Centrum voor vervoertechniek en informatie*). At the RDW inspection point, you will receive a declaration form for car and motorcycle tax (BPM). You must submit several copies of this form to a customs office where BPM declarations can be lodged. The vehicle registration certificate will then be sent to you automatically. You are, however, responsible for obtaining registration plates yourself. You can do this at a recognised garage. It is advisable to have your car or motorcycle inspected and lodge your BPM declaration as soon as possible.

### **Motor vehicle tax**

You must pay motor vehicle tax as soon as your car or motorcycle is registered in the Netherlands. Once your name has been placed on the vehicle registration certificate, this also serves as a motor vehicle tax declaration. The Tax and Customs Administration (*Belastingdienst*) will then send you a giro collection slip.

### **Insurance**

You are also obliged to insure your car or motorcycle. You must at least take out third party insurance. An insurance company can arrange this for you.

## 2.3 | *Pets*

You may bring pets into the Netherlands only if they are not intended to be traded or sold.

### **Dogs and cats**

If you wish to bring your dog or cat with you when moving to the Netherlands, it needs a pet passport. To obtain one, you must have your pet examined by a recognised vet in the country you are moving from.

The passport contains the following information:

- a statement from the vet (in Dutch, English, French or German) that your pet has been vaccinated with an approved vaccine against rabies;
- a statement from the vet that your pet does not show any signs of clinical diseases\*;
- the date of vaccination;
- your pet's description including its breed, sex, age, colour and type of fur and its marks\*;
- the name of the owner.\*

\* This information is required solely in the case of dogs or cats from the United Kingdom or Ireland.

**NB** Your dog or cat must have been vaccinated at least 30 days and no more than one year before your move. Bear in mind that applying for a passport will take some time. You should therefore contact your vet no later than 10 days before your move. If you do not have a pet passport, your dog or cat will be vaccinated upon entering the country after which it will have to remain in quarantine for 30 days.

### **Other animals**

For a few other animals you need a health certificate. This applies in any event to birds, horses, cows (and other ungulates), ferrets, mink and foxes.

You can obtain the certificate from a recognised vet in the country you are moving from. You do not need a health certificate or passport for other animals, such as rabbits, hares and fishes – you can bring these animals with you without having to take special measures.

# 3

## Moving to the Netherlands from a non-EU country

Normally, you have to pay tax when moving to the Netherlands from a non-EU country. But in the case of a move you may import personal belongings tax-free and register your car or motorcycle tax-free. Section 3.1 sets out the rules for bringing your personal belongings with you. Section 3.2 looks at the tax-free registration of your car or motorcycle in the Netherlands. And section 3.3 contains information on bringing pets with you.

### 3.1 *Personal belongings*

Personal belongings include household effects, bodycare products, vehicles, dogs and cats. You do, however, need a licence to bring your personal belongings with you. The same applies if you bring your car or motorcycle. See sections 3.1.1 and 3.2. Chapter 4 contains information on bringing special products or animals with you, such as counterfeit branded goods, works of art, antiques, snakeskin handbags, and parrots.

If you are bringing alcoholic beverages, tobacco products, company cars or professional equipment with you, you must always pay taxes.

#### 3.1.1 *Licences*

You need a licence to import your personal belongings into the Netherlands tax-free. You can apply for a licence at the customs office in the area where you will be living (call the customs taxline on 0800 - 0143). It is advisable to apply for this licence well before moving to the Netherlands. With your application you must also submit a list of all the goods you wish to bring into the Netherlands.

Licences are issued subject to the following conditions:

- You must have been resident in a non-EU country for at least 12 months.
- During that 12-month period you must have been resident in the non-EU country for at least 185 days because you worked there and your family lived there.
- The goods must have been in your possession for at least six months and must have been used in the non-EU country.
- Following your move to the Netherlands, your belongings may not be lent out, pledged, leased or sold for 12 months. This term commences on the date that Customs accepts your import declaration. See section 3.1.2 for more information. If you wish to do so anyway, you must first inform the customs authorities in the area where you live. They will then decide whether you have to pay taxes.

**NB** If you have worked or studied in a non-EU country and your family lived in the Netherlands during that period, you will be considered to have been resident in the Netherlands for customs purposes. This may mean that you will not receive a licence and cannot take your personal belongings with you tax-free.

