



Importing Personal Property Into THE NETHERLANDS

HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS PERMITTED IF THE FOLLOWING REQUIREMENTS ARE MET:

If relocating from a European Union (EU) country, the shipper will not have to pay tax on household goods/personal effects. If moving from a Non-EU country, shipper must apply in advance for a **permit to import** goods tax-free, and the shipper must declare the goods to the customs authorities.

To qualify for exemption of duties/taxes on used household goods/personal effects and private vehicles, the following conditions must be met:

- Shipper has resided outside of the EU for at least 12 months, and spent 185 days in country of origin for family, social, cultural, or professional activities.
- Shipper is transferring principle residence to the Netherlands.
- Goods must have been part of the household abroad.
- Goods must be at least 6 months old, prior to date in which shipper takes up residence in the Netherlands. Invoices may be necessary for customs purposes.
- Importation takes place within 12 months after date of shipper giving up residence abroad.
- Goods may not be disposed of (sold, rented, leased, given away, etc.) within 12 months after importation.
- The value of the goods must correspond to the shipper's social status.

Exceptions to residency requirements:

- If sent on a temporary work assignment to a country outside the EU, or if studying in a country outside the EU, then country of residence is where the shipper has family and social ties and/or where he/she is engaged in cultural activities.
- If shipper works in one country, but his/her family and social ties and/or cultural activities are in the other, then the latter is deemed to be the shipper's country of residence.

Required Documents:

Upon arrival in the Netherlands, shipper must apply for an exemption of duties and taxes at the customs offices nearest to their destination address. The following documents are required for the application:

- ✓ Customs application form (DO 305 – 2Z 2PL): original form—no copies or faxes, in the Dutch language, completed and signed by the applicant.
- ✓ Documents to prove that the shipper's normal residence is being transferred to the Netherlands:
 - ✓ Copy of the employment contract from employer or institution verifying shipper's employment, the duration of the employment, and statement of whether shipper is included in the wage-administration. Or, a signed statement regarding livelihood.
 - ✓ Residing certificate from the Population Register of the Municipality indicating shipper has transferred residence from abroad to the Netherlands. (A certificate of registration is not acceptable proof.)
- ✓ Signed inventories in duplicate, with electrical appliances' countries of origin, model & serial nos. listed.
- ✓ Copy of the purchase or rental contract of shipper's last principle residence outside of the EU, from the shipper's country of origin. This document will be provided to customs to establish the principle residence of the shipper outside of the Netherlands prior to transfer of normal residence to the Netherlands.
- ✓ Copy of the rental/purchase contract for residence in the Netherlands.
- ✓ Copies of the relevant pages of the shipper's passport, including foreign visas, if applicable.

Other Required Documents:

- ✓ Single Administrative Document: shipper must apply for the Single Administration Document from customs authorities in advance.
- ✓ Ocean Bill of Lading or Air Waybill
- ✓ Certificate of exemption granted by inspector of tax office
- ✓ Import documents (obtained from the destination agent)

Notes:

- Once shipper obtains the exemption form, it needs to be forwarded to the clearing agent in the Netherlands for the customs entry process.
- Customs may physically inspect the shipment. Therefore, it is advised that items likely to be inspected (i.e. stereos, DVD players, TVs, computers, etc.) be loaded for easy access.
- Once customs stamps the customs document, the goods may be delivered to the residence.

DIPLOMATIC REMOVALS

- All household goods and personal effects may be imported free of duty and tax.
- Customs authorities may still inspect the shipment.

Required Documents:

- ✓ Ocean Bill of Lading or Air Waybill
- ✓ Inventory
- ✓ Import document No. 39, granted by the Inspector of Taxes' office, The Hague. The shipper's embassy or consulate should apply.

PROHIBITED ITEMS

- Illegal drugs
- Unpreserved meat products and foodstuffs

RESTRICTED ITEMS

- Precious metal objects, jewelry, and coins must have authorization from the Kantoor Warborg and should be packed separately.
- Plants must be accompanied by a Phytosanitary Certificate.
- Weapons & ammunition require a special license.
- Perfumes and scented body creams—small quantities permitted for personal use only.
- Alcoholic beverages, food, and tobacco may accompany shipments. Amount of duty and taxes will depend on quantity, alcoholic content, and the value Customs places on them.

MOTOR VEHICLES

Before importing a vehicle, the shipper should do the following:

- Apply for a **permit to import** the vehicle tax-free. (This permit is in addition to the one required for household goods and effects.) Detailed information regarding the vehicle is required on the application. A copy of the foreign registration and purchase invoice must be submitted with the application.
- Pay road tax before the vehicle is permitted on the road. A road tax form will be issued with the import permit.
- Obtain third-party insurance.

Notes:

- If denied the permit to import, the shipper will be liable for taxes on the vehicle.
- If granted duty- and tax-free entry of a vehicle other expenses are applicable, including a technical inspection fee, and an environmental tax, known as “verwijderingsbijdrage.”
- Vehicles imported tax-free as part of a removal may not be sold, leased, hired out, or transferred to anyone else within 12 months following the date of registration, unless permission is granted by the Customs Office. Customs will decide if any duties and/or taxes will need to be paid.

After importing a vehicle, the shipper will need to do the following:

- A formal customs entry must be made upon arrival of the vehicle by completing an import declaration form.
- After release by customs, an appointment for the technical inspection of the vehicle needs to be arranged with the head office of the Dutch Road Transport Directorate (Rijksdienst voor het Verkeer) or RDW in Zoetermeer. Information is available on their website: www.rdw.nl.
- Upon receiving the appointment time, the following documents should be brought to the testing station: original customs entry document, original foreign registration, and evidence of insurance (as a minimum, third-party liability insurance).
- If the vehicle passes the inspection, a BPM form will be issued. This form, along with the Exemption of Duties and Taxes (Vrijstelling) will need to be taken to the BPM Customs office where the final customs clearance will be completed. Dutch registration will be issued and plates may be obtained from a local garage.
- Once Dutch registration is obtained, the owner must go the Post Office to pay the Dutch road tax.

Note:

- Once registered as a citizen in the Netherlands, it is illegal for that person to drive a car with foreign plates, unless it can be shown that the car has cleared Dutch Customs and is in process of receiving inspection and registration. Therefore, it is recommended to keep a copy of the customs document available at all times until the Dutch registration has been issued.

Required Documents:

- ✓ Permit to import the car or motorcycle, which requires that the car/motorcycle has been in the shipper's possession and use in the country of origin for at least 6 months.
- ✓ Copy of purchase invoice & registration (certificate of title) of the car to prove that the vehicle has been owned and used for at least 6 months.
- ✓ Third party insurance
- ✓ Application of Exemption for Household Goods form
- ✓ Ocean Bill of Lading or Air Waybill

DOGS AND CATS

- Animals imported from countries outside of the EU are allowed if an official pet passport is provided. The passport must be signed by a state-acknowledged Veterinarian from the pet's country of origin.
- Shipper must be present for Customs clearance.

The pet passport should contain:

- A declaration in the Dutch, French, German, or English language that confirms that the dog/cat has been vaccinated against rabies, and that the vaccine is verified and approved by the country where it is manufactured.
- The date of vaccination, the type of vaccination, and expiration date of the used vaccine, along with the name of the manufacturer and the registration number.
- A declaration that the vaccination was administered 30 days to 1 year prior to importation.
- A description of the pet, stating its sex, age, breed, color, type of fur, and markings.
- The name of the owner.
- A legalization by the Inspector of Veterinary Service from the country where the vaccination took place. This is not required if the vaccination occurred in Austria, the USA or Switzerland. The Inspector must state the expiration date of the certificate.

Required Documents:

- ✓ Vaccination and Health Certificate

ART AND ANTIQUES

- No duty will be levied if forming part of a household goods shipment, but taxes will be assessed if value is deemed exorbitant.

Required Documents:

- ✓ Original invoice with antique declaration

ACKNOWLEDGEMENTS

- Copex Movers & Packers, 2007
- Netherlands Customs Bureau, *Importing and Exporting Cars*, http://www.belastingdienst.nl/variabel/buitenland/en/private_taxpayers/private_taxpayers-157.html#P1915_238509, 2007.
- Household Goods Forwarders Association of America, 2005.
- Royal Netherlands Embassy, *Moving to the Netherlands—General Information*, <http://www.netherlands-embassy.org/article.asp?articleref=AR00000308EN>, 2003.
- Atlas Netherlands, 2002

The information presented herein is based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advise customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.