



Ministerie van Buitenlandse Zaken

# **Protocol Guide<sup>1</sup> for International Organisations<sup>2</sup>**

**Protocol and Host Country Affairs Department<sup>3</sup>  
Ministry of Foreign Affairs  
January 2020**

---

<sup>1</sup> No rights may be derived from this Protocol Guide; this document is for information purposes only.

<sup>2</sup> International Organisations should be read in this document as 'intergovernmental organisations'.

<sup>3</sup> Referred to below as 'the Protocol Department'.

# Protocol Guide for International Organisations

## Table of Contents

Introduction.....	1
1 First entrance and visas.....	2
1.1 Visas .....	2
1.2 When is a visa required? .....	2
1.3 Visa procedure for privileged staff members and their family members .....	3
1.4 Visa procedure for non-privileged staff members, relatives, friends, other guests and delegations .....	4
2 Registration .....	6
2.1 Notifying the Ministry of Foreign Affairs.....	6
2.2 ePortal and the Personal Records Database (BRP) .....	7
2.3 Government identification codes .....	8
2.4 Issuance of official declarations by the Protocol Department .....	9
3 Identity cards.....	10
3.1 General Information .....	10
3.2 Applying for an identity card.....	10
3.3 Purpose of the card .....	10
3.4 Issuance and collection .....	11
3.5 Types of status .....	11
3.6 Lost or stolen cards (3-7-18) .....	12
3.7 Returning the card .....	12
3.8 Expiry date.....	12
4 Partners and family and household members .....	13
4.1 Family members forming part of the household.....	13
4.2 Unmarried partners .....	13
4.3 Children residing in the Netherlands .....	14
4.4 Children studying abroad .....	14
4.5 Childcare benefits.....	15
4.6 Work permits for household members.....	16
5 Dutch or third-state nationality and permanent residence .....	17
5.1 General information.....	17
6 Private servants .....	19
6.1 General information.....	19
6.2 Employing private servants .....	19
6.3 Admission of private servants .....	20
6.4 Registration of private servants .....	21
6.5 Identity card for private servants .....	21
6.6 Mandatory provisions of Dutch employment legislation .....	21
6.7 Mandatory bank account .....	22
6.8 Health insurance for private servants.....	22
6.9 Duration of the employment contract.....	22
6.10 Departure of the private servant .....	23
6.11 Locally recruited private servants .....	23
7 Social security.....	24
7.1 General information.....	24
7.2 Family members .....	24
7.3 Employment of family members forming part of the household .....	24
7.4 Compulsory insurance for family members under the Dutch social security system.....	25
7.5 Social security during and after pregnancy .....	25
8 Immunity .....	27
8.1 General information.....	27
8.2 Privileged persons who come into contact with the police .....	27
8.3 Traffic violations.....	27
8.4 Consequences of driving under the influence of alcohol, drugs or medicines .....	28
9 Fiscal privileges .....	30
9.1 General information.....	30
9.2 Income tax.....	30
9.3 Value Added Tax .....	31

9.3.1	Conditions and exemptions by way of refund .....	31
9.3.2	Advance exemption .....	33
9.3.3	Purchasing outside the Netherlands but within the EU .....	33
9.4	Importing goods into the Netherlands .....	34
9.4.1	Import of household effects (for personal use) .....	34
9.4.2	Taxes and duties on imported goods originating outside the EU .....	35
9.5	Taxes on immovable property .....	35
9.5.1	Transfer tax .....	35
9.5.2	Obtaining exemption from transfer tax in advance .....	36
9.6	Motor vehicles .....	36
9.6.1	Motor vehicle tax (MRB) .....	36
9.6.2	Car and motorcycle tax (BPM) .....	36
9.6.3	Excise duties on motor vehicle fuel .....	37
9.7	Energy tax .....	37
9.8	Municipal taxes .....	37
10	Cars .....	40
10.1	Tax exemption and special registration certificate .....	40
10.1.1	Importing or purchasing a car .....	41
10.1.2	Purchasing a new car in the Netherlands .....	42
10.1.3	Purchasing a new car outside or importing a new car from outside the Netherlands .....	42
10.1.4	Purchasing a used car outside the Netherlands .....	42
10.1.5	Purchasing a car within the organisation .....	42
10.1.6	Motor vehicles without European-type approval .....	42
10.2	Selling a tax-free car and waiving exemption .....	43
10.3	Scrapping cars .....	44
10.4	Exporting a tax-free car .....	44
10.4.1	Person with exemption leaves organisation and takes car to country of destination .....	44
10.4.2	Person with exemption continues working at organisation and car is exported .....	44
10.5	Change of address .....	45
10.6	Driving licences .....	45
10.6.1	Exchanging a foreign driving licence .....	45
10.7	Practical information .....	46
10.8	Annual Vehicle Inspection (APK) and Civil Liability Insurance (Motor Vehicles) Act (WAM) .....	47
10.9	Parking violations .....	48
10.10	Parking near the Ministry of Foreign Affairs .....	48
10.10.1	Map .....	50
11	Visits .....	51
11.1	General information .....	51
11.2	Heads of state .....	51
11.3	Members of foreign royal families .....	51
11.4	Heads of government .....	51
11.5	Ministers of Foreign Affairs .....	52
11.6	Heads of international organisations .....	52
11.7	Security officers accompanying official visitors .....	52
12	Amsterdam Airport Schiphol .....	53
12.1	Entry passes to Schiphol Airport .....	53
12.2	VIP Lounge .....	54
12.3	Security procedures at Schiphol Airport .....	55
12.4	Passage through security checkpoints at Schiphol Airport and other security matters .....	55
12.5	Incoming flights .....	56
12.6	Incoming and departing delegations .....	56
12.7	Parking .....	56
13	Security and protection .....	58
13.1	General information .....	58
13.2	Protection of persons .....	58
13.3	Protection of buildings .....	58
13.4	Measures to prevent burglary, vandalism and fire .....	59
13.5	Demonstrations .....	59
13.6	Firearms .....	59
	Annexe A - Specimen declaration for travel purposes on termination of employment .....	61
	Annexe B - Specimen Note Verbale for privileged persons and members of their family forming part of the household applying for a visa .....	62
	Annexe C - Specimen request for assistance with a visa for a private visit to privileged staff .....	63
	Annexe D - Specimen Note Verbale for partners of privileged persons applying for a visa (without marriage certificate or registered partnership recognised by the Netherlands) .....	64

Annexe E - Addresses .....	66
Annexe F - Question form: social security.....	69
Annexe G - Applicable quotas for alcoholic beverages, fuel and tobacco .....	70
Annexe H - General overview of fiscal privileges for staff of international organisations.....	71
Annexe I - FAQs on Traffic Rules .....	76

## Introduction

This Protocol Guide is issued by the Ministry of Foreign Affairs as part of our efforts to be a transparent and accommodating host to our distinguished guests. It contains practical information based on the Dutch authorities' interpretation of the rules for privileged persons. The special rights enjoyed by privileged persons in the Netherlands derive from a number of international agreements, including the Vienna and Ottawa Conventions, UN conventions, the headquarters agreements with international organisations based in the Netherlands.

**Please note that the Protocol Guide is not a statutory document and that no rights can be derived from it. It is an informational publication.**

The basis for the application of rules or regulations to a specific situation will always be the Vienna Convention on Diplomatic Relations or the applicable headquarters agreement. A list of useful addresses when dealing with the Dutch authorities can be found in [Annexe E](#).

The Protocol Guide may be consulted [online](#) on the website of the Ministry of Foreign Affairs and is updated regularly to reflect the latest developments.

The privileges and immunities enjoyed by privileged persons are granted to the international organisation – rather than to the individuals in question – to allow the organisation and its staff to function properly. International organisations (but not individual staff members) may address questions about the implementation of the rules to the Ministry of Foreign Affairs.

Host Nation Division  
Protocol and Host Country Affairs Department  
Ministry of Foreign Affairs  
Postbus 20061  
2500 EB Den Haag  
The Netherlands  
Tel.: +31 (0)70 348 4905

# 1 First entrance and visas

## 1.1 Visas

A visa may be required for legal entrance into the Netherlands. The Ministry of Foreign Affairs assists the following people in obtaining a visa to travel to the Netherlands: newly arriving foreign staff members of international organisations posted to the Netherlands; family members (spouse or partner and dependent children) forming part of privileged staff members' households who wish to join them; and their private servants, if applicable.

## 1.2 When is a visa required?

Whether or not a visa is required depends on the following:

### - *Nationality*

Nationals of most non-EU countries need a visa to enter the Netherlands. A list of the countries whose nationals need a visa for a stay of up to three months can be found on the website of the Dutch government: <https://www.netherlandsandyou.nl/travel-and-residence/visas-for-the-netherlands/applying-for-a-short-stay-schengen-visa>.

### - *Type of travel document*

A person's travel document determines whether or not a visa is needed, even if that person has more than one nationality. A person travelling on a passport of a country whose nationals require a visa must have a valid visa.

### - *Special travel document*

Holders of certain countries' diplomatic or service passports may be exempt from the visa requirement, even if visas are normally required for the country in question. Information about these exemptions may be obtained from the Short Stay Visa Service of the Immigration and Naturalisation Service (IND) of the Ministry of Justice and Security (email address: [visa.posten@ind.nl](mailto:visa.posten@ind.nl)).

Please note that other Schengen countries have their own lists and thus may sometimes require a visa even if the Netherlands does not.

### - *Length of stay*

Foreign visitors planning to stay more than 90 days in the Netherlands must obtain a special visa known as 'authorisation for temporary stay' (*Machtiging tot Voorlopig Verblijf*, MVV). However, privileged foreign staff members and their immediate family forming part of their household are not required to obtain an MVV, regardless of their nationality, but should instead register with the Ministry of Foreign Affairs upon their arrival (see chapter 2).

### 1.3 Visa procedure for privileged staff members and their family members

Privileged staff members and family members forming part of their household should follow the same visa procedure regardless of whether they plan to stay for more or less than 90 days. They are advised to submit their visa application well in advance of their departure for the Netherlands.

They must apply for a visa at a Dutch diplomatic or consular mission in their country of origin or of habitual residence before they travel to the Netherlands. A country of habitual residence is one where the person concerned resides or has a permit to reside for longer than 90 days. If there is no Dutch diplomatic mission in their country of origin or habitual residence, they are requested to send an email to the Short Stay Visa Service of the Immigration and Naturalisation Service (IND) of the Ministry of Justice and Security (email address: [visa.posten@ind.nl](mailto:visa.posten@ind.nl)). The Short Stay Visa Service will give advice about visa issues on a case-by-case basis.

Processing a visa application can take up to four weeks, as it is sometimes necessary to consult one or more of the other Schengen countries: <https://www.netherlandsandyou.nl/travel-and-residence/visas-for-the-netherlands/applying-for-a-short-stay-schengen-visa>.

Visas issued for the Netherlands are in general valid for 90 days in all countries that are party to the Schengen Agreement.

Pursuant to Regulation (EC) No. 810/2009 of the European Parliament and of the Council of 13 July 2009 establishing a Community Code on Visas (Visa Code), biometric requirements were introduced as from 14 March 2013 in the visa procedures of all Schengen embassies.

This means that when the first application for a visa is submitted, the applicant will be required to appear in person and the applicant's photograph and fingerprints will be taken in accordance with article 13 of the Visa Code. The following persons are exempt from these requirements under article 13 (7) (a) to (d) of the Visa Code:

- a. children under the age of 12,
- b. persons for whom fingerprinting is physically impossible,
- c. heads of state or government, members of a national government with accompanying spouses, and the members of their official delegations when they are invited by EU member states' governments or by international organisations for an official purpose,
- d. sovereigns and other senior members of a royal family, when they are invited by EU member states' governments or by international organisations for an official purpose.

#### *Documents to be submitted to the Dutch embassy*

Privileged staff members and their family members need to submit the following documents when applying for a visa:

- a duly completed visa application form;
- a **valid** passport (the passport's validity must extend at least 90 days beyond the end of the period for which the visa is being applied);

- two passport photographs: for passport photograph requirements, see the '[Photomatrix guidelines](#)';
- a copy of the Note Verbale from the international organisation in the Netherlands stating that the staff member will be employed there. See [Annexe B](#) for a specimen Note Verbale. **Without this copy of the Note Verbale the visa application cannot be considered.**

The Note Verbale should include the following details:

- the personal details (name, date and place of birth and nationality) of the visa applicant;
- the number, expiration date and type (ordinary, service or diplomatic) of passport;
- the position the applicant will hold at the international organisation, referring to the relevant article in the headquarters agreement;
- the starting date and duration of employment by the international organisation.

**To avoid unnecessary delay, the international organisation should send the Note Verbale to the Protocol Department of the Ministry of Foreign Affairs ([DPG-service@minbuza.nl](mailto:DPG-service@minbuza.nl)).**

**No** documents should be sent to the Short Stay Visa Service.

#### **1.4 Visa procedure for non-privileged staff members, relatives, friends, other guests and delegations**

Visa applications for short stays (90 days or less) should be submitted well in advance to a Dutch diplomatic mission or another diplomatic mission abroad representing the Kingdom of the Netherlands (for contact details, use the search feature on <https://www.netherlandsandyou.nl/contact>).

*Documents to be submitted by the applicant to the Dutch embassy:*

Non-privileged staff members, relatives, friends, other guests and delegations need to submit the following documents when applying for a visa:

- a duly completed visa application form;
- a valid passport (the passport's validity must extend at least 90 days beyond the end of the period for which the visa is being applied);
- a copy of the staff member's Ministry of Foreign Affairs identity card (in the case of a visa application for family or friends);
- two passport photographs: for passport photograph requirements click on '[Photomatrix guidelines](#)';
- supporting documents, a letter of guarantee and a letter of invitation from a privileged staff member in the Netherlands, insurance papers, and information on the referee. A specimen request for assistance for non-privileged staff members, relatives, friends and other guests invited by a privileged staff member is included in [Annexe C](#).



Please note that, as a rule, **no** documents should be sent to the Protocol Department of the Ministry of Foreign Affairs.

Visa fees must be paid by the applicant. Visas for official delegations and official guests are issued free of charge if the individuals in question are required to be present for official purposes.

## 2 Registration

### 2.1 Notifying the Ministry of Foreign Affairs

#### Upon arrival

An international organisation should register the privileged staff members and family members forming part of their household with the Protocol Department of the Ministry of Foreign Affairs **within eight days** of their arrival in the Netherlands so that identity cards can be issued.

#### Upon final departure

**Within eight days** after the termination of an employment contract with an international organisation, the staff member's and family members' identity cards must be returned to the Ministry of Foreign Affairs and the staff members and family members forming part of their household must be deregistered. On leaving the Netherlands after handing in the identity card issued by the Ministry of Foreign Affairs, privileged persons who are not EU nationals are strongly advised to carry with them a copy of their former identity card and a declaration by the international organisation that employed them (see [Annexe A](#) for an example of such a declaration). Please note that a transit visa may be required for transit through another country, even a Schengen country.