### 3.1.2 *Import declarations*

Following your entry into the Netherlands your goods must be declared to Customs. You can do this by completing the Single Administrative Document (*Enig Document*) form. You can obtain one from the customs office in the area where you will be living (call the customs taxline on 0800 0143). The procedure for importing your personal belongings is separate from the procedure for the inspection of your vehicle and the lodging of the car and motorcycle tax (BPM) declaration. It is advisable to submit your import declaration as soon as possible. Your tax exemption ends after 12 months.

## 3.2 *Cars and motorcycles*

The rules that apply to the importation of your car or motorcycle are the same as those for the importation of your other personal belongings. That means:

- You need a licence to register the vehicle in the Netherlands tax-free. Section 3.1.1 tells you how to apply for a licence and what the conditions are.
- On entering the Netherlands you have to declare your car or motorcycle to Customs. Like your other personal belongings, you must specify your car or motorcycle on the Single Administrative Document (*Enig Document*) form. See section 3.1.2.

You will also have to take a few specific measures before you can drive your car or motorcycle in the Netherlands. The procedures for importing your car or motorcycle and for the inspection of your vehicle and the lodging of the car and motorcycle tax (BPM) declaration are separate. It is advisable to submit the import declaration, to have your vehicle inspected and to submit the BPM declaration as soon as possible.

### **Vehicle registration certificate**

If you bring your car or motorcycle into the Netherlands from a non-EU country, you are not allowed to drive it straight away. You must first obtain a Dutch vehicle registration certificate. This requires a technical inspection by the National Vehicle Administration Agency (*RDW Centrum voor vervoertechniek en informatie*). At the RDW inspection point, you will receive a declaration form for car and motorcycle (BPM) tax. You must submit several copies of this form to a customs office where BPM declarations can be lodged. The vehicle registration certificate will then be sent to you automatically. You are, however, responsible for obtaining registration plates yourself. You can do this at a recognised garage. It is advisable to have your car or motorcycle inspected and to lodge your BPM declaration as soon as possible.

### **Motor vehicle tax**

You must pay motor vehicle tax as soon as your car or motorcycle is registered in the Netherlands. Once your name has been placed on the vehicle registration certificate, this also serves as a motor vehicle tax declaration. The Tax and Customs Administration (*Belastingdienst*) will then send you a giro collection slip.

### **Insurance**

You are also obliged to insure your car or motorcycle. You must at least take out third party insurance for it. An insurance company can arrange this for you.

## 3.3 | *Pets*

You may bring pets into the Netherlands only if they are not intended to be traded or sold.

### **Dogs and cats**

If you wish to bring your dog or cat with you when moving to the Netherlands, it needs a pet passport. To obtain one, you must have your pet examined by a recognised vet in the country you are moving from.

The passport contains the following information:

- a statement from the vet (in Dutch, English, French or German) that your pet has been vaccinated with an approved vaccine against rabies;
- a statement from the vet that your pet does not show any signs of clinical diseases;
- the date of vaccination;
- your pet's description including its breed, sex, age, colour and type of fur and its marks;
- the name of the owner.

**NB** Your dog or cat must have been vaccinated at least 30 days and no more than one year before your move. Bear in mind that applying for a passport will take some time. You should therefore contact your vet no later than 10 days before your move. If you do not have a pet passport, your dog or cat will be vaccinated upon entering the country, after which it will have to remain in quarantine for 30 days.

### **Other animals**

For a few other animals you need a health certificate. This applies in any event to birds, horses, cows (and other ungulates), ferrets, mink and foxes. You can obtain one from a recognised vet in the country you are moving from.

It is prohibited to bring certain animals into the Netherlands. Parrots and parrot-like birds (e.g. parakeets) cannot be brought if they come from one of the following countries: Argentina, Colombia, Hong Kong, Indonesia, Brazil, Senegal, Thailand, East Timor or Paraguay. You do not need a health certificate or passport for other animals, such as rabbits, hares and fishes – you can bring these animals with you without having to take special measures.

