



Motor vehicle taxes (mrb and bpm) for a motor vehicle with a foreign registration number

This information sheet tells you what the rules are in relation to taxation and your foreign-registered motor vehicle. These rules apply when you bring a motor vehicle when you are coming to the Netherlands with the intention to stay, when you are residing here temporarily for work or study, or when you work for a foreign company.

When must you pay tax on your motor vehicle?

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

- motor vehicle tax (in Dutch: motorrijtuigenbelasting, mrb)
- private motor vehicle and motorcycle tax (in Dutch: belasting van personenauto's en motorrijwielen, bpm)

When do you qualify as a resident of the Netherlands?

For the purpose of mrb and bpm, you qualify as a resident of the Netherlands if you are registered or should be registered in the Personal Records Database (in Dutch: Basisregistratie Personen, BRP). You are required to be registered in the BRP if you expect to stay in the Netherlands for at least 4 months within any 6-month period.

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
- you live in the Netherlands only during your enrolment, and
- you are staying in the Netherlands only because of your studies.

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 (Wat is mijn woonland?, only available in Dutch).

If you meet these conditions you are exempted from paying mrb and bpm. When questioned 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.
- You only drive in the Netherlands for a maximum of 2 consecutive weeks.

You are moving to the Netherlands: bpm exemption for household effects

You do not have to pay bpm if:

- you are moving to the Netherlands from another EU country, and
- you have had ownership and use of the motor vehicle you are bringing for at least 6 months prior, and
- you had your usual place of residence for at least 12 months abroad before your relocation to the Netherlands.

On belastingdienst.nl you will find more information on exemption.

You can apply for an exemption from bpm by using the form '[Aanvraag vrijstelling bpm bij verhuizing binnen de EU](#)' on belastingdienst.nl, form only available in Dutch).

You are working for a foreign company

If you are working 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.

You can download the [list of forms and conditions](#) for exemption at [belastingdienst.nl](#) (most forms only available in Dutch).

You drive for a maximum of 2 consecutive weeks in the Netherlands

Did you have a motor vehicle that has been made available to you abroad (for example, a rental car, after your own vehicle broke down abroad). And did you drive with that vehicle for a maximum of 2 consecutive weeks per year in the Netherlands?

In that case, you do not have to pay any mpb or bpm.

However, you must apply for exemption using the form [‘Short-term use exemption for bpm and mrb’](#) on [belastingdienst.nl](#). This exemption applies per motor vehicle.

Your resident family members are also allowed to drive that motor vehicle during the same 2 consecutive weeks.

Are you not entitled to tax exemption for your motor vehicle?

If you are not entitled to a tax exemption for your motor vehicle? Then you will have to pay mrb and perhaps bpm. Whether and how you file a tax return and pay tax depends on whether you apply for a Dutch vehicle registration number.

You are having your vehicle registered in the Netherlands

First, you must have your vehicle inspected by the Netherlands Vehicle Authority (in Dutch: [RDW](#)). After that, you must file a tax return for bpm. For more information, go to [File a return for bpm](#) on [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 will need to arrange for number plates for your motor vehicle and new or updated motor vehicle insurance yourself.

You are not having your vehicle registered in the Netherlands

In this case, your vehicle will keep its current number plates and you must file the following tax returns:

- a tax return for mrb on [belastingdienst.nl](#) using the form [‘Aangifte motorrijtuigenbelasting buitenlands kenteken en onge kentekend motorrijtuig’](#) (only available in Dutch).
- a tax return for bpm on [belastingdienst.nl](#) using the form [‘Aangifte bpm zonder kentekenregistratie in Nederland’](#) (only available in Dutch).

Do you have any questions?

Please visit bpm at [belastingdienst.nl](#) or call the BelastingTelefoon Auto (Tax Information Line Cars) at 0800 - 0749 (or dial +31 555 385 385 when calling from abroad).