



Motor vehicle with a foreign registration number

Are you coming to the Netherlands and are you bringing a motor vehicle? Do you intend to stay here? Are you residing here temporarily for work or study? Or do you work for a foreign company?
This information sheet tells you what the rules are in relation to taxation and your foreign-registered motor vehicle.

When do you qualify as a resident of the Netherlands?

For the purpose of motor vehicle tax (mrb) and the taxation on passenger cars and motorcycles (bpm), you qualify as a resident of the Netherlands if you are registered or should be registered in the Personal Records Database (Basisregistratie personen, BRP). You are required to be registered in the BRP if you have been in the Netherlands for at least 4 months within any 6-month period.

When must you pay tax on your motor vehicle?

You pay tax on your motor vehicle if you are a resident of the Netherlands. You pay:

- motor vehicle tax (mrb)
- private motor vehicle and motorcycle tax (bpm)

When do you not qualify as a resident of the Netherlands?

For the purposes of the mrb and bpm, you are not a resident of the Netherlands if you are registered as a student and live in the Netherlands only during your enrolment. You are also not a resident if you do not actually live in the Netherlands. You can find more information on this at belastingdienst.nl by using the query 'country of residence'.

Do you meet these conditions? If so, you are exempted from paying mrb en bpm. If we question you about this, you must be able to show that you do in fact meet the conditions.

When are you exempt from paying tax on your motor vehicle?

You may be exempted from paying mrb or bpm on a foreign-registered motor vehicle if:

- You are moving to the Netherlands.
- You work for a foreign company

Are you moving to the Netherlands?

You do not have to pay bpm if you are moving to the Netherlands and you have had ownership and use of the motor vehicle you are bringing for at least 6 months prior. You can read more about the conditions for such an exemption for moving household goods to the Netherlands at belastingdienst.nl. This exemption however, does not apply to the mrb.

You can apply for an exemption from bpm by downloading and completing the form 'Aanvraag vergunning vrijstelling bpm bij verhuizing' (available in Dutch only) at belastingdienst.nl.

Do you work for a foreign company?

You do not need to pay mrb or bpm if one of the following situations applies to you:

- Your foreign employer makes a foreign-registered vehicle available to you for your work.
- You have a car with a foreign registration number and you are the owner or director of a foreign company.

Apply for exemption using the form applicable to you:

- 'Aanvraag vergunning vrijstelling bpm werknemer'
- 'Aanvraag vergunning vrijstelling bpm werkgever'

Download the form at belastingdienst.nl (available in Dutch only).

Are you not eligible for a tax exemption for your motor vehicle?

Then you have to pay mrb. And perhaps also bpm. If and how you have to file a tax return and pay tax will depend on whether or not you have your vehicle registered in the Netherlands.

Are you having your vehicle registered in the Netherlands?

In order to register your vehicle for a Dutch registration number with the RDW, you must file a tax return for bpm. Download and complete the form 'Aangifte bpm voor niet-vergunninghouders' (available in Dutch only) at belastingdienst.nl.

After you have registered your motor vehicle with a Dutch registration number, you will automatically receive a notification from us telling you how much mrb you have to pay. You need to provide your car with licence plates yourself, as well as new or updated motor vehicle insurance.

Do you have any questions concerning vehicle registration? Please visit rdw.nl.

Are you not having your vehicle registered in the Netherlands?

Then your vehicle will retain its current licence plates. And you will have to file a tax return for mrb. Download and complete the form 'Aangifte motorrijtuigenbelasting buitenlands kenteken en onge kentekend motorrijtuig' (available in Dutch only) at belastingdienst.nl.

You may be eligible for an exemption from bpm. You can read how to apply for this at belastingdienst.nl. If necessary, we will contact and question you about the bpm in relation to your motor vehicle. Are you not applying for an exemption from bpm? See if and how you have to file a tax return for bpm at belastingdienst.nl.

More information

Do you have any questions about keeping a foreign-registered vehicle in the Netherlands? Please visit belastingdienst.nl or call the BelastingTelefoon Auto (Dutch only): 0800 - 0749, open from Monday to Friday from 8.00 am to 5.00 pm.