# 4

## Bringing special products or animals with you

When moving to the Netherlands, you can bring your personal belongings with you tax-free. Some of them, however, may be subject to special rules. This applies, for example, to protected species of flora and fauna, counterfeit branded goods, works of art, antiques, drugs and medicines, weapons and fresh foodstuffs. It is also prohibited to bring certain animals, plants or products into the Netherlands. The rules applicable may differ depending on the country you are moving from. For more information, you can call the customs taxline (0800 - 0143).

### **Protected species of flora and fauna**

Bringing protected species of flora and fauna into the Netherlands is nearly always prohibited. You are allowed to bring such species into the Netherlands only if they have been part of your personal belongings for a long period. You must, however, be able to prove this.

Examples include:

- plants: orchids and cacti;
- animals: apes and South American monkeys, crocodiles, certain snakes, iguanas, turtles, lizards, parrots and other exotic bird species, leopards, tigers and rhinoceroses;
- coral and special shells, such as font shells and horn shells;
- items made from protected species of flora and fauna: snakeskin shoes, bags or watchstraps, chains and bracelets with ivory inlay, prepared butterflies or snakes, rainsticks (musical instruments made of cactus stems), decorative items made of coral and hair combs made of turtle shell.

Measures have been adopted at international level against the trade in protected species of flora and fauna. Over 140 countries have signed the CITES convention. For the few species you are allowed to bring with you to the Netherlands, you usually need an export licence issued in the country you are moving from, together with an import licence issued by the Dutch CITES bureau LASER. Make sure you are well informed about this before you move to the Netherlands by calling the customs taxline (0800 - 0143). If Customs find a nature souvenir among your personal belongings or household effects, they may seize it. And if you do not have a licence, you may be fined.

### **Counterfeit branded goods**

Have you bought a counterfeit Rolex watch or Nike shoes in the country you are moving from? In more and more countries you can buy counterfeit branded goods for little money. Besides watches and brand clothes, other examples are perfumes and illegal copies of CDs or video tapes. Because the trademarks are protected, it is prohibited to bring these products into the Netherlands with you. If Customs find counterfeit branded goods among your personal belongings or household effects, they may seize them.

### **Works of art and antiques**

Over the past few centuries many valuable works of arts and antiquities have been removed from cultural areas. To curb this, various measures have been adopted at both national and international level. If a work of art or an antique is part of your furniture, you may bring it with you. If you have bought works of art or antiques in the country you are moving from, you may bring them with you only if you have certain licences for this purpose. Recognised art or antique shops can often assist you with this. If dealers abroad offer you works of art or antiques at extremely low prices, you can nearly always assume that illegal transactions or counterfeit items are involved.

### **Drugs and medicines**

Possession of drugs, such as hashish, cocaine and heroin is severely punished around the world. If you are arrested for possession of drugs, you may receive a hefty prison sentence, and in some countries you may even receive the death penalty. Certain medicines are sometimes mistaken for drugs. If you use medicines regularly, ask your family doctor for a medical passport in order to prove to Customs that you use those medicines yourself.

### **Weapons and ammunition**

The import and export of weapons and ammunition are prohibited almost everywhere. This applies to firearms, such as rifles, pistols and revolvers, along with many other weapons, such as stilettos, knuckle-dusters, throwing stars, swords and krisses. If you use a gun for hunting or sport shooting, you need a licence to take it to an EU member state and bring it into the Netherlands, or you need to hold a European firearm pass. You are only allowed to export weapons from the Netherlands if you hold an export licence. However, exemptions may be granted in the case of certain antique weapons, especially firearms that have been rendered unusable in the manner prescribed by law. Other weapons that may be imported into the Netherlands are firearms such as muzzle-loaders from the Napoleonic age that can no longer be used.

### **Foodstuffs**

As from 1 January 2003, it is prohibited to import food of animal origin, such as meat, fish and dairy products. Exceptions include:

- food for your own consumption (up to 1 kilogram) that does not contain meat or dairy products;
- packed baby milk;
- special food for medical purposes;
- food originating in Greenland, the Faeroes, Iceland, Andorra, San Marino, Liechtenstein and Switzerland.

### **Flowers, bulbs and plants**

You are allowed to bring small quantities of non-protected flowers, bulbs, plants and fruit to the Netherlands for your own use. The maximum quantities are 5 kilograms of fruit, 5 bunches of cut flowers and 5 kilograms of single bulbs and tubers without leaves and flowers. In other cases, a phytosanitary certificate is required.