#### Changes

The international organisation must notify the Ministry of Foreign Affairs **within two weeks** of any changes that occur in staff members' employment or personal circumstances. International organisations are responsible for ensuring compliance with this obligation to notify the Ministry.

The notification procedure described above should also be followed if a staff member marries, divorces or enters into a registered partnership. A copy of the relevant certificate must be submitted to the Ministry of Foreign Affairs by Note Verbale.

When a child is born in the Netherlands to a staff member of an international organisation who is neither a Dutch national nor a permanent resident of the Netherlands, two steps must be taken.

- a) The birth must be registered **within three working days** with the Registrar of Births, Deaths, Marriages and Registered Partnerships (*ambtenaar van de burgerlijke stand*) at the town hall (*gemeentehuis*) of the municipality in which the child was born. If the birth is not registered according to the above-mentioned procedure, this may have consequences.
- b) The Ministry of Foreign Affairs must be notified of the birth through the ePortal via the 'add a family member' option. A copy of the passport should also be uploaded upon registration.

A child is a Dutch national by birth only if either the father or the mother has Dutch nationality.

The notification procedure described above should also be followed in the event of the death, marriage, divorce or registered partnership of a staff member or a family member forming part of the household. A copy of the relevant certificate must be submitted to the Ministry of Foreign Affairs through the ePortal as an attachment.

### Change of address

The Protocol Department of the Ministry of Foreign Affairs should be notified of any change of address at the staff member's earliest convenience through the ePortal.

## **2.2 ePortal and the Personal Records Database (BRP)**

### ***ePortal***

The ePortal is an online registration system for staff of international organisations and members of their household. The ePortal is used to (de)register registered persons, to notify the Ministry of changes and to apply for identity cards for staff members and members of their household.

The ePortal is accessible to registration officers, who are responsible for keeping all the information up to date. A registration officer should already be registered through a Note Verbale with the Protocol Department of the Ministry of Foreign Affairs as a staff member of the international organisation in question. Staff members not known to the Protocol Department of the Ministry of Foreign Affairs cannot be registered as registration officers.

If a staff member has been granted permanent residence (DV status) in the Netherlands or has Dutch nationality, this must be registered in the ePortal. A person's residence status directly affects the privileges and immunities they are entitled to.

If a staff member's current status is not correctly recorded, they run the risk of having to pay or claim back costs.

### ***BRP (formerly GBA)***

The municipal Personal Records Database (BRP) contains information on the number and names of residents at each address. The municipality needs this information to implement specific national and local legislation and for other administrative purposes.

Two Notes Verbales on this subject were sent to embassies, consulates and international organisations in 2013 and 2014: DKP-2013/987 and DKP-2014/324.

The Ministry would like to outline one specific national law regarding the BRP.

### **Wet op Orgaandonatie (Wod)**

Every resident of the Netherlands aged 18 and over whose details are recorded in the municipal Personal Records Database (BRP) will receive a letter and a registration form containing a request to register their wishes in the Donor Register. As from 1 July 2020, newcomers who register in the BRP will also receive a request, after three years, to make their wishes known in the Donor Register. The general principle is that once a person has received two such letters and has not yet indicated whether or not they object to organ donation, that person will automatically be registered as having 'no objection'. Ultimately, the

definitive decision regarding a deceased person's wishes with respect to donating his or her organs and tissues will always be taken in consultation with family members.

Specifically in relation to the employees of international organisations, this means that if an individual's particulars are registered in the BRP, for instance because they have been issued with a digipass device/DigiD or a parking permit, they too will receive a letter asking them to register their wishes in the Donor Register. The application of the WOD depends on whether or not a person is registered in the BRP.

More information about this new Act of Parliament, can be found in the **Note Verbale DPG Min-BuZa.2019.4599-21** with FAQ's and online at <https://english.donorregister.nl/>

More information on the donation procedure is provided in English, Deutsch, Polski, 中文, Türkçe and العربية as well as Nederlands at <https://www.transplantatiestichting.nl/>.

The Ministry of Foreign Affairs wishes to emphasise once again that the above arrangements apply solely to employees of international organisations who are registered in the BRP. For employees who are registered only in PROBAS, nothing will change and no action needs to be taken.

### **Protection of privacy**

Strict rules on privacy apply to the use and accessibility of data from PROBAS and the BRP. Individuals have the right to request their municipality to treat their personal data in the BRP as strictly confidential. However, certain national authorities (as provided by law) may use this personal data as needed to carry out their official tasks, so that confidentiality cannot be ensured.

## **2.3 Government identification codes**

### **Citizen service numbers (BSNs)**

A citizen service number (*Burger Service Nummer*, BSN) is needed to obtain access to various services in the Netherlands, including:

- National tax authorities: A BSN is required to obtain recognition of fiscal privileges.
- Healthcare: Hospitals, dentists, doctors, medical insurance companies, etc. are required to use BSNs in their administrative records. The BSN is also the single identifier used in communications between healthcare organisations.
- Education: Dutch schools and after-school and daycare facilities are required to use BSNs in their administrative records.

Privileged persons obtain a BSN by registering with the Ministry of Foreign Affairs. Once a privileged person has been registered, the Ministry of the Interior and Kingdom Relations automatically issues a BSN.

For information on registering for a BSN, please consult: <https://www.denhaag.nl/en/moving-and-immigration/relocation-and-settling.htm>

## **DigiD**

The DigiD is a digital personal identity code consisting of a digital key which gives individuals secure online access to various government websites.

Unfortunately registration through the ePortal alone does not make it possible to obtain a DigiD, but a privileged person can apply for one after registering with the BRP. More information about the DigiD and all the organisations that use it can be found on these websites:

- <https://www.digid.nl/en/>
- <https://www.digid.nl/en/wat-is-digid/wie-doen-mee>.

## **2.4 Issuance of official declarations by the Protocol Department**

Staff members who for any reason need an official declaration regarding their registration with the Ministry of Foreign Affairs can apply for this through the human resources department of their international organisation.

## 3 Identity cards

### 3.1 General Information

Any resident of the Netherlands 14 years of age or older is obliged by law to carry an identity card at all times and to present it upon request to police officers and other law enforcement authorities.

Privileged persons who are registered through the ePortal can be issued an identity card by the Ministry of Foreign Affairs. The privileged person's identity card qualifies in the Netherlands as a valid ID card. The Ministry advises staff of international organisations to always carry their identity card and to present it upon request to the Dutch authorities. Complaints about improper treatment by the authorities when asked for identification may be lodged with the Protocol Department of the Ministry of Foreign Affairs or with the regional police force (see <http://www.politie.nl/en/contact/file-a-complaint.html>).

### 3.2 Applying for an identity card

To obtain an identity card for a privileged person, the person should be registered through the ePortal.

### 3.3 Purpose of the card

The identity card issued by the Ministry of Foreign Affairs indicates that the holder:

- is residing legally in the Netherlands;
- has a specific position and nationality;
- does/does not enjoy privileges and/or immunities;
- in the case of family members, is or is not permitted to work (possibly on a restricted basis) in the Netherlands;
- can travel freely within the Schengen area if shown in conjunction with a national travel document.

The identity card permits travel to other Schengen countries for a period of up to 90 days. It does not permit study or residence in another Schengen country. A list of Schengen countries can be found on the website of the Ministry of Foreign Affairs: <https://www.netherlandsandyou.nl/documents/frequently-asked-questions/eu-eea-efta-and-schengen-countries>.

In the case of Dutch staff members and staff members with permanent residence in the Netherlands who are entitled to an identity card, the card indicates (through the addition of the code NL or DV) that the person concerned has functional immunity (see chapter 8, Immunity).

The Ministry's identity card is an official document accepted in the Netherlands as proof of identity. All

the relevant Dutch authorities (the Royal Military and Border Police (KMar), the Tax and Customs Administration (*Belastingdienst*), the municipalities and the Road Transport Agency (RDW)) are familiar with it. If uncertainty arises about the card's validity, in the Netherlands or abroad, it may be helpful for staff to refer to [www.identiteitsdocumenten.nl](http://www.identiteitsdocumenten.nl), [www.consilium.europa.eu/prado](http://www.consilium.europa.eu/prado) or [www.edisontd.net](http://www.edisontd.net).

### 3.4 Issuance and collection

When the Ministry of Foreign Affairs issues an identity card for a newly appointed or already employed privileged staff member working for an international organisation (or a member of the staff member's household), the identity card can be collected from the Ministry. In general, the Ministry does not send identity cards through a delivery service or by registered mail to organisations that are located within the postal code area from 2200 up to and including 2599.

Organisations can consult the ePortal to find out whether an identity card has been issued and is ready to be collected.

### 3.5 Types of status

The different types of status that may be indicated on an identity card for staff of international organisations are:

- **AO** Head of an international organisation and his/her family, and highest-ranking staff and their families;
- **BO** Members of the technical and administrative staff and their families;
- **EO** Members of the service staff and their families;
- **PO** Private servants of staff members with AO or BO status;
- **ZF** Limited status. Only used if the ZF status is provided for in the headquarters agreement or a later addition to the headquarters agreement.

*The following codes may be added to the above types of status:*

**DV** Staff members who are considered to be permanent residents of the Netherlands (see chapter 5, Permanent residence permit and permanent residence status);

- **NL** Dutch nationals;
- **NP** No privileges;
- **VN** United Nations organisations;
- **EU** EU organisations;
- **EM** Experts on special missions.

Private servants (holders of identity cards with PO status) are expected to collect their cards in person from the Protocol Department.

### 3.6 Lost or stolen cards (3-7-18)

The Ministry's identity card remains at all times the property of the State of the Netherlands. Any loss or theft of an identity card is a serious matter and should immediately be reported by the international organisation, with the holder also drawing up an official declaration. A new identity card can be applied for through the ePortal. If a card is lost or stolen a second time, the validity of the temporary replacement card will be limited to six months.

### 3.7 Returning the card

International organisations are responsible for returning the cards of their staff members and of staff members' family members and private servants:

- **within eight days** of the expiry or termination of the employment contract between the holder and the international organisation;
- when a family member ceases to be part of the staff member's household (due to divorce, a child's departure to study abroad, a child's marriage, the death of the family member, etc.);
- when the card has been invalidated by the Ministry of Foreign Affairs for any reason and the Ministry has requested the international organisation to return it;
- when a card has been reported lost or stolen but the holder or the international organisation has regained possession of it, even if a new card has not yet been issued.
- If a staff member is granted special leave for a secondment with another international organisation in the Netherlands,<sup>4</sup> the ID card must be returned within eight days of the date the special leave begins.
- If a staff member is on special leave for the purpose of study or a sabbatical,<sup>5</sup> the ID card must be returned within 30 days of the date the special leave begins.

The international organisation will be contacted if an identity card has not been returned on time. This may lead to delays in issuing new identity cards.

### 3.8 Expiry date

The expiry date of an identity card is stated on the card. At least **one month** before it expires, a request for renewal should be sent through the ePortal to the Ministry of Foreign Affairs in order for the card to be replaced in time.

---

<sup>4</sup> However, if a staff member is seconded to an international organisation based outside the Netherlands, the ID card should be returned once the holder has left the Netherlands, within a maximum of 30 days of the date the special leave beginning.

<sup>5</sup> If a staff member is on special leave due to illness or pregnancy and remains in the Netherlands, they may keep the ID card for a maximum of one year. However, the ID card must be returned if the staff member resides abroad for an extended period during their illness or pregnancy before leaving the Netherlands.



## 4 Partners and family and household members

### 4.1 Family members forming part of the household

The following persons qualify as members of a staff member's family and as part of the staff member's household: a staff member's spouse (one only) or registered partner (one only) who is living continuously with the staff member, a staff member's children under the age of 18, and children up to and including the age of 27 provided that they are 1) unmarried, 2) financially dependent on their parent(s) and 3) forming part of the staff member's household.

Children are considered to be 'financially dependent' if they do not engage in gainful employment, or if they engage in gainful employment with an income of less than the income determined by the Social Insurance Bank (SVB) (for minor children) and DUO (for adult children). The specific amounts can be checked via the following links:

- **SVB:**  
[https://www.svb.nl/int/nl/kinderbijslag/levensloop/hoeveel\\_bijverdienen/](https://www.svb.nl/int/nl/kinderbijslag/levensloop/hoeveel_bijverdienen/)  
<https://www.svb.nl/en/child-benefit>
- **DUO:**  
<https://duo.nl/particulier/mbo-er/privesituatie/bijverdienen.jsp>  
<https://duo.nl/particulier/student-finance/additional-earnings.jsp>

Gainful employment for children is allowed on the condition that this is explicitly formalised in an agreement, treaty or memorandum of understanding (MoU) between the organisation and the Kingdom of the Netherlands. In case of gainful employment the family member should have a health insurance.

Children studying abroad will not be recognised as forming part of the household.

### 4.2 Unmarried partners

The Ministry of Foreign Affairs will issue identity cards to unmarried partners (one individual only) on the condition that proof is given of the existence of a registered partnership or of a cohabitation agreement made by notarial deed. The status of a registered partner is equivalent to that of a spouse. A copy of the notarial deed or other proof of recognised partnership must be submitted with the application for an identity card.

If the registered partnership is not recognised in the Netherlands, the partner may apply for a three-month visa that allows him or her to travel to the Netherlands, on the condition that the partner is recognised as such by the international organisation and that the staff member and partner enter into a registered partnership within three months. The international organisation must submit a Note Verbale to

the Dutch mission in the partner's country and to the Ministry of Foreign Affairs in the Netherlands declaring that the person in question is the staff member's current or future partner. For a specimen Note Verbale see [Annexe D](#).

#### 4.3 Children residing in the Netherlands

An identity card may be issued to children up to and including the age of 27, provided that they are 1) unmarried, 2) financially dependent on their parent(s) and 3) form part of the staff member's household. The international organisation must notify the Ministry promptly if circumstances change.

#### 4.4 Children studying abroad

Children of staff members of international organisations stationed in the Netherlands are **not** issued with an identity card from the Ministry of Foreign Affairs if they are not themselves permanently resident in the Netherlands. If these children are nationals of an EU member state or of a country whose citizens are exempt from the visa requirement, they are free to visit their parents in the Netherlands without a visa.

To facilitate visits to their parents by children from countries whose citizens require a visa to enter the Netherlands, a **multiple entry** visa with a maximum validity of **five years** will be issued **free of charge**, under the following conditions:

- the child is between the ages of 18 and 27;
- the child is studying in a non-Schengen country and is a national of a non-Schengen country.

#### Documents to be submitted to the Dutch Embassy:

- a duly completed visa application form showing clearly that a multiple entry visa valid for several years is being requested;
- a valid passport (the passport's validity must extend at least three months beyond the end of the period for which the visa is being requested);
- a letter of invitation and guarantee (see [Annexe C](#) of this Protocol Guide);
- a copy of the Ministry of Foreign Affairs identity card (which must be valid for the full term of the visa) of the parent stationed in the Netherlands;
- proof of the family relationship (in case of doubt, the embassy may ask for additional documents, such as a legalised birth certificate).

The visa's period of validity will depend on the child's age, the remaining validity period of the child's passport and the remaining validity period of the parent's Ministry of Foreign Affairs identity card.

Students must apply for a visa at a Dutch diplomatic or consular mission in their country of origin or of habitual residence.

### *Summer pass*

A temporary identity card ('summer pass') may be issued to children of staff members of international organisations based in the Netherlands when the children wish to reside in the Netherlands during their summer holidays from a school or university abroad. This summer pass is valid for a maximum of four months. The Ministry will review applications for summer passes before granting them to ensure that the application meets certain conditions.

As part of the application the Ministry will require:

- proof of enrolment in a school or university abroad;
- proof of the duration of the summer holidays at the school or university abroad.

The international organisation should send these documents to the Ministry for review before approval.

Besides the required personal information, the pass will indicate the start and end dates of the student's stay in the Netherlands. After the end date this temporary identity card is no longer valid, and the student must therefore leave the Netherlands and return the card to the Ministry.

The possibility of obtaining this summer pass is an additional privilege granted to the international organisation, not a right. Abuse of this privilege may lead to its revocation for the entire international organisation.

## **4.5 Childcare benefits**

Under certain circumstances, employees may be eligible to receive childcare benefit. Additional information can be found at:

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/toeslagen/kinderopvangtoeslag/kinderopvangtoeslag-2018/voorwaarden-2018/>.

Questions regarding childcare benefits may be submitted by sending a question form to the following email address: [socialsecurity@minbuza.nl](mailto:socialsecurity@minbuza.nl). The relevant form can be found in [Annexe F](#). The Ministry will then forward the question to one of the relevant authorities, which will respond to your organisation directly.

### *Childcare*

As parents, employees of international organisations may apply for the income-based part of the childcare benefit (*kinderopvangtoeslag*) under section 6 of the General Means-Tested Allowances Act (*Algemene wet inkomensafhankelijke regelingen*) in conjunction with article 3 of the Order implementing the General Means-Tested Allowances Act and based on articles 6 and 8 of the Childcare Decree.

Employees can check the following website for instructions on how to apply:

[https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/benefits/how\\_do\\_benefits\\_work/i\\_want\\_to\\_apply\\_for\\_a\\_benefit/i\\_want\\_to\\_apply\\_for\\_a\\_benefit](https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/benefits/how_do_benefits_work/i_want_to_apply_for_a_benefit/i_want_to_apply_for_a_benefit).

You can apply online via the *Mijn toeslagen* section (only available in Dutch), for which you will need a DigiD. Please note that conditions apply, including the condition that childcare benefit can only be requested for childcare supplied by a provider or bureau that satisfies Dutch government requirements and is registered with the municipality. Furthermore, the costs of the facility are to be borne by the employee (i.e. you cannot get childcare benefit if your employer covers all expenses).

#### **4.6 Work permits for household members**

Persons forming part of the household (see section 4.1) of staff of international organisations are only allowed to work in the Netherlands if the headquarters agreement contains a provision to this effect. In such cases the identity card will bear the words '*arbeid is toegestaan*' (employment permitted) for spouses and partners, or, in the case of children residing in the Netherlands, '*arbeid is beperkt toegestaan*' (employment of limited scope permitted).

In defining employment of limited scope, the Ministry follows the same rules as those which apply to children and students in the Netherlands, laid down by the Ministry of Social Affairs and Employment and the Ministry of Education. These rules set a ceiling to the gross income a child can earn without loss of child benefit and the gross income a student can earn without losing his or her student grant. These figures are reviewed every year and can be found on [http://www.svb.nl/int/nl/kinderbijslag/levensloop/uw\\_kind\\_wordt\\_16\\_jaar](http://www.svb.nl/int/nl/kinderbijslag/levensloop/uw_kind_wordt_16_jaar) (children aged 16 and 17; in Dutch) and <https://duo.nl/particulier/student-finance/additional-earnings.jsp> (children aged between 18 and 27).

Staff members' partners who themselves start employment at an international organisation may choose either to acquire the status for which their new position qualifies them or to retain the status derived from their partner.

## 5 Dutch or third-state nationality and permanent residence

### 5.1 General information

When an international organisation registers a staff member at the Ministry of Foreign Affairs, the Ministry determines whether the staff member holds Dutch nationality or is already permanently resident in the Netherlands.

In accordance with the applicable headquarters agreement and often, by implication, the Vienna Convention on Diplomatic Relations, staff members who are Dutch or are considered to be permanent residents are accorded fewer privileges and immunities than foreign nationals.

The term 'permanently resident' refers to article 37 of the Vienna Convention on Diplomatic Relations, and should not be confused with a permanent residence permit issued under the Dutch Aliens Act.

The following categories of staff members are considered permanent residents of the Netherlands for the purposes of the headquarters agreements:

- staff members who, at the time they were recruited by the international organisation, were in possession of a permanent residence permit issued by the IND;
- staff members who acquired a permanent residence permit issued by the IND after they have commenced employment with an international organisation;
- staff members who, at the time they began working for the international organisation, had been residing in the Netherlands for a consecutive period of longer than six months. In principle, this rule does not apply if they had previously worked for the same or another international organisation or diplomatic mission in the Netherlands without being considered permanent residents.

As of 1 April 2016, an exception will apply to staff members of international organisations who, before taking up their position, had been residing in the Netherlands as a non-permanently resident family member under a headquarters or seat agreement. When a registered, non-permanently resident family member takes up employment with an international organisation, they will not be considered to be permanently resident.

Staff members who were not considered to be permanent residents while working for an international organisation will retain their non-permanent resident status if they take up employment with another international organisation in the Netherlands and their new contract takes effect no later than six months after their previous contract ends.

The following is taken into account when determining whether someone is considered a permanent resident of the Netherlands:

- A staff member who is an EU citizen and who has a residence document under section 8 (e) of the Aliens Act 2000 will not be considered a permanent resident solely on the basis of this document. For the definition of this document see section 9, subsection 2 of the Aliens Act 2000.
- Staff members who are considered permanent residents of the Netherlands (DV status) will retain this status if they leave the Netherlands and return within 12 months.

In some cases it will be necessary, pursuant to section 4, subsection 1 of the State Taxes Act (*Algemene Wet inzake Rijksbelastingen*), to conduct a further investigation into whether a person has permanent residence status for the purpose of fiscal privileges. The investigation will be conducted by the Ministry of Foreign Affairs.

## 6 Private servants

### 6.1 General information

This chapter outlines the Dutch policy on private servants of staff members of international organisations. Private servants are individuals in the service of persons who have been granted privileges and immunities under the relevant headquarters agreements.

### 6.2 Employing private servants

#### *Scope for employing private servants*

Only staff members of international organisations who enjoy the privilege of employing a private servant can register a private servant.

No family member or relative by blood or marriage up to the fourth degree of kinship as defined in Dutch law (that is, no parent, child, sibling, aunt, uncle, niece, nephew, grandparent, grandchild, great-grandparent, great-grandchild, great-great-grandparent, great-great-grandchild, great-aunt, great-uncle, great-niece, great-nephew or first cousin) of a staff member or of a staff member's spouse may be employed as a private servant in the staff member's household.

#### *Work permit for private servants*

Employers of private servants are exempt from the requirement to obtain a work permit for their private servant(s).

Private servants may not be employed by a person other than the one whose name is stated in the employment contract. This restriction is indicated on the back of the servant's identity card.

#### *Tax status of private servants*

Private servants working for employers with AO status are exempt from taxes on their earnings from employment, provided that they are neither Dutch nationals nor permanently resident in the Netherlands.

#### *Social security status of private servants*

Private servants of staff members with AO status are exempt from the obligation to pay social insurance contributions, provided that they are covered by the social security regulations of their own country or of a third country. An employer with AO status who employs a private servant who is not covered by the social security system of their own country, of a third country or of the international organisation, must comply with the obligations which Dutch social security provisions impose on employers, and must therefore register as an employer with the Tax and Customs Administration.

### 6.3 Admission of private servants

Before private servants from a country whose nationals require a visa for the Netherlands may enter the country, they must apply for a visa at a Dutch diplomatic or consular mission in their country of origin or of habitual residence. If there is no Dutch diplomatic or consular mission in their country of origin or of habitual residence, their employers are requested to send an email to the Short Stay Visa Service of the Immigration and Naturalisation Service (IND), which falls under the Ministry of Justice and Security (email address: [visa.posten@ind.nl](mailto:visa.posten@ind.nl)). The Short Stay Visa Service provides advice on visa issues on a case-by-case basis.

Please bear in mind that processing a visa application can take up to four weeks, as it is sometimes necessary to consult one or more of the other Schengen countries.

Before the visa application is submitted to the Dutch diplomatic or consular mission, the international organisation must report the private servant's appointment to the Protocol Department of the Ministry of Foreign Affairs by means of a Note Verbale. The Note Verbale should include the following details:

- the personal details (name, date and place of birth and nationality) of the private servant;
- their passport number and passport expiration date;
- the employer's name and the position the employer holds in the international organisation;
- a copy of the servant's full-time employment contract;
- a declaration in which the employer guarantees to pay all costs that may arise during the period in which the private servant resides in the Netherlands, plus any repatriation costs;
- if the private servant is covered by the social security regulations of their own country or of a third country, a statement to this effect from the authorities of their own country or of the third country;
- in cases where the private servant is **not** covered by the social security regulations of their home country or a third country: evidence that the employer is registered with the tax authorities in the Netherlands as the servant's employer;
- the starting date and duration of the servant's employment contract.

**Without this Note Verbale the visa application will not be considered.**

The following documents must be submitted to the Dutch diplomatic or consular mission:

- a copy of the Note Verbale from the diplomatic or consular mission in the Netherlands;
- a correctly completed application form;
- a valid passport (the passport's validity must extend at least six months beyond the end of the period that the visa is being applied for);
- two passport photographs: for passport photograph requirements, see the '[Photomatrix guidelines](#)'.



The Protocol Department will determine whether the servant and the employer have complied with the conditions and notify the Short Stay Visa Service of the Immigration and Naturalisation Service (IND), which falls under the Ministry of Justice and Security.

#### **6.4 Registration of private servants**

The international organisation for which a private servant's employer works must register the servant with the Protocol Department of the Ministry of Foreign Affairs through the ePortal within **eight days** of the servant's arrival in the Netherlands.

#### **6.5 Identity card for private servants**

The validity of a private servant's identity card is linked to the validity of the employer's identity card. The card will be initially issued twice for six months and afterwards for a maximum period of one year, unless the contract with the employer has a shorter duration.

Private servants are expected to collect their identity cards in person from the Ministry's Protocol Department, located at Rijnstraat 8, 2515 XP The Hague, after receiving notification that the card is ready for collection.

#### **6.6 Mandatory provisions of Dutch employment legislation**

It is imperative that the terms and conditions of employment comply with the mandatory provisions of Dutch employment legislation. The employer and employee may opt for the applicability of a foreign legal system as the basis of an employment contract, but even then the contract should contain the mandatory provisions of Dutch legislation.

Mandatory provisions of Dutch employment legislation include the following:

- employees must earn at least the minimum wage and must receive 8% holiday pay, in accordance with Dutch legislation (for the latest update on the minimum wage, please consult the website of the Ministry of Social Affairs and Employment at <https://www.government.nl/topics/minimum-wage/amount-of-the-minimum-wage>);
- no employment contract may be terminated while the employee is sick or pregnant;
- salaries must be paid in a timely manner;
- different treatment of employees is not permitted; treatment must be on an equal basis, regardless of gender, sexual orientation, religion or political beliefs;
- employees must be given paid leave (a minimum of 20 days' leave per year).

These mandatory provisions should always be respected by both the employer and the employee; provisions to this effect should be included in the employment contract. The website of the Ministry of

Social Affairs and Employment provides information on employment in the Netherlands (in Dutch) at <http://www.rijksoverheid.nl/ministeries/szw/onderwerpen>.

These guidelines have also been communicated through Note Verbale DPG 2018/189.

## **6.7 Mandatory bank account**

As of 1 June 2015, employers are obliged to pay a private servant's salary into a Dutch bank account (or a bank account in another EU country) held by the private servant. Newly registered private servants must produce proof of existence of a personal bank account within 90 days of their registration with the Ministry. The agreed salary must be paid into this account by the employer on a monthly basis. Cash payment of salaries is not permitted. The Ministry reserves the right to request private servants to provide bank statements for verification purposes.

## **6.8 Health insurance for private servants**

Private servants registered in the Dutch social insurance system must take out standard health insurance. Private servants not registered in the Dutch social insurance system cannot be insured under the national medical insurance scheme (*ziektekostenverzekering*) but must take out an expatriate health insurance policy.

If an insurer requires proof of registration in the Netherlands before issuing the policy, the Ministry can send a copy of the identity card. If a private servant collects the identity card from the Ministry, the card will only be issued after a copy of the insurance policy has been submitted.

Employers can register private servants who fall under the Dutch social security system with the Dutch Tax and Customs Administration through the following link:

[https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas\\_en\\_for\\_mulieren/melding\\_loonheffingen\\_werkgever\\_van\\_personeel\\_aan\\_huis](https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas_en_for_mulieren/melding_loonheffingen_werkgever_van_personeel_aan_huis).

The completed form should be sent to [Haaglanden.CB\\_IFB@belastingdienst.nl](mailto:Haaglanden.CB_IFB@belastingdienst.nl), instead of the address mentioned on the form.

## **6.9 Duration of the employment contract**

A private servant's right to stay in the Netherlands depends on the existence of a current employment contract with a privileged person with AO status as the employer. Private servants cannot change jobs in the Netherlands. The servant must leave the Netherlands in the following circumstances:

- when the employment contract comes to an end or is terminated;
- when the employer's assignment in the Netherlands ends;
- if the employer ceases to be a staff member of the international organisation;

- if the employer fails to comply with the conditions under which they may employ a private servant.

#### **6.10 Departure of the private servant**

Privileged employers, at whose request the private servant has been granted entry to the Netherlands, are responsible for the final departure of their private servants from the Schengen area, except in those cases where the private servant is a national of an EU member state. The Ministry of Foreign Affairs expects the employer to:

- ensure the private servant will return their identity card to the Ministry's Protocol Department;
- provide the Ministry with proof of the servant's arrangements for travel to a non-Schengen country.

Privileged persons who submit a request for a private servant must ensure that the above-mentioned conditions are satisfied for the entire duration of the private servant's stay in the Netherlands and that the private servant leaves the Schengen area once their contract has ended.

In cases where irregularities arise in this regard, the Ministry of Foreign Affairs will withhold approval of any new requests for private servants by the privileged person or the latter's successor.

#### **6.11 Locally recruited private servants**

Only holders of a valid residence and work permit may be employed.

## 7 Social security

### 7.1 General information

As a general principle, everyone who lives or works in the Netherlands must be covered by a national social security system. For information on the applicable social security schemes please consult the headquarters agreement of the international organisation you work for.

Questions regarding the obligations an international organisation has as an employer towards locally recruited (Dutch) employees under employee benefit schemes or national insurance schemes may be submitted by sending a form to the following email address: [socialsecurity@minbuza.nl](mailto:socialsecurity@minbuza.nl). The relevant form can be found in [Annexe F](#). The Ministry will forward the question to one of the relevant authorities (UWV, SVB or the Tax and Customs Administration) and the authority best placed to address the issue will respond to your international organisation directly.

### 7.2 Family members

Persons taking up employment with international organisations in the Netherlands whose spouses or children are not gainfully employed and are already insured under the Dutch social security system should check whether the headquarters agreement will affect their rights under the Dutch social security system.

For more information on the status within the social security system of staff of an international organisation and their family members forming part of their household, please consult the human resources department of the international organisation you work for.

### 7.3 Employment of family members forming part of the household

If family members forming part of the household take up gainful employment in the Netherlands – which they may only do if this is expressly permitted by the applicable headquarters agreement – they will be compulsorily insured under the Dutch national insurance schemes. Under the Health Insurance Act (*Zorgverzekeringswet*), everyone who is compulsorily insured under the Chronic Care Act (*Wet Langdurige Zorg*, WLZ) is required to take out adequate health insurance. These family members are therefore required to insure themselves under the Health Insurance Act, even when the insurance system of the international organisation provides coverage. People may be entitled to healthcare benefit (a contribution to the cost of their health insurance) if their individual or joint income is under a certain level. Healthcare benefit is paid by the Benefits Office of the Tax and Customs Administration.

Failure to insure oneself is an offence under Dutch law.

- More information on the status within the social security system of staff of an international organisation and their family members forming part of their household can be found at <https://www.rijksoverheid.nl/onderwerpen/internationale-sociale-zekerheid> (only available in Dutch).
- <https://www.government.nl/documents/questions-and-answers/international-organisation-i-work-for-has-social-security-scheme-that-applies-to-partner-how-affect-their-social-security-situa>

#### **7.4 Compulsory insurance for family members under the Dutch social security system**

Some headquarters agreements only contain social insurance provisions covering staff members, so that family members residing in the Netherlands have to insure themselves under the Dutch social insurance system. Consequently these family members have to take out basic health insurance (*zorgverzekering*).

The Health Insurance Act requires adequate health insurance coverage in the Netherlands even if the person is covered by the health insurance system of the international organisation. As the different Dutch health insurance schemes are linked, and it is undesirable for these persons to be doubly insured, they can apply for an exemption from compulsory insurance under Dutch legislation. This exemption is possible if the international organisation's health insurance system entitles them to treatment, including admission to and treatment in hospitals and long-term care institutions, or compensation for the costs of such care. Exemption applications should be submitted to the Social Insurance Bank (SVB). General information about the Dutch social security system may be obtained from the Ministry of Social Affairs and Employment.

Questions regarding social security may be submitted by sending a form to the following email address: [socialsecurity@minbuza.nl](mailto:socialsecurity@minbuza.nl). The relevant form can be found in [Annexe F](#). The Ministry will forward the question to one of the relevant authorities (UWV, SVB or the Tax and Customs Administration) and the authority best placed to address the issue will respond to your international organisation directly.

#### **7.5 Social security during and after pregnancy**

##### **Pregnant employee**

If the employee is expecting a baby, she will get pregnancy and maternity leave. Under the Work and Care Act (Wet arbeid en zorg; WAZO), she is entitled to pregnancy and maternity benefit during this leave. She will get pregnancy leave and pregnancy benefit before the baby is born. Maternity leave and maternity benefit start after the birth. The international organisation as an employer has to apply for both pregnancy and maternity benefit for the employee.

##### **The application for pregnancy and maternity benefit**

The employer has to arrange the benefit no later than three weeks before the pregnancy leave. The international organisation mission applies for the benefit (via the UWV Employers Portal

('Werkgeversportaal')). The international organisation and the employee must decide who the UWV pays the benefit to. UWV usually pays it to the employer, who then pays the salary to the employee.

Source: <https://www.uwv.nl/particulieren/zwanger-adoptie-pleegzorg/zwanger-met-werkgever/ik-ben-zwanger-en-heb-een-werkgever/detail/zwanger-van-tweeling-of-meerling/wie-vraagt-de-zwangerschaps--en-bevallingsuitkering-aan>

Pregnancy and maternity benefit is equal to 100% of the income at the time the maternity leave started.

Source: <https://www.uwv.nl/particulieren/zwanger-adoptie-pleegzorg/zwanger-met-werkgever/ik-ben-zwanger-en-heb-een-werkgever/detail/zwanger-van-tweeling-of-meerling/hoe-hoog-is-de-uitkering>

## **8 Immunity**

### **8.1 General information**

Under international law, it is customary for a host country to grant international organisations immunity from the criminal jurisdiction of the receiving State to enable them to function independently. Staff members of international organisations are entitled to the specific immunities accorded to them under the headquarters agreements or other legal instruments. The majority of staff of international organisations are entitled to functional immunity, which extends to acts performed in the course of their official duties.

The Ministry is informed by the police of all incidents in which privileged staff members invoke their immunity. It may consequently inform the head of the international organisation of the case.

The Ministry would like to emphasise that persons with privileged status have to respect Dutch legislation at all times and are requested to cooperate with the police and other national authorities.

### **8.2 Privileged persons who come into contact with the police**

Staff members who are stopped by or otherwise come into contact with the police in connection with a suspected offence should immediately identify themselves using the identity card issued by the Ministry of Foreign Affairs. Showing this card does not relieve the holder of the obligation to show other documents (e.g. driving licence, vehicle registration documents) if the police request this.

### **8.3 Traffic violations**

The Ministry requests all staff members of international organisations to respect the rules and laws of the Netherlands. Dutch motor traffic is among the safest in the world, and compliance with the law contributes to everyone's safety.

For the benefit of the traffic safety the Ministry has enclosed a factsheet with a list of FAQs (see [Annexe I](#)) about some of the most important traffic regulations. This list is not complete; it contains only a number of the most important rules and regulations. Additional information and a summary of the Dutch traffic rules can be found at:

[https://staticresources.rijkswaterstaat.nl/binaries/Booklet%20Road%20traffic%20signs%20and%20regulations%20in%20the%20Netherlands\\_tcm174-337519\\_tcm21-9389.pdf](https://staticresources.rijkswaterstaat.nl/binaries/Booklet%20Road%20traffic%20signs%20and%20regulations%20in%20the%20Netherlands_tcm174-337519_tcm21-9389.pdf)

The Ministry would like to draw the attention to the fact that the daytime speed limit in the Netherlands will be cut to 100 km/h shortly.

Many headquarters agreements exclude the immunity of staff members for traffic violations under administrative or criminal law. Only in a limited number of cases do staff members of international organisations enjoy immunities which preclude prosecution under administrative or criminal law. Staff members who do enjoy immunity will receive a notification letter following a traffic violation.

#### *Notification letters following traffic violations*

As of 1 May 2019 the Protocol and Host Country Affairs Department of the Ministry of Foreign Affairs will send out notification letters to registration number holders responsible for traffic offences committed in vehicles with special registration plates. This notification letter will inform the registration number holder that an offence has been committed under Dutch law, as well as how and when this occurred. The letter will also explain that registration number holders without diplomatic immunity would, in similar circumstances, be fined for this offence. The fine that would have been payable if the offence had been committed in a vehicle without a special registration plate is indicated in the letter, and the registration number holder with immunity will be invited to pay the amount. The letter will not constitute a court order, fine, or a demand for payment. The statutory rules were published in the [Government Gazette no. 51 on 15 February 2019](#).

The Netherlands applies the principle of 'registration number liability'. This means that the owner of a vehicle is responsible – and therefore liable – for every unlawful act committed with the vehicle. This applies to vehicles registered to an individual and vehicles registered to an organisation. It is therefore not relevant who was driving the vehicle at the time of the recorded incident, unless the vehicle and the individual are stopped by the police at the scene.

On the basis of periodic information regarding the number of recorded traffic offences committed in registered vehicles, and the number of payment requests that have and have not been received, the Ministry will inform the Dutch parliament and the media about systematic offenders and/or disproportionate numbers of offences. The Ministry will regularly evaluate developments regarding the number of traffic offences being committed and, if necessary, raise the matter with the relevant international organisations.

## **8.4 Consequences of driving under the influence of alcohol, drugs or medicines**

Under international law, privileged persons have a duty to respect Dutch traffic laws, despite their privileges and immunities. Although the vast majority of them do so, the Ministry of Foreign Affairs wishes – given the potentially serious consequences – to clarify the relationship between driving under the influence of alcohol, drugs or certain medications and the immunities that apply.

#### *Police traffic checks – Flagging down vehicles and the breathalyser test*

The police have the right to flag down privileged persons and ask for their personal particulars. Privileged persons must show the police the identity card issued by the Ministry of Foreign Affairs and, if asked to do so, hand it over for verification. The card must be returned to the privileged person once the police have verified their identity.



The police may decide, based on their own observations, whether there are reasonable grounds for assuming that a privileged person is driving under the influence of alcohol, drugs or certain medicines. They may request the privileged person to submit voluntarily to a breathalyser test. (The breathalyser test shows whether a motorist has exceeded the statutory limit – currently a blood alcohol level of 0.05% or 220 micrograms per litre of exhaled air.)

*Arrest, breath tests, blood tests and urine tests*

A privileged person who enjoys immunity from criminal jurisdiction may not be arrested or compelled by the police to take a breath, blood or urine test. However, the Ministry would request privileged persons to respect Dutch law and to cooperate with the competent national authorities in the interests of road safety.

*Driving under influence, causing damage or injury*

If a privileged person has caused serious injury to a third party while under the influence of alcohol, drugs or certain medicines, the Dutch authorities may, if necessary, request the international organisation to waive the immunity of a privileged person so that criminal proceedings can be instituted and any sentence passed can be enforced. Failing such cooperation, the international organisation may be requested to dismiss the person concerned.

*Driving bans and the confiscation of car keys*

If the police have reasonable grounds to assume that a privileged person is unfit to drive due to the influence of alcohol, drugs or certain medicines, they may take steps to ensure that the driver does not endanger themselves or others. In such cases, in accordance with international practice, the police may temporarily confiscate a driver's car keys and will help the driver to organise alternative transport. In addition, the police may decide to have the car taken to a safe location in the interests of public safety and to protect the car. The police may not confiscate the Ministry of Foreign Affairs identity card, passport or driving licence of a privileged person who has immunity.

The police will draw up an official report if they discover that a privileged person has been driving under the influence of alcohol, drugs or medicines. They will also notify the Protocol Department of the Ministry of Foreign Affairs, which may subsequently inform the head of the international organisation of the incident.

## 9 Fiscal privileges

### 9.1 General information

Staff members of international organisations may enjoy certain fiscal privileges. These privileges are granted in the interests of the organisation, so that it can function efficiently, and not for the personal benefit of its staff.

The fiscal regime of each organisation is laid down in the headquarters agreement/seat agreement/exchange of notes. For more specific information about fiscal privileges, please refer to [Annexe H](#) or consult the Tax and Customs Administration:

The Dutch Tax and Customs Administration (*Belastingdienst*) has a special desk for international organisations diplomatic missions and consular posts: Team IFB (*Team Internationale Fiscale Behandeling*).

Team IFB can be contacted by post (Postbus 30509, 2500 GM The Hague) or by email. For questions about income tax, email [Haaglanden.CB\\_IFB@belastingdienst.nl](mailto:Haaglanden.CB_IFB@belastingdienst.nl). For questions about VAT and excise duties, email [IFB.Diplomatieke.Privileges@belastingdienst.nl](mailto:IFB.Diplomatieke.Privileges@belastingdienst.nl). The address for visitors is: Prinses Beatrixlaan 512, 2595 BL The Hague.

Staff members with Dutch nationality or who are permanent residents in the Netherlands do not enjoy the tax exemptions mentioned in the other sections of this chapter. They may however be exempted from income tax on their salary from the international organisation.

The Ministry of Finance (*Ministerie van Financiën*) can be contacted as follows:  
Postbus 20201, 2500 EE The Hague  
Tel. +31 (0)70 342 8000  
<https://www.government.nl/ministries/ministry-of-finance>

### 9.2 Income tax

Staff members of international organisations are exempt from Dutch income tax on salaries and emoluments paid to them by the international organisation if the statute of the organisation or another international agreement provides for this exemption.

Staff members of an international organisation who, under the headquarters agreement or other agreements, are granted the same privileges, immunities, exemptions and facilities as are accorded to heads of mission, diplomatic agents or the administrative/technical staff of an embassy, and who are residents of the Netherlands, will be treated as non-resident taxpayers. They will only be taxed on income not related to their official activities in the Netherlands.

### 9.3 Value Added Tax

#### 9.3.1 Conditions and exemptions by way of refund

International organisations and staff members of international organisations who are eligible for the exemptions granted to diplomats with AD status are (subject to certain conditions and restrictions) exempt from paying Value Added Tax (VAT; BTW). Staff members with BO status are not exempted from paying this tax.

International organisations can be exempted from VAT paid on the supply of goods and services intended for their official use.

##### *Exemption from VAT*

Exemption from VAT only applies to invoices amounting to **at least €225 excluding VAT**. If separate goods or services amount to more than €225 (excl. VAT) on the same invoice, this invoice may be approved for refund of VAT. The goods and services, and the VAT amount, must be specified on the invoice. Invoices from the same supplier may be aggregated within the same calendar quarter if they do not meet the minimum amount of €225 separately.

##### *Staff members eligible for exemptions granted to diplomats with AD/AO status*

Staff members of international organisations who are eligible for the exemptions granted to diplomats with AD/AO status are (subject to certain conditions and restrictions) exempt from paying VAT on movable goods intended for personal use (other than motor vehicles, food, (alcoholic) beverages and tobacco).

The exemption from VAT only applies to invoices amounting to **at least €225 excluding VAT**. Services for personal use are not exempt. If an invoice pertains to both goods and services, this must be specified on the invoice. The VAT applicable to the goods and services must also be specified, since a refund will only be granted for the purchase of goods.

Invoices from the same supplier may be aggregated within the same calendar quarter if they do not meet the minimum amount of €225 separately. No exemption will be granted if purchases made by different persons (other than members of the same household) have been added together on the same invoice.

The exemption does not apply to goods supplied by hotels, restaurants, cafés, catering organisations and related bodies. Furthermore, immovable property is excluded from the exemption.

Exemption from VAT is not granted in respect of goods which are used for business purposes, or which are sold, given away, hired out or in any other way put at the disposal of third parties by the person concerned.

#### *Procedure*

The following procedure applies to the exemption from VAT on the purchase of goods (except food, beverages or tobacco products) for personal use by staff members of international organisations with AD/AO status.

As a rule, exemption from VAT takes the form of a refund of tax paid following the submission of an application for a refund at the end of a calendar quarter.

**One application should be submitted each quarter.** The refund will only be granted if the goods or services (in the case of official use) are recorded using form OB 100, and if the application also **includes proof of payment and dated invoices** which clearly state:

- the date on which the transaction subject to VAT took place;
- the name and address of the business that supplied the goods or service;
- the name and address of the person to whom the goods or service were supplied;
- a clear description of the goods or service;
- the quantity of the goods supplied;
- the amount paid;
- the amount of tax due on the supply of goods or services.

Proof of payment is a copy of a bank statement showing the bank account number, the name of the account holder and the payment. Transaction overviews will not be accepted as a proof of payment because they do not meet the necessary requirements.

Receipts are not generally considered invoices because they do not meet the requirements set out above. A receipt may be accepted instead of an invoice, however, if the goods are clearly described and a copy of a bank statement is attached showing the bank account number, the name of the account holder and the payment.

#### *International organisations' signatories*

Applications for refunds by international organisations must be signed by or on behalf of the head of the organisation. Applications for refunds by administrative, technical or service staff members must be signed both by the applicant and by or on behalf of the head of the organisation or another official who is registered with the Ministry of Foreign Affairs as an authorised signatory for the organisation. Applications for refunds by staff members of the international organisation with AD/AO status must be signed by the applicant.

Questions about customs rules and VAT refunds, refunds of excise duties and related taxes on engine fuel can be addressed to Team IFB by sending an email to [IFB.Diplomatieke.Privileges@belastingdienst.nl](mailto:IFB.Diplomatieke.Privileges@belastingdienst.nl).

### **9.3.2. Advance exemption**

Subject to certain conditions, exemption from VAT on goods and services may also be granted in advance to international organisations for large purchases. The amount invoiced must be at least €35,000. Advance exemption from VAT can be requested by submitting a certificate.

#### *Certificate*

The certificate is the 'VAT and/or Excise Duty Exemption Certificate' (article 151 of Directive 2006/112/EC and article 13 of Directive 2008/118/EC). The certificate may be in either Dutch or English. A separate certificate is needed for each purchase. The certificate can be obtained from Team IFB. The international organisation must submit a written request to Team IFB in advance, together with the following:

- a) the completed certificate; and
- b) the order form, invoice and draft contract, together with information proving that the total amount of the taxable supply of goods or services is at least €35,000 (excluding VAT).

If the application is approved, the certificate will be stamped by Team IFB. The completed and stamped certificate must be submitted to the supplier (before the transaction takes place), who should keep it in its records as proof that no VAT needs to be charged. The supplier may then provide the goods or services free of VAT, applying a 0% VAT rate on the invoice. The certificate can also facilitate exemption from VAT on purchases in other EU member states.

If you have any questions or wish to request any of the relevant forms, please contact Team IFB by sending an email to [IFB.Diplomatieke.Privileges@belastingdienst.nl](mailto:IFB.Diplomatieke.Privileges@belastingdienst.nl).

### **9.3.3. Purchasing outside the Netherlands but within the EU**

For transactions in other EU member states, a certificate is needed for each transaction in the other EU member state in order to prove to the supplier and to the tax authorities of the state in question that entitlement to exemption from VAT exists. The tax authorities of the EU member state in which the supplier is located decide whether an international organisation is eligible for a tax exemption or a tax refund in that member state. Certificates for VAT exemption can be obtained from Team IFB.

## 9.4 Importing goods into the Netherlands

Subject to certain conditions, those eligible for this tax exemption may import goods originating from outside the EU duty-free.

Procedures for the import of goods vary according to whether the goods are to be imported for personal or official use and whether the goods originate from within or outside the EU. See [Annexe G](#) for quotas applicable to alcoholic beverages, cigarettes and motor fuels.

### 9.4.1 Import of household effects (for personal use)

When moving to the Netherlands from a non-EU country, personal household goods are eligible for import without the need to pay import duties. Exemption is granted in advance by Team IFB through the D39 form. In order to be eligible for the tax exemptions on importing personal goods, **all** the following conditions must be met:

- you are moving from a country outside the European Union to the Netherlands and will be living in the Netherlands or another EU country;
- you are thus moving from your original place of residence to the European Union;
- you have lived outside the European Union for at least 12 consecutive months immediately preceding your relocation;
- you have owned and used the goods in question for at least six months prior to moving to the Netherlands;
- you have used the goods and will be using them again;
- you are importing the goods **within 12 months** of taking up employment in the Netherlands or another EU country;
- you will not loan, pledge, sell, lease out or transfer the goods within 12 months of the date on which they were imported.

Please note that the following goods are **not** considered part of household effects and are therefore not eligible for exemption:

- alcoholic beverages or any other item that contains alcohol;
- tobacco and any other item that contains tobacco;
- company vehicles;
- non-portable materials for professional use.

In order to be exempted from paying import duties on household effects, all conditions set by the tax authorities must be met.

The website of the Tax and Customs Administration may be consulted in order to obtain further information on this matter (please refer to the general information on [Moving to the Netherlands](#)). For more specific information, you may also contact Team IFB by emailing [IFB.Diplomatieke.Privileges@belastingdienst.nl](mailto:IFB.Diplomatieke.Privileges@belastingdienst.nl).

## 9.4.2 Taxes and duties on imported goods originating outside the EU

### *The procedure*

Subject to certain conditions (i.e. official use or personal use by eligible personnel) and restrictions (i.e. quotas), those eligible for this tax exemption may import goods (including tobacco and alcohol) originating from outside the EU duty-free by using the Douane 39 (D39) form.

The relevant conditions will apply to both tax-exempt imports and tax-exempt purchases at a tax warehouse (*accijnsgoederenplaats*, AGP). To calculate the quotas, both import and AGP purchases will be totalled. Please contact Team IFB for the relevant form.

The **application must be made by the head of the international organisation** or their authorised representative. Their name and signature must be recorded at the Protocol Department in advance. They must complete and sign the forms and forward them to Team IFB. Team IFB will retain the office copy and, after endorsement, return the other copies to the applicant.

As a certified/approved D39 form is **valid for 14 days**, the goods must reach their destination within this period. Upon their arrival, the recipient must acknowledge receipt using the back of the customs copy of the D39 form. The form must then be signed as approved by or on behalf of the head of the international organisation.

NB: Team IFB will only process a new application if the applicant has returned the previous copy. Exempt goods may not be loaned, pledged, hired out, transferred or used in a manner or for purposes not covered by the exemption.

**Any application submitted by an organisation which does not meet the stipulated conditions and requirements cannot be processed by Team IFB. Please contact Team IFB to request the relevant forms.**

For questions concerning form D39 and the tax-free importation of goods, please contact Team IFB by emailing [IFB.Diplomatieke.Privileges@belastingdienst.nl](mailto:IFB.Diplomatieke.Privileges@belastingdienst.nl) (for the attention of Ms S. Greeve-van Heel or Ms M.T. van Bergen).

## 9.5 Taxes on immovable property

### 9.5.1 Transfer tax

Exemption from transfer tax (*overdrachtsbelasting*) can be granted to an international organisation in respect of immovable property intended for official use.

### 9.5.2 Obtaining exemption from transfer tax in advance

Exemptions can only be obtained through the Protocol Department of the Ministry of Foreign Affairs, by sending a Note and submitting the deed of conveyance. International organisations that approach Team IFB directly to request exemption from transfer tax are redirected to the Protocol Department of the Ministry of Foreign Affairs.

If the application for exemption is received at least six weeks before the date of the property's transfer, the Ministry of Finance can give the notary concerned permission to apply the zero rate. Otherwise, the exemption will be granted in the form of a refund.

In some cases, VAT, rather than transfer tax, is payable on the purchase of official immovable property. Here too, advance exemption may be obtained if a request is submitted to the Protocol Department at least six weeks in advance.

## 9.6 Motor vehicles

### 9.6.1 Motor vehicle tax (MRB)

Motor vehicles intended for official use by the international organisation (i.e. official cars) are exempt from MRB (*motorrijtuigenbelasting*).

Staff of an international organisation who are eligible for the exemptions granted to diplomats with AD status may be exempted from motor vehicle tax on vehicles intended for personal use (including use by their dependants). Exemption from motor vehicle tax is granted on the condition that the vehicles concerned have been issued with special registration plates (CD, CDJ, BN/GN), see chapter 10 ('Cars'). Administrative, technical and service staff with BO resp. EO status are exempt from motor vehicle tax for 10 years, starting from when they first began working for the organisation in the Netherlands. This 10-year limit does not apply to higher ranking staff with AO status.

### 9.6.2 Car and motorcycle tax (BPM)

Exemption from BPM (*belasting op personenauto's en motorrijwielen*) is granted in respect of motor vehicles intended for official use by the international organisation (i.e. official cars). These vehicles must have been bought, paid for and therefore owned by the international organisation. Exemption from BPM, VAT and, if applicable, customs duties, is granted subject to the condition that the vehicle has CD/CDJ/BN/GN registration plates.

Staff members of an international organisation may be exempt from BPM, VAT and, if applicable, customs duties on one or two vehicles intended for personal use. Administrative, technical and service staff with BO resp. EO status are exempt from BPM, VAT and, if applicable, customs duties, for 10 years, starting from when they first began working for the organisation in the Netherlands. This 10-year limit does not apply to higher ranking staff with AO status.



For both official and personal use, the exemption from BPM, VAT and, if applicable, customs duties, ends when the vehicle is sold, leased, hired out, pledged or transferred free of charge or in return for payment. Using the vehicle or causing it to be used in a manner or for purposes not covered by the exemption is prohibited.

Please note that taxes already paid in connection with ordinary Dutch registration plates will not be refunded. The exemption from taxes on the purchase of motor vehicles is always granted in advance with a D39 form. No refund of paid taxes is granted after the purchase has taken place. Taxes paid on the purchase of second-hand motor vehicles are also not eligible for refund.

### **9.6.3 Excise duties on motor vehicle fuel**

Exemption from excise duties on motor vehicle fuel is granted in respect of motor vehicles intended for official use by the international organisation (i.e. official cars) and for personal use by eligible staff. This exemption is granted only for motor vehicles with special registration plates. Administrative, technical and service staff with BO resp. EO status are exempt from excise duties for 10 years, starting from when they first began working for the organisation in the Netherlands. This 10-year limit does not apply to higher ranking staff with AO status.

## **9.7 Energy tax**

If an international organisation has been granted an exemption from VAT on natural gas or electricity for official use in the Netherlands, exemption from energy tax is also granted. If the organisation is responsible for staff accommodation and the associated costs, these costs will also be considered to be costs relating to official use. The exemption is granted through a refund on the basis of the energy company's final invoice. These invoices must be submitted to Team IFB within 13 weeks of dispatch of the final invoice by the energy company. The refund application should be combined with the application for a VAT refund in respect of the energy company's final invoice.

International organisations are also exempt from the renewable energy surcharge (a supplementary levy on the energy tax, ODE) which is included in the energy company's invoice. It will be refunded on the basis of the application mentioned above.

## **9.8 Municipal taxes**

Most international organisations and their staff (please refer to your headquarters agreement) are entitled to exemption from certain municipal taxes (but not from charges for services rendered), depending on their status. Exemption is granted only from municipal taxes relating to the official activities of the organisation and personal use by staff members including their dependants. The term 'official activities' includes providing accommodation for staff. Only staff who are neither nationals nor considered to be permanent residents of the Netherlands are eligible for exemption.

Exemptions can be granted from payment of the following municipal taxes:

- property tax on property owned by the international organisation and head of an international organisation (*onroerende-zaakbelasting*);
- municipal tax on second homes (*forensenbelasting*);
- dog licences (*hondenbelasting*);
- advertising tax (*reclamebelasting*);
- tax for installations on public land or water (*precariobelasting*).

**NB:** These assessments may sometimes be sent by the municipal tax authorities even though you are exempted from municipal taxes. In such cases, you can lodge an objection with the municipality within six weeks of the date of the assessment. **These taxes do not fall under Team IFB's remit. Please contact the municipal authorities if you have any questions about these taxes.**

#### *Charges for services rendered*

It should be noted that no exemptions are granted in respect of charges levied for specific services rendered. No exemption is therefore granted in respect of administrative charges (*leges*), betterment levy (*baatbelasting*), sewerage charges (*rioolheffing*), waste disposal charges (*afvalstoffenheffing*), and waste collection charges (*reinigingsrechten*). An example of a betterment levy is a charge for the construction of a new sewerage system to which the property in question is connected.

#### *Water authority charges*

These charges consist of :

- water authority charges paid by the owner of the premises (*watersysteemheffing gebouw*);
- water authority charges paid by occupier (*watersysteemheffing ingezetenen*);
- water treatment charges (*zuiveringsheffing*).

Exemption from water authority charges may be granted if the headquarters agreement has a provision to this effect. This does not apply to persons who are permanent residents of the Netherlands or have Dutch nationality.

1. Exemption from the *watersysteemheffing gebouwd/eigenaren* is granted to the international organisation and the head of an international organisation.
2. Exemption from the *watersysteemheffing ingezetenen* is granted to international organisations and their staff (only for their main residence, not for any second homes) unless they are permanently resident in the Netherlands or have Dutch nationality.
3. The water authority tax for the treatment of wastewater (*zuiveringsheffing*) has to be paid by everyone residing in a particular district (no exemption), as it is a charge for a specific service rendered.

### *Tap water*

Organisations and staff members eligible for exemption from VAT on the delivery of water for official purposes are also exempt from VAT on tap water. A request can be submitted together with the request for the VAT refund using the OB 100 form.

An application for a refund of tax paid on tap water must be submitted to the Tax and Customs Administration (Team IFB) within 13 weeks of the dispatch of the final invoice by the water company.

## 10 Cars

### 10.1 Tax exemption and special registration certificate

The Ministry of Foreign Affairs would advise privileged persons to consult Team IFB (see [section 9.1](#) for contact details) about exemptions before purchasing a car in the Netherlands. Exemption from tax may be granted when purchasing or importing a car, depending on the headquarters agreement and the status of the person concerned. Exemption may be granted from the following taxes:

- customs duties and VAT when importing a car into the European Union and registering that car in the Netherlands with special registration plates;
- VAT on the purchase of a new car in the EU if the car will be registered in the Netherlands with special registration plates;
- car and motorcycle tax (*belasting op personenauto's en motorrijwielen*, BPM) when registering a car or motorcycle in the Netherlands with special registration plates;
- motor vehicle tax (*motorrijtuigenbelasting*, MRB) for cars registered in the Netherlands with special registration plates.

Staff members of international organisations in the Netherlands may, if stated in the headquarters agreement, purchase a motor vehicle tax free for personal use. Exemption from BPM may be granted on condition that the vehicle has CD/CDJ/BN/GN registration plates. This privilege applies from the moment they take up their position at the international organisation, until the date on which their position comes to an end. The exemption is granted in advance and is subject to conditions.<sup>67</sup> Exemption from tax is always granted subject to the condition that the exemption ends when the car is no longer owned by or in the possession of the organisation, for example because the organisation sells, leases, hires out or pledges the car, or transfers it free of charge or in return for payment. It is also prohibited to use the car, or cause it to be used, in a manner or for purposes not covered by the exemption. If a motor vehicle purchased subject to the exemption is exported without the privileged person leaving the Netherlands, this means that the vehicle is being used for purposes other than those for which the exemption was granted. If the applicable conditions are no longer met, the exemption immediately ceases to apply and the relevant taxes must be paid.<sup>8</sup>

This tax exemption is always granted in advance and never in the form of a tax refund. Applications for tax exemption and the issue of a special registration certificate should be supported by the employer and addressed to:

Belastingdienst kantoor Den Haag  
Team IFB  
Afdeling Motorrijtuigen  
Postbus 30509  
2500 GM Den Haag  
Tel: +31 (0)88 152 2546

<sup>6</sup> IFZ02/1208M, 5.3.1 and 7.1.

<sup>7</sup> Article 7:10, paragraph 4, General Customs Order.

<sup>8</sup> Article 32, paragraph 3, State Taxes Act Implementation Order 1994.

The application should include the following information:

- name and full address of the privileged person concerned;
- citizen service number (BSN);
- nationality;
- place of residence at the time of recruitment;
- date on which employment with the international organisation commenced.

The following documents should be enclosed with the application:

- a completed *Douane 39* (D39) form;
- a copy of the sales contract;
- the RDW 137 special registration certificate application form. Blank forms can be obtained from the Road Transport Agency (*Rijksdienst voor het Wegverkeer*, RDW) in Veendam by telephoning + 31 (0)598 699 242 or emailing [bk@rdw.nl](mailto:bk@rdw.nl);
- a copy of the certificate of conformity (*certificaat van overeenstemming*, CVO);
- a document demonstrating that the car has been or will be insured;
- a registration certificate for the car, if one has already been issued;
- a valid foreign vehicle inspection test report (if available), so that the annual vehicle inspection (APK) expiration date can be registered.

Questions concerning customs regulations on cars – non-recurring issues such as tax exemptions or waiving exemptions and the consequent additional tax assessments and applications for a special registration plate – should be addressed to Mr R.W.J. Strang, Ms S. Greeve-van Heel or Mr J.P. Tuijt by emailing [IFB.Diplomatieke.Privileges@belastingdienst.nl](mailto:IFB.Diplomatieke.Privileges@belastingdienst.nl).

#### **10.1.1 Importing or purchasing a car**

When importing or purchasing a car, the following situations may occur.

- a new car is purchased in the Netherlands;
- a new car is imported from abroad;
- a used car is imported into the Netherlands;
- a car is purchased within the international organisation.

These situations will be explained in turn. Please note that the above-mentioned documents must always be enclosed with the application.

*Please note that third-party liability motor vehicle insurance is compulsory.*

### **10.1.2 Purchasing a new car in the Netherlands**

When a new and unused car is purchased in the Netherlands, the organisation applies to Team IFB for exemption from tax and the issue of a special registration certificate. Exemption is granted from customs duties (if the car originates outside the EU), VAT and BPM.

NB: These exemptions are not applicable to the purchase of used cars in the Netherlands.

### **10.1.3 Purchasing a new car outside or importing a new car from outside the Netherlands**

When a new and unused car is purchased outside the Netherlands, the procedure for obtaining exemption from tax and applying for a special registration certificate is the same as described in section 10.1.2. Please note that the car must be physically present in the Netherlands.

Applicants should complete the RDW 137 special registration certificate themselves.

### **10.1.4 Purchasing a used car outside the Netherlands**

When a used car is purchased outside the Netherlands but within the EU, BPM must be paid when registering it in the Netherlands. VAT has been paid in the country where the vehicle was purchased. A used car means a car older than six months and/or with more than 6,000 km on the odometer. Exemption from BPM is granted on the basis of a *Douane 39* form.

An exemption is only granted if the car will be issued with special registration plates in the Netherlands. The exemption ends when the car is sold or otherwise disposed of. A copy of the foreign registration certificate should be enclosed with the above-mentioned documents.

### **10.1.5 Purchasing a car within the organisation**

If a car already covered by a tax exemption is bought from another staff member of the same organisation, it is only necessary to submit a Note Verbale, the completed *Douane 39* form, an RDW 137 special registration certificate application form, the original special registration certificate, the APK report (proof of annual vehicle inspection as required by law), an insurance certificate and a copy of the sales agreement drawn up between the people concerned. The granted exemption will be included on the new special registration certificate that will be issued. The same conditions will apply to this new certificate.

### **10.1.6 Motor vehicles without European-type approval**

These motor vehicles will be temporarily approved for use on public roads if they have a special registration plate (CD/CDJ/BN/GN).

When converting a special registration into a regular Dutch registration, please note that an individual assessment is needed to obtain a regular registration. The vehicle may also be required to be modified. The costs of European-type approval and modifications to the vehicle (if necessary) may be significant. Before submitting a request to waive temporary exemption and an application to convert a special registration plate (CD/CDJ/BN/GN) into a regular Dutch registration plate to Team IFB, it is advisable to contact the RDW in Veendam on +31 (0)598 699 242 or by emailing [bk@rdw.nl](mailto:bk@rdw.nl).

## **10.2 Selling a tax-free car and waiving exemption**

If a car is no longer used for the purpose for which the exemption was granted, the relevant taxes are due.

**The car should not be given away, hired out or in any other way put at the disposal of third parties.**

When new or second-hand motor vehicles imported from abroad (which fall into categories B and D) are sold in the Netherlands to a person who does not possess a privileged status, the vehicle will first have to be technically inspected in order to obtain ordinary Dutch registration documents. The parties concerned are responsible for paying the costs of the inspection.

If you wish to sell a tax-free car to a non-privileged person, you should submit a written request to Team IFB to waive the exemption. Team IFB will calculate the tax and send the owner concerned a request for payment stating the amount of tax due. Once the tax has been paid, Team IFB will agree to issue an ordinary Dutch registration plate for the car. If the tax has not been (fully) paid, Team IFB cannot approve the exempted purchase of a new motor vehicle with a special registration plate.

To apply for a Dutch registration certificate, the following documents should be submitted to Team IFB in The Hague:

- a Note Verbale
- an RDW 134 registration certificate application form;
- the original special registration certificate;
- the APK report;
- a copy of the passport of the person selling the car;
- the request to waive the exemption.

Only when the above-mentioned taxes have been paid can Team IFB approve the tax- exempt purchase of a new motor vehicle with a special registration plate.

After you submit the above-mentioned documents, the RDW will, depending on the specific situation, send you a letter to arrange an appointment at one of the RDW offices so that you can identify yourself and/or have your vehicle approved, as required by Dutch law.

### 10.3 Scrapping cars

If you want your car to be scrapped, it is first necessary to obtain written permission from Team IFB by submitting a request ('Request to waive the tax exemption for a vehicle IFB-W2') to that effect. Team IFB will then send a notice stating whether it will grant permission and under what conditions.

### 10.4 Exporting a tax-free car

If a tax-free car is exported, the following situations may occur:

#### 10.4.1 Person with exemption leaves organisation and takes car to country of destination

In this case, a Note Verbale, a copy of the registration certificate and a 'Request to waive the tax exemption for a vehicle' form should be sent to Team IFB. Team IFB will inform the RDW in Veendam that the car has been exported and request that the car's special registration be terminated after three months. This allows enough time for transportation and de-registration. The RDW will inform the person concerned in writing and the special registration will be cancelled as of the date of the letter. If you do not cancel the registration, the CBM (*Centraal Bureau Motorrijtuigenbelasting*) in Apeldoorn will continue to send the owner motor vehicle tax bills (if applicable).

#### 10.4.2 Person with exemption continues working at organisation and car is exported

If the car is exported **outside the EU**, a copy of the registration certificate should be sent to Team IFB. Team IFB will inform the RDW in Veendam and the CBM in Apeldoorn that the car has been exported. If you do not return the registration certificate, the CBM will continue to send motor vehicle tax bills to the owner (if applicable).

If a vehicle is exported **outside the Netherlands but remains within the EU**, VAT and possibly customs duties are due since the car is no longer being used for the purpose for which the exemption was granted. In this case, Team IFB should be informed (in writing) that the car is going to be exported to an EU member state. A request to waive the tax exemption should be submitted. The registration certificate should be enclosed with this request. Team IFB will calculate the VAT and, if applicable, the customs duties. Team IFB will send the owner the calculation of the taxes due and a request for payment. After the registration certificate has been returned, Team IFB will inform the RDW in Veendam and the CBM in Apeldoorn that the car has been exported. If you do not cancel the special registration and do not return the registration certificate, the CBM will continue to send motor vehicle tax bills to the owner (if applicable).



## 10.5 Change of address

The RDW in Veendam uses the data registered in the personal records database of the Ministry of Foreign Affairs (PROBAS) to register and issue special registration numbers. For proper registration of your vehicle, it is important to notify the Ministry of Foreign Affairs as soon as possible of any changes to your home address. If the address on your registration certificate is no longer correct, it is not necessary to apply for a new registration certificate. It will be changed in the vehicle registration database when your address is updated in PROBAS.

## 10.6 Driving licences

Driving in the Netherlands is only permitted with a valid driving licence. Driving without a driving licence is a criminal offence. Privileged persons with a valid foreign driving licence are only allowed to drive with their foreign driving licence in the Netherlands in combination with a valid privileged person's identity card issued by the Ministry of Foreign Affairs. It is not necessary to show your privileged person's identity card, though you are strongly advised to keep it on hand at all times. Privileged persons may exchange their foreign driving licence for a Dutch driving licence by following procedure a or b in section 10.6.1 below.

### 10.6.1 Exchanging a foreign driving licence<sup>9</sup>

In order to exchange a foreign driving licence for a Dutch driving licence, the applicant can follow one of the following two procedures:

- a. submit the application to the RDW directly (non-EU/EEA licences or no registration in the municipal Personal Records Database (BRP)).
- b. submit the application to the municipality, which will then forward it to the RDW. This procedure is only applicable when the applicant is the holder of an EU/EEA driving licence **and** is also registered in the BRP.

When submitting an application directly to the RDW, the 'Aanvraag rijbewijs (niet) woonachtig in Nederland' (driving licence application (non-) resident in the Netherlands) application form can be requested from the RDW by sending the privileged person's personal details (specified below) to [rijbewijsmailing@rdw.nl](mailto:rijbewijsmailing@rdw.nl):

#### *Personal details*

- Citizen service number (BSN)
- Name (i.e. all given names, up to five initials, surname)
- Foreign address (including postcode and country)
- Date of birth
- Place of birth

---

<sup>9</sup> Please note that some international organisations have made arrangements with regard to exemption from exchanging driving licences in their respective seat or headquarters agreements or exchange of notes.

- Telephone number
- Dutch postal address (including postcode)

As soon as the above information has been received, the form 'Aanvraag rijbewijs (niet) woonachtig in Nederland', along with instructions for filling it out, will be emailed to the person in question at the Dutch postal address provided. The RDW cannot send the application form by email.

#### *Required documents*

The instructions accompanying the application form will explain what documents must be submitted with the completed and signed form in order to exchange the foreign driving licence for a Dutch driving licence.

#### *Submitting the application*

The completed application form, along with the required documents, can be sent to:

RDW  
Unit Rijbewijzen  
Postbus 9000  
9640 HA Veendam

### **Processing applications**

Applications are generally processed in about 10 working days. If everything is in order, the privileged person will receive a new Dutch driving licence at the Dutch postal address of the organisation as stated on your diplomatic identification card.

For more information on exchanging a foreign driving licence, please consult the RDW [user guide](#) for the 'driving licence application (non-) resident in the Netherlands (3 E 0395)' form. For any questions regarding licences, please contact the RDW at [rijbewijsmailing@rdw.nl](mailto:rijbewijsmailing@rdw.nl).

## **10.7 Practical information**

#### *Competency certificate*

Sometimes in order to renew a Dutch driving licence, it is necessary to submit a certificate declaring you competent to drive (*Verklaring van Geschiktheid*). This can be requested from the Central Office for Motor Vehicle Driver Testing (*Centraal Bureau Rijvaardigheid*, CBR). The instructions explain who needs to submit such a certificate.

#### *When your driving licence expires*

If your Dutch driving licence expires, you are entitled to renew it. You are not permitted to drive with an expired licence.

### *Changes of address*

Privileged persons (with or without special registration plates) should notify the Protocol Department of the Ministry of Foreign Affairs of their new address.

### *Application for a Dutch driving licence*

Privileged persons wishing to apply for a Dutch driving licence after passing a driving test in the Netherlands can only do so if they are registered in the BRP of the municipality where they reside.

For any questions regarding driving licences in the Netherlands, please contact the RDW by phone or email using the details below:

Unit Rijbewijzen

Email: [rijbewijzmailing@rdw.nl](mailto:rijbewijzmailing@rdw.nl)

Tel.: +31 (0)88 008 7407

Fax: +31 (0)59 869 9192

### *Parking meters and car park charges*

The Ministry is frequently asked about parking meters and car park charges. No exemptions are possible from these charges, because they are levied by the municipality for specific services rendered. Like anyone else, staff of international organisations must therefore pay parking fees.

### *How to obtain a parking permit*

The following applies to residents of The Hague: In many parts of The Hague, residents need a parking permit to park their car in the street where they live. Staff members of international organisations can obtain a parking permit for the area of The Hague where they live by providing evidence of their address (such as a tenancy agreement) and their Ministry of Foreign Affairs identity card. The cost for this permit varies, depending on the area.

Staff members with a reserved parking space in an area of The Hague where parking permits are required must hold such a permit. They must pay for the permit themselves.

For more information, staff members can contact the Municipality of The Hague on +31 (0)70 353 3000 or email [parkeervergunningen@denhaag.nl](mailto:parkeervergunningen@denhaag.nl). Information is also available through The Hague International Centre, located in the atrium of City Hall, Spui 70, The Hague (+31 (0)70 353 5043).

## **10.8 Annual Vehicle Inspection (APK) and Civil Liability Insurance (Motor Vehicles) Act (WAM)**

In Europe, all vehicles have to undergo a periodic technical inspection (known as APK in the Netherlands) in the interests of improving road safety and protecting the environment. Adequate information, especially on the inspection periods (which vary, depending on the age of the vehicle and the fuel type used), can be found online at <https://www.rdw.nl/over-rdw/information-in-english/periodic-technical->

[inspection-apk/pti-inspection-schedule](#). Vehicles must be inspected in good time through a wide network of car dealers and garages which will simultaneously forward the data to the competent authorities.

Information on which garages can perform this inspection and enter the inspection data into the official registry can be obtained from garages, car dealers and the RDW.

The Civil Liability Insurance (Motor Vehicles) Act (*Wet Aansprakelijkheidsverzekeringen motorrijtuigen*, WAM) makes basic insurance for registered motor vehicles compulsory. It is an offence to use any motor vehicle without valid insurance.

This insurance, offered by insurance companies in the Netherlands, exclusively provides third parties with limited coverage for legal liability – for bodily injury, death and damage to property – while using a registered vehicle.

Each motor vehicle registered in the Netherlands must be registered in the official insurance register of the RDW in Veendam. This has to be done by an insurance company that can make registrations in the RDW insurance register. Usually, this means it involves a Dutch insurance company. Dutch insurance companies ensure that the necessary insurance details, including WAM coverage, are registered accordingly. International insurance companies that want to make registrations in the insurance register must be registered with De Nederlandsche Bank (DNB) (under “Motor Vehicle Liability (S10A)” under the Dutch Financial Supervision Act (Wft)) and have a CRWAM-code of the RDW. Please make sure that your international insurance company fulfills the requirements to ensure a car in the Netherlands.

### **10.9. Parking violations**

Under article 41 of the Vienna Convention on Diplomatic Relations, it is the duty of all persons enjoying privileges and immunities to respect the laws and regulations of the receiving state. This also applies to municipal parking regulations. Any violation may lead to the issuing of a parking ticket. A parking ticket is not a traffic fine, but rather a levy by the respective municipality for the improper use of a parking space, or unauthorised parking in non-designated area.

The Ministry expects any matters relating to parking violations to be dealt with accordingly by international organisations and their staff members.

### **10.10 Parking near the Ministry of Foreign Affairs**

#### *General*

The nearest parking facility to the Ministry of Foreign Affairs is [Q-Park Rijnstraat](#).

#### *Using a chauffeur-driven car*

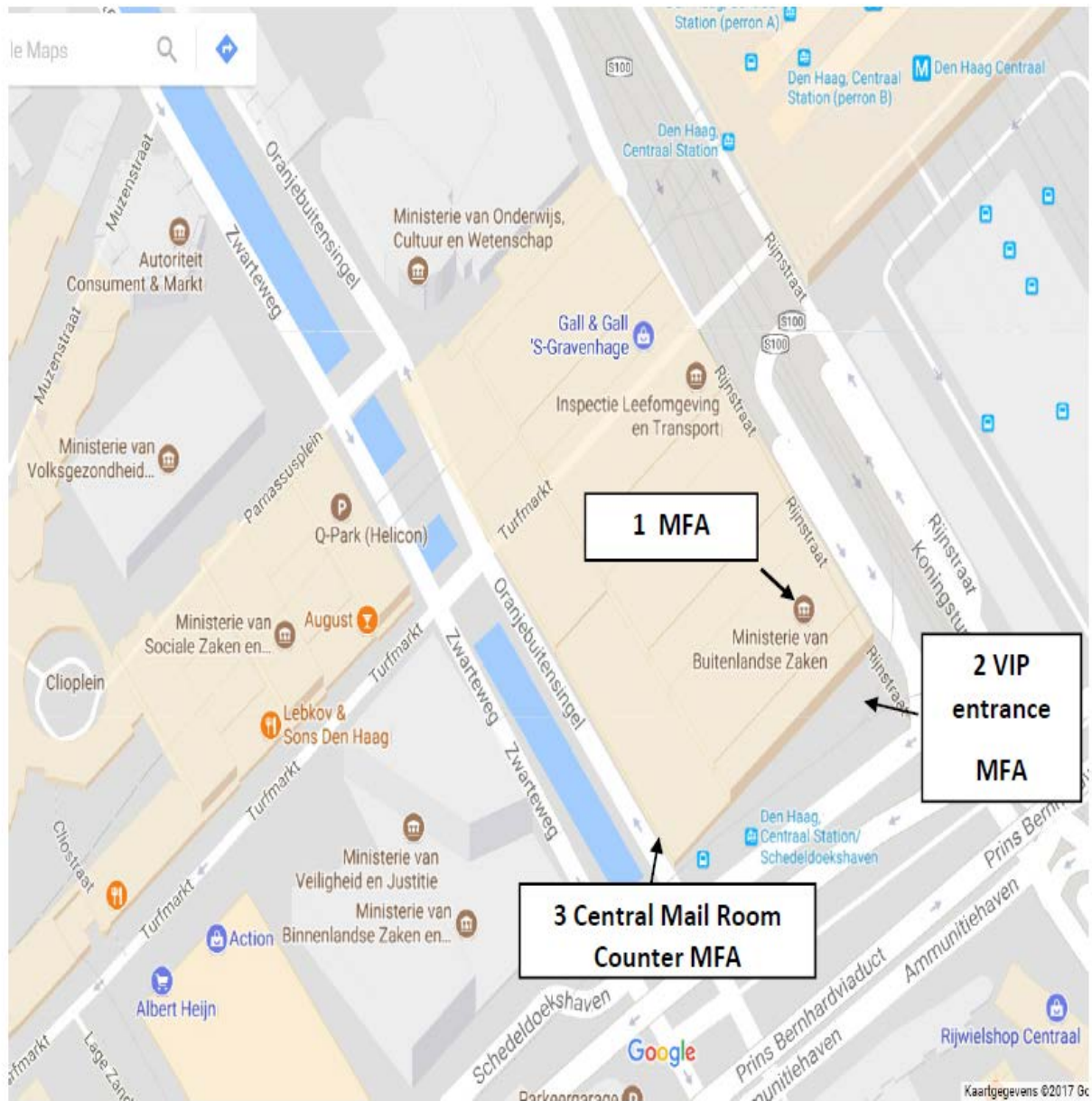
Staff of an international organisation using a chauffeur-driven car to visit the Ministry (marked ‘1’ on the map below) may use the VIP entrance at Schedeldoekshaven (marked ‘2’ on the map below) after making an appointment with the Ministry. You are advised to make arrangements well in advance with

the secretariat of the Protocol Department, tel. +31 (0)70 348 4905. After passing through the vehicle gate the chauffeur should leave the passenger at the entrance to the building, where the latter should identify him/herself to the security officer on duty and state the reason for the visit. The security officer will then contact the Ministry official with whom the visitor has the appointment. In the meantime the chauffeur can park the car in the VIP garage and await the passenger's return.

#### *Delivery of documents*

Visitors coming by car (chauffeur-driven or otherwise) wishing to deliver large documents for specific departments or officials should report to Oranjestraatsingel 8 (via the transport official), while those with chauffeur-driven cars wishing to deliver other documents should report to the Central Mail Room counter at Oranjestraatsingel 8 (marked '3' on the map below).

### 10.10.1 Map



Source: Google Maps

## **11 Visits**

### **11.1 General information**

The Protocol Department of the Ministry of Foreign Affairs is responsible for the overall organisation and logistics of incoming visits by heads of state and government, foreign ministers and heads of international organisations. It also assists international organisations with the logistics of domestic working visits by heads of international organisations and, in some cases, with private visits and transits.

The Protocol Department should be informed of a visit at least two weeks before the VIP's arrival so that it can make the necessary arrangements.

The Royal Household is responsible for the logistics of all incoming and outgoing visits by Their Majesties the King and Queen and members of the Royal House. The Ministry of General Affairs takes political responsibility for these visits.

The Protocol Department of the Ministry of General Affairs is responsible for outgoing official and working visits by the Prime Minister, while the same departments in other ministries are responsible for incoming and outgoing visits by their own ministers.

### **11.2 Heads of state**

Heads of state will be met on arrival by an Aide-de-Camp to H.M. the King, and a protocol official from the Ministry of Foreign Affairs. During their state, official or working visit to the Netherlands, heads of state will be accompanied by an Aide-de-Camp to H.M. the King and a protocol official. The Protocol Department of the Ministry of Foreign Affairs must be informed in advance of the head of state's time, date and place of arrival and departure and provided with a detailed programme of the visit.

### **11.3 Members of foreign royal families**

Crown Princes and Princesses will, in principle, be met on arrival by an Aide-de-Camp to H.M. the King. The Protocol Department of the Ministry of Foreign Affairs must be informed in advance of their time, date and place of arrival and departure and provided with a detailed programme of the visit.

### **11.4 Heads of government**

Heads of government on an official or working visit will, in principle, be met on arrival by a protocol official, officials from their embassy and a security officer from the Central Security and Protection Division. Heads of government will be accompanied by a protocol official during their stay in the

Netherlands. The Protocol Department of the Ministry of Foreign Affairs must be informed in advance of their time, date and place of arrival and departure and provided with a detailed programme of the visit.

### **11.5 Ministers of Foreign Affairs**

Foreign ministers on a working visit will, in principle, be met on arrival by a protocol official, officials from their embassy and a security officer from the Central Security and Protection Division. The Protocol Department of the Ministry of Foreign Affairs must be informed in advance of their time, date and place of arrival and departure and provided with a detailed programme of the visit.

### **11.6 Heads of international organisations**

Heads of international organisations on a working visit will, in principle, be met on arrival by a protocol official, officials from their organisation and a security officer from the Central Security and Protection Division. The Protocol Department of the Ministry of Foreign Affairs must be informed in advance of their time, date and place of arrival and departure and provided with a detailed programme of the visit.

### **11.7 Security officers accompanying official visitors**

On state, official and working visits only, heads of state and government and foreign ministers may be allowed to bring in armed security officers, after consulting with the Ministry of Foreign Affairs. The protection of heads of state and government and foreign ministers is, in principle, the sole responsibility of the Dutch authorities.

Diplomatic missions must provide the following information if they request to bring armed security officers, so that the necessary arrangements can be made:

- the name, place, date of birth and passport number of the security officer(s);
- the name, type and registration number of the firearm and rounds of ammunition;
- the mode of transport and place, date and time of arrival and departure (if commercial airlines are to be used, the flight number should be stated).

Armed security officers who are not allowed to carry their arms during their stay in the Netherlands must deposit them at Schiphol Airport or at another location designated by the Dutch authorities. The name, type and registration number of the firearms will be recorded. The firearms and ammunition will be returned when the security officer leaves the Netherlands.



## 12 Amsterdam Airport Schiphol

### 12.1 Entry passes to Schiphol Airport

Eligible persons from international organisations can obtain access to protected areas by means of an airport pass carrying electronic information.

At present two types of entry passes are available for persons who have to be present in the protected area by reason of their position:

- the Schiphol pass, for persons who have to be present several times a week;
- the Schiphol day pass, for persons who do not have to be present on a regular basis.

The entry passes are for specific individuals and should be applied for and collected from Schiphol Airport directly, without the Ministry's intervention.

Applications should be made using the contact details below:

SCHIPHOL GROUP

Access & Identification Centre

Section Regulations

Triport 2, Room 2314, Locatiecode 03-20

Schiphol Centrum

Postbus 7501

1118 ZG SCHIPHOL CENTRUM

Tel.: +31 (0)20 601 2626

Website: <https://www.schiphol.nl/en/work-at-schiphol/>

Due to Schiphol's security regulations:

- it is not possible to exempt international organisations from the short test which must be passed in order to obtain a Schiphol pass;
- in order to limit the number of versions of Schiphol passes, it is not possible to create a distinctively coloured Schiphol pass for international organisations and/or embassies.

Study materials (in nine languages) for the test can be found at:

<https://www.schiphol.nl/en/work-at-schiphol/page/which-tests-must-you-take/>.

Persons entering or exiting the restricted section of the arrivals hall have to pass through a special staff entrance and not through any passengers' entrance or exit.

## 12.2 VIP Lounge

The following persons may use the VIP Lounge at the Ministry's expense if they are coming to this country on a state, official or working visit:

- heads of state and vice-presidents (only when replacing the head of state while paying a visit to the Dutch head of state);
- prime ministers, deputy prime ministers (only when replacing the prime minister while paying a visit to the Dutch prime minister) and foreign ministers, if they are meeting their Dutch counterparts;
- the President and judges of the International Court of Justice and International Criminal Court, on their first arrival and final departure;
- ambassadors accredited to the Netherlands on their first arrival and final departure;
- heads of international organisations based in the Netherlands and persons with head of an international organisation status on their first arrival and final departure;
- (in random order) the Secretary-General of the United Nations, UN Representatives at USG-level, the Secretary-General of NATO, the Secretary-General of the Organization for Security and Cooperation in Europe, the President of the European Council, the President and Commissioners of the European Commission, the High Representative of the EU, the President of the European Parliament, the President of the World Bank, the Managing Director of the International Monetary Fund, the Chairman of the Committee of Ministers of the Council of Europe, the Secretary-General of the League of Arab States, the Secretary-General of the Organisation of the Islamic Conference, the President of the African Union, the President of the European Central Bank, and the highest spiritual authority of a religion.

*NB: These rules do not apply if the persons mentioned above are on a private visit or in transit.*

International organisations receiving any of the persons listed above and wishing to use the VIP Lounge at Schiphol are advised to make arrangements well in advance. They should address their requests to the Protocol Department of the Ministry of Foreign Affairs in the form of a Note Verbale. The Protocol Department will then make the reservation and the costs will be borne by the Ministry. If, for some reason, the reservation is not necessary anymore, diplomatic missions and consular posts are expected to cancel the reservation in time.

In all other cases, international organisations must make reservations directly with the VIP Lounge by emailing [VIP\\_centrum@schiphol.nl](mailto:VIP_centrum@schiphol.nl) and bear the costs themselves.

Please note that the use of the VIP Lounge does not exempt passengers from security checks at Schiphol Airport.

### 12.3 Security procedures at Schiphol Airport

Amsterdam Airport Schiphol uses both walk-through metal detectors and security scanners at their security checkpoints.

If anything suspicious is observed when a person is scanned, a partial pat-down body search is normally done. The Netherlands considers that such body searches are contrary to the inviolability of the person of a diplomatic agent as guaranteed by article 29 of the Vienna Convention, and that a privileged person may therefore refuse to undergo them. This may however cause the airline to refuse to transport the person concerned if reasonable grounds for suspicion cannot be removed.

At the VIP Lounge, a security scanner has replaced the walk-through metal detector.

The following persons are exempt from security checks at Dutch airports:

- a. heads of state, prime ministers and ministers of foreign affairs;
- b. the Secretary-General of NATO;
- c. the Secretary-General of the United Nations;
- d. the President of the World Bank;
- e. diplomatic officials posted to the Netherlands who have a diplomatic passport and a Ministry of Foreign Affairs identity card with the code AD or AC;
- f. family members who form part of the household of the diplomatic officials referred to under e, provided that they are not Dutch nationals and that they have a diplomatic passport and a Ministry of Foreign Affairs identity card with the code AD or AC;
- g. officials employed by international organisations who have a diplomatic passport and a Ministry of Foreign Affairs identity card with the code AO;
- h. family members who form part of the household of the officials referred under g, provided that they are not Dutch nationals and that they have a diplomatic passport and a Ministry of Foreign Affairs identity card with the code AO;
- i. armed bodyguards of persons in any of these categories.

Persons in any of these categories will be requested to pass through a security scanner or a walk-through metal detector (depending on the location), but should not be subjected to a body search. Their baggage may be scanned but may not be searched without serious grounds, such as a suspicion that it contains a prohibited article. Their baggage may only be searched with the consent and in the presence of the owner.

### 12.4 Passage through security checkpoints at Schiphol Airport and other security matters

In order to bypass security checks, privileged persons who are exempt from security checks must show their identity card issued by the Ministry of Foreign Affairs before entering the checkpoint.

As of 25 May 2011, privileged persons and members of their families who are nationals of countries outside the EEA or Switzerland and who have a privileged person's identity card issued by the Ministry of Foreign Affairs bearing the code AD, AO or AC will have the option of joining Schiphol Airport's Privium programme (for a fee). Following a biometric scan, travellers registered with Privium are given fast-track entry to or exit from the Netherlands via a separate channel. This is possible because the thorough inspection required by the Schengen Agreement will already have been performed as part of the Privium application process, at which point the traveller's personal details are registered (see: <https://www.schiphol.nl/en/privium/>).

Although extra security measures are in place (including camera and live surveillance) to detect pickpockets, passengers should be careful with their luggage and personal belongings.

For other security concerns at Schiphol, please contact the Royal Military and Border Police (KMar) on +31 (0)800 1814.

## **12.5 Incoming flights**

The latest flight information is available at the yellow information desks at the airport or through the special Schiphol Amsterdam Airport app: <https://www.schiphol.nl/en/download-the-schiphol-app> or on the web site: <https://www.schiphol.nl/en/>.

Information on arrival gates, when known, may be obtained (for a charge) by calling +31 (0)900 0141 from the Netherlands (press 2 for English and an operator will inform you of the arrival gate) or +31 20 794 0800 from abroad. Arrival gates may be subject to last-minute changes.

## **12.6 Incoming and departing delegations**

The standard procedure for holders of a Schiphol pass is for them to enter and depart through the special lanes for Schiphol staff. However, if the holder of the pass needs to remain with a delegation at all times, please inform the coordinator of the Special Security Operations Brigade of the Royal Military and Border Police beforehand (email: [sao@mindef.nl](mailto:sao@mindef.nl); tel.: +31 (0)20 603 9472; fax: +31 (0)20 603 9473).

## **12.7 Parking**

If CD parking is unavailable due to illegal parking by non-diplomats, please contact the Royal Military and Border Police on + 31 (0)800 1814 and request to be connected to Schiphol landside operations. Schiphol Airport Operations has promised to be more vigilant to ensure that CD parking spots are available only to diplomats.

Schiphol Airport offers international organisations the possibility to park in front of the Terminal for the maximum duration of two hours. Please respect the Schiphol Airport Parking rules and limitations. In

case of violation Schiphol will inform the Ministry. Consequently, specific sanctions could be taken.

Public parking is also available next to Departure Hall 3 (see <https://www.schiphol.nl/en/parking/>).

## 13 Security and protection

### 13.1 General information

The Netherlands is aware of its special duty towards international organisations and has customised its security policy to take that responsibility into account. The Protocol Department is the front office for requests and questions concerning security issues.

The office of the National Coordinator for Counterterrorism and Security (NCTV), through its Surveillance and Protection Department, is responsible for security policy and security matters concerning international organisations and maintains direct contact with some of these organisations.

### 13.2 Protection of persons

In exceptional circumstances it may be necessary to implement specific protection measures for specific persons. The initiative for such protection will normally come from the Dutch authorities. International organisations themselves can play a role in providing the host country authorities with up-to-date information on any possible threats or other relevant developments. However, final responsibility for protection measures always rests with the Dutch authorities. Cooperation of protected persons with the security agencies is of the utmost importance.

### 13.3 Protection of buildings

If an international organisation has information that its peace is likely to be disturbed, it should inform the Ministry's Protocol Department at +31 (0)70 348 4905 during office hours (09.00 – 17.00), or outside office hours at +31 6 51 14 36 34.

If police assistance is required, the following procedures are suggested:

- in the event of an **emergency (including accidents)**, international organisations can always dial the national emergency number **112** (ask for the police, medical assistance or the fire brigade, as required);
- for **less urgent matters** requiring police assistance, please call **0900 8844**.

The Haaglanden regional police have a special surveillance unit for diplomatic premises and international organisations, the Mobile Diplomatic Protection Squad (*Dynamische Diplomatieke Surveillance*, DDS). It can be reached via the national police telephone number 0900 8844 or via the Diplomatic Front Office of the Haaglanden police force at +31 (0)88 964 9649.

### 13.4 Measures to prevent burglary, vandalism and fire

International organisations should make it standard practice to take necessary measures for the protection of their premises and for the basic protection of the homes of their staff members against burglary, vandalism and fire. It is recommended that staff members ensure adequate insurance coverage against fire and burglary. The regional police force is prepared to provide advice on protective measures in response to a request from an international organisation received through the Ministry of Foreign Affairs. Damage to the premises or vehicles of the international organisation or its staff members, as a result of a burglary or vandalism, should be immediately reported to the Ministry. If the damage caused was demonstrably politically motivated or occurred in the course of a demonstration, the international organisation can apply to the Ministry for compensation. Damage to flags and coats of arms will always be compensated.

### 13.5 Demonstrations

The freedom to hold demonstrations is a long-standing tradition and a constitutional right in the Netherlands. The Netherlands has clearly defined limits within which these rights may be exercised and within which the competent authorities may impose restrictions on demonstrations. The municipal authorities must be notified in writing, in advance, of plans to hold demonstrations.

Once a demonstration has been announced, the police are responsible for ensuring that it proceeds in an orderly manner. Impeding the normal course of business of international organisations is prohibited. The mayor is therefore empowered to issue instructions, which demonstrators must obey, and may if necessary give orders to terminate a demonstration if these instructions are not complied with. The police will contact the international organisation to make adequate security arrangements and ensure that it can continue to operate.

**Police contact numbers: +31 (0)88 964 9649 (Diplomatic Front Office) // +31 (0)900 8844 (general) // 112 (emergency)**

### 13.6 Firearms

#### *Permission*

The possession of firearms without a permit is forbidden in the Netherlands. The Dutch authorities are responsible for protecting the staff of international organisations. Applications for licences to carry firearms must be made to the local police.

#### *Foreign security personnel*

Separate regulations apply to foreign visitors wishing to be accompanied during their stay in the Netherlands by their own armed security personnel. These regulations state the categories of persons (or posts) eligible for a firearm permit and the maximum number of firearms that may be carried. Separate permission for each armed security officer and for each weapon must be obtained from the NCTV. Each request for permission must be made in writing via the Protocol Department at least two weeks before

the arrival of the visitor(s). Only heads of state and government, foreign ministers and military officers whose visit is covered by the NATO Status of Forces Agreement can obtain permission. Other dignitaries may be eligible in the event of a threat substantiated by an NCTV threat assessment.



## **Annexe A - Specimen declaration for travel purposes on termination of employment**

(see [section 2.1](#))

This letter, together with a certified copy of the privileged person's identity card mentioned below, serves as proof of the bearer's legal stay in the Netherlands.

Mr/Mrs/Ms .....

national of .....

was employed in the Netherlands by the international organisation

.....

from ..... until the day of his/her departure from the Netherlands.

During this period he/she was officially registered with the Ministry of Foreign Affairs of the Netherlands and the holder of privileged person's identity card no. .... .

Upon completion of his/her duties with the aforementioned international organisation, the original identity card was returned to the Ministry of Foreign Affairs of the Netherlands.

In case of questions, information or assistance may be sought from the Host Nation Division (DPG/NG) of the Protocol Department of the Ministry of Foreign Affairs, tel.: +31 (0)70 348 4905 (during office hours) or +31 6 51 14 36 34 (outside office hours), fax: +31 (0)70 348 5268, email: [DPG@minbuza.nl](mailto:DPG@minbuza.nl).

The Hague,

**[Date and stamp of the international organisation]**

**Annexe B - Specimen Note Verbale for privileged persons and members of their family forming part of the household applying for a visa**

(see [section 1.3](#))

The [name of international organisation] presents its compliments to the Ministry of Foreign Affairs of the Kingdom of the Netherlands and has the honour to inform the Ministry that [name of visa applicant], a national of [country of origin], will be working for the [name of international organisation] as [position] in the [name of department/office/division] as from [date], for a period of [duration of the employment contract].

*In cases of family reunification:*

... has the honour to inform the Ministry that the spouse/child of [name of employee], who is working for the [name of international organisation] as [position], will apply for a visa for the Netherlands for the purpose of joining [his/her husband/wife/father/mother]. The [name of international organisation] requests the Ministry of Foreign Affairs to assist in the issue of a visa for [name(s) of visa applicant(s)]. The visa application(s) will be submitted to the [Embassy/Consulate] of the Kingdom of the Netherlands in [place and country]:

Name of staff member/spouse/child:

Address:

Date and place of birth:

Passport number:

Date and place of issue:

Expiry date:

*[include this information for each person applying for a visa]*

The [name of international organisation] avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Kingdom of the Netherlands the assurances of its highest consideration.

The Hague, [date]

Ministry of Foreign Affairs  
of the Kingdom of the Netherlands

Attn. DPG/NG

Cc: [visa applicant(s)]

[official stamp of the international organisation]

## **Annexe C - Specimen request for assistance with a visa for a private visit to privileged staff**

(see sections [1.4](#) and [4.4](#))

The undersigned, [name], [position at the international organisation] at the [international organisation], holder of identity card [number] issued by the Protocol Department of the Dutch Ministry of Foreign Affairs in The Hague and valid until [date], intends to invite the following family member: [name], born on [date] in [place], a national of [country], with passport [number], [relation] of the undersigned, to the Kingdom of the Netherlands for a period of [...] as from [date of entry].

I assume full responsibility for all expenses associated with [name]'s stay in the Kingdom of the Netherlands, including medical expenses. I also guarantee that [name] will leave the Netherlands before [his/her] visa expires.

I request the assistance of the [Embassy/Consulate] of the Kingdom of the Netherlands in the issuance of an entry visa for [name of guest].

[signature]

The Hague, [date]

To the visa applicant

**Annexe D - Specimen Note Verbale for partners of privileged persons applying for a visa (without marriage certificate or registered partnership recognised by the Netherlands)**

(see [section 4.2](#))

The [name of international organisation] presents its compliments to the Embassy of the Kingdom of the Netherlands in [country] and has the honour to inform the Embassy that the partner of [name of staff member], who is working for the [name of international organisation] in the Netherlands as [position], will apply for a visa for the Netherlands for the purpose of joining [name of staff member].

Name of partner:

Address:

Date and place of birth:

Passport number:

Date and place of issue:

Expiry date:

The [name of the international organisation] and [name of staff member] hereby declare that [name of partner]:

- will form part of the household of [name of staff member] in the Netherlands;
- has an exclusive relationship with [name of staff member];
- is of age (older than 18);
- is not under any legal constraint;
- is not a relative of [name of staff member].

In addition, the [name of the international organisation] and [name of staff member] declare that [name of staff member] and [name of partner] will conclude a cohabitation agreement (*samenlevingsovereenkomst*) or enter into a registered partnership (*geregistreerd partnerschap*) in the Netherlands within the period of validity of the visa (three months). [Name of staff member] and [name of partner] are aware that registration with the Ministry of Foreign Affairs (DPG) and issuance of a Ministry of Foreign Affairs identity card for the partner must also take place within the period of validity of the visa; that registration with the Ministry of Foreign Affairs and issuance of an identity card cannot take place without a cohabitation agreement or registered partnership; and that failure to comply within three months will result in illegal stay through expiration of the visa and possible expulsion. Signed:

Signed

Name of staff member:

Place:

Date:

Countersigned by a representative of the international organisation and marked with the official stamp of the organisation:

Name of representative:

Place:

Date:

The [name of international organisation] avails itself of this opportunity to renew to the Ministry of Foreign Affairs of the Kingdom of the Netherlands the assurances of its highest consideration.

The Hague, [date]

Embassy of the Kingdom  
of the Netherlands in [place]

[official stamp of the international organisation]

Cc: DPG

## **Annexe E - Addresses**

(see [Introduction](#))

### **Diplomatic missions and consular posts**

<https://www.government.nl/topics/embassies-consulates-and-other-representations>

### **International organisations**

<https://www.government.nl/topics/international-organisations>

### **Ministry of Foreign Affairs**

Ministerie van Buitenlandse Zaken

Postbus 20061

2500 EB Den Haag

Tel.: +31 (0)70 348 6486 (including outside office hours)

Fax: +31 (0)70 348 4848

<https://www.government.nl/ministries/ministry-of-foreign-affairs>

See also map on [page 41](#).

Address for visitors	: Rijnstraat 8, 2515 XP The Hague
VIP entrance	: Schedeldoekshaven, The Hague. Tel.: + 31 (0)70 311 8627
Front Office	: Rijnstraat 8, The Hague
Central Mail Room Counter	: Oranjevuitensingel 8, 2511 VE The Hague

Protocol and Host Country Affairs Department:

Directie Protocol en Gastlandzaken (DPG)

Postbus 20061

2500 EB Den Haag

Tel.: +31 (0)70 348 4905 (during office hours; 09.00 – 17.00)

Tel.: +31 6 51 14 36 34 (outside office hours)

Fax: +31 (0)70 348 5268

Email: [DPG@minbuza.nl](mailto:DPG@minbuza.nl)

Host Nation Division

Tel.: +31 (0)70 348 4905

Aliens and Visas Division:

Directie Consulaire Zaken en Visumbeleid

Afdeling Vreemdelingen- en Visumbeleid