

# Driving your foreign motor vehicle in the Netherlands

You will travel to the Netherlands (NL) and are planning on bringing your foreign vehicle with you. Can you drive your vehicle with foreign license plates in NL? If so, how long? And what if you wish to arrange Dutch license plates? Is that possible? Or even mandatory? Please answer the questions below to find out

Which situation applies to you, after traveling to NL?

## Official residency will be in NL

You will stay **at least 4 months consecutively**, will have a Dutch address, and will fully register with a Dutch municipality (you will have a BSN - Dutch social security number). You will work for a Dutch employer/will be enrolled in a Dutch university/will be liable for (income) tax/will receive (tax) benefits/allowances from the Dutch government



You may drive your vehicle with **foreign license plates** in NL (**tax-free for only 2 weeks** if you are eligible for temporary exemption); OR you may arrange **Dutch license plates (potentially BPM tax-free)**

Will you travel to NL using a **borrowed, rented or leased** vehicle with foreign license plates?

Yes



Apply for **temporary (2-week) exemption** from BPM tax and motor vehicle tax:

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/cars/bpm/exemption/temporary-exemption-from-bpm-and-mrb/>

No



Temporary exemption from BPM and motorvehicle tax **not possible**



Submit **BPM tax** declaration:

[https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas\\_en\\_formulieren/aangifte-bpm-zonder-kentekenregistratie-in-nederland](https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas_en_formulieren/aangifte-bpm-zonder-kentekenregistratie-in-nederland)

Submit **motor vehicle tax** declaration:

[https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas\\_en\\_formulieren/aangifte\\_motorrijtuigbelasting\\_buitenlands\\_kenteken](https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas_en_formulieren/aangifte_motorrijtuigbelasting_buitenlands_kenteken)

Will you be traveling from another EU/EFTA country?

Yes



Usually **no** import duties/VAT applicable

**BPM tax** (to be paid once) applicable (excl. 2 weeks in case of temporary exemption)

**Motor vehicle tax** (to be paid quarterly) applicable from first date vehicle is used on Dutch roads; **excl.** 2 weeks in case of exemption

No



Usually import duties/VAT applicable (to be processed via moving company)

**BPM tax** (to be paid once) applicable (excl. 2 weeks in case of temporary exemption)

**Motor vehicle tax** (to be paid quarterly) applicable from first date vehicle is used on Dutch roads; **excl.** 2 weeks in case of exemption

## Official residency will remain abroad

You will stay **less than 4 months consecutively** (e.g. business trip, temporary project, etc.). You may have temporary Dutch accommodation, but main address is abroad. You will (continue to) work for a foreign employer/officially be enrolled in a foreign university/will not be liable for (income) tax/will not receive (tax) benefits/allowances from the Dutch government



You may drive your vehicle with **foreign license plates** in NL **tax-free for 3 months out of 1 year** (i.e. not necessarily 3 months in a row)

You will **NOT** use your vehicle to transport goods or persons **commercially** (i.e. for money) and will you have official residency in another EU member state.

Correct?

Yes



You may drive your vehicle **tax-free for 6 months out of 1 year**; OR

in case of work-related travel/commuting, **for as long as your business relation/employment lasts**; OR

in case of study-related travel/commuting, **for as long as your study lasts**

No



Only **3 months** apply

Will you stay longer than the aforementioned periods?

Yes



Arrange **temporary BSN** (Dutch social security number) via RNI-procedure at one of the 19 Dutch municipalities that have an RNI dept:

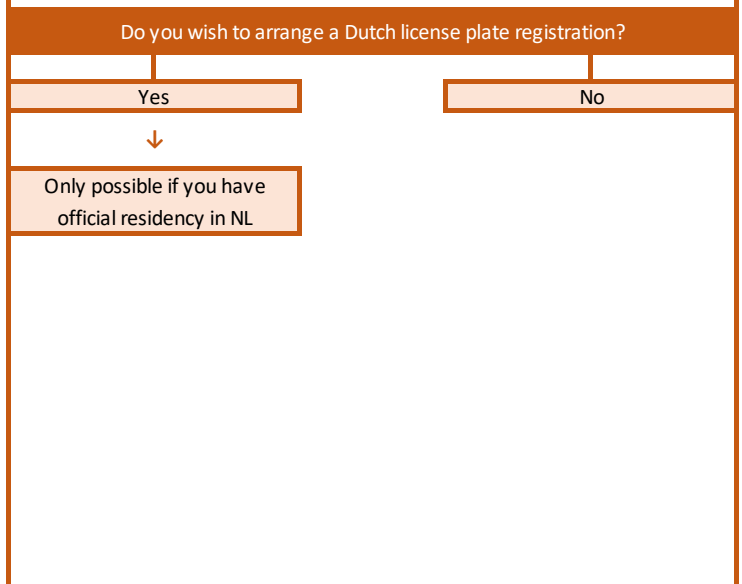
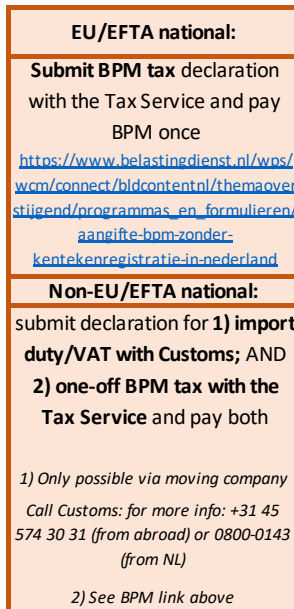
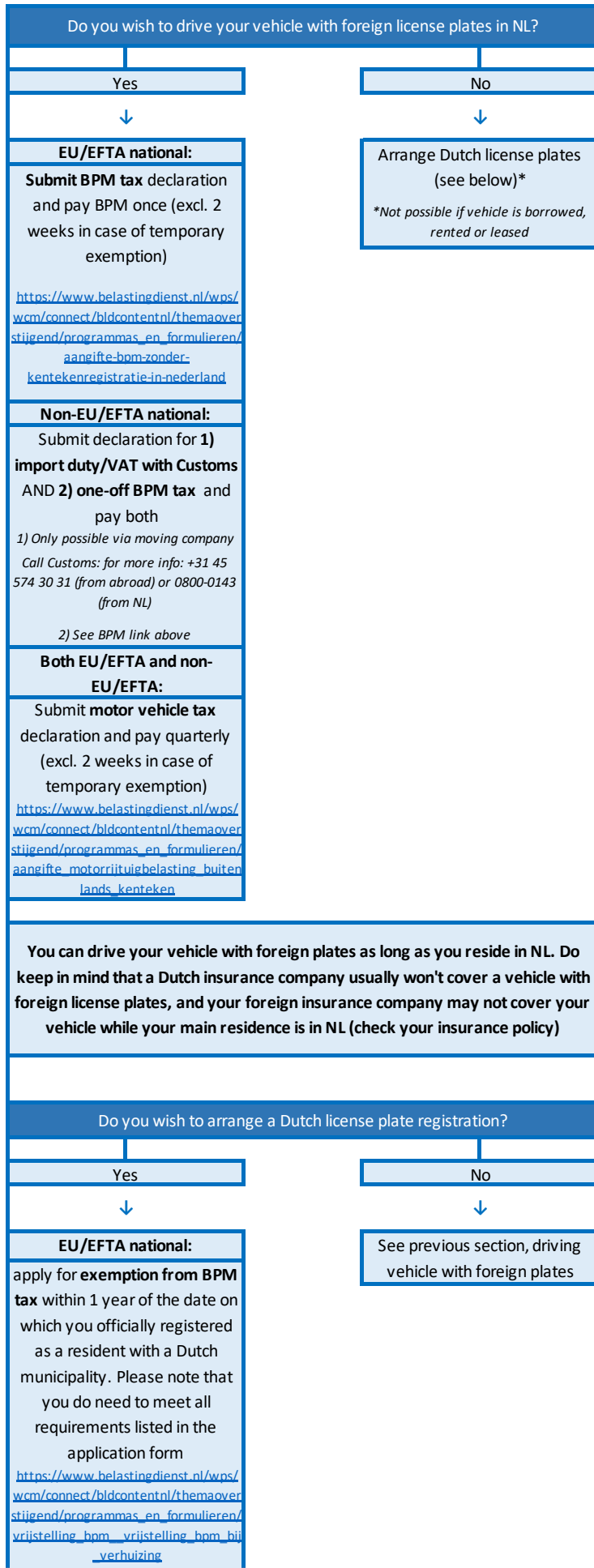
<https://www.nederlandwereldwijd.nl/wonen-werken/registratie-niet-ingezetenen/inschrijven-in-de-rni/contact-rni-gemeente>



No



**No taxes** need to be paid



Reserve vehicle inspection appointment with RDW (Dutch Vehicle Authority),

submit BPM tax declaration (incl. exemption number if applicable), and have license plates made once registration papers have been received.

Process description:

<https://www.rdw.nl/over-rdw/information-in-english/import/moving-to-the-netherlands-and-bringing-your-vehicle>

**Non-EU/EFTA national:**

moving company will apply for **exemption from import duties/VAT and BPM tax** via Customs' AGS system. More info (in Dutch):

[https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/priv%C3%A9/douane/internationaal\\_verhuizen\\_en\\_douane/u\\_verhuist\\_naar\\_nederland\\_vanuit\\_een\\_niet\\_eu\\_land/ik\\_verhuis\\_naar\\_nederland\\_en\\_wil\\_mijn\\_verhuisgoed\\_belastingvrij\\_in\\_nederland\\_invoeren](https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/priv%C3%A9/douane/internationaal_verhuizen_en_douane/u_verhuist_naar_nederland_vanuit_een_niet_eu_land/ik_verhuis_naar_nederland_en_wil_mijn_verhuisgoed_belastingvrij_in_nederland_invoeren)

Reserve vehicle inspection appointment with RDW (Dutch Vehicle Authority), submit BPM tax declaration (incl. exemption number if applicable), and have license plates made once registration papers have been received. Process description:

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**Both EU/EFTA and non-EU/EFTA:**

No need to submit motor vehicle tax declaration: once BPM declaration and license plate registration have been processed, you will automatically receive a bill for motor vehicle tax