# 5

## **Customs controls**

Customs may examine your personal belongings. This may involve inspecting your goods and/or checking your declaration against commercial or other documents. Customs also uses scanning equipment. The type of control is decided on a case-by-case basis. If it is found that you are not exempt from tax and/or are in breach of bans and restrictions, you will have to pay tax and comply with the relevant obligations. You also risk being fined.

# 6

## Further information

If you have any further questions, you can call one of the following telephone numbers. For general questions on customs matters you can phone the customs taxline: +31 800 0143, between 08.00 and 20.00 Mondays to Thursdays and between 8.00 and 17.00 on Fridays. The international access code differs from one country to another.

For further information on vehicle inspection and registration, please contact:

RDW Centrum voor vervoertechniek en informatie  
Bureau inlichtingen en correspondentie  
Skagerak 10  
9642 CZ Veendam  
Tel: 0900 0739

For further information on motor vehicle tax, please contact:

Belastingdienst/Centraalbureau motorrijtuigenbelasting  
Postbus 9047  
7300 GJ Apeldoorn  
Tel: 0800 0749

For further information on bringing live animals with you, please contact:

Rijksdienst voor de Keuring van Vee en Vlees  
Postbus 3000  
2270 JA Voorburg  
Tel: (070) 357 8811

For further information on bringing protected species of flora and fauna with you, please contact:

CITES bureau LASER  
Postbus 1191  
3300 BD Dordrecht  
Tel: 0800 223 3322  
Fax: (078) 639 5594

## Offices for car and motorcycle tax declarations

### **Almelo**

Van den Broekeweg 14  
7602 PH Almelo  
Tel: (0546) 54 6853  
Fax: (0546) 49 0798

### **Amsterdam**

Tijnmuiden 1  
1046 AK Amsterdam  
Tel: (020) 581 3546  
Fax: (020) 611 1817

### **Arnhem**

Malburgseveerweg 2  
6833 HK Arnhem  
Tel: (026) 323 2121  
Fax: (026) 323 2651

### **Elsloo**

Business park 160  
6181 MA Stein  
Tel: (043) 366 7101  
Fax: (046) 437 0669

### **Groningen**

Duinkerkenstraat 25  
9723 BP Groningen  
Tel: (050) 368 7997  
Fax: (050) 313 4980

### **Heerenveen**

Jupiter 12  
8448 CD Heerenveen  
Tel: (058) 294 9612  
Fax: (0513) 62 1893

### **'s-Hertogenbosch**

Hedikhuizerweg 19  
5222 BC Den Bosch  
Tel: (040) 292 1990  
Fax: (073) 623 4180

### **Nieuwegein**

Hollandhaven 11  
3433 PD Nieuwegein  
Tel: (030) 602 3404  
Fax: (030) 606 4639

### **Rijen**

Haansbergseweg 18  
5121 LJ Rijen  
Tel: (013) 465 1710  
Fax: (0161) 23 0734

### **Roosendaal**

Borchwerf 18  
4704 RG Roosendaal  
Tel: (0168) 35 9072  
Fax: (0165) 39 9726

### **Schiedam**

Calandstraat 97  
3125 DA Schiedam  
Tel: (010) 446 2635  
Fax: (010) 415 5817

### **Terneuzen**

Buitenhoofd 3  
4531 PA Terneuzen  
Tel: (0115) 68 2617  
Fax: (0115) 68 2633

### **Veldhoven**

De Run 4412  
5503 LR Veldhoven  
Tel: (040) 254 9285  
Fax: (040) 255 3945

### **Venlo**

L.J. Costerstraat 55  
5916 PR Venlo  
Tel: (077) 324 8314  
Fax: (077) 352 1701

### **Waddinxveen**

Coenecoop 290  
2741 PL Waddinxveen  
Tel: (0180) 63 7464  
Fax: (0182) 63 6754

### **Zwijndrecht**

Zoutverkopersstraat 4  
3334 KJ Zwijndrecht  
Tel: (010) 446 2637  
Fax: (078) 629 9045

### **Zwolle**

Ossenkamp 2  
8024 AE Zwolle  
Tel: (058) 294 9619  
Fax: (038) 455 1439

*Published by:*

Customs Division, Tax and Customs Administration  
January 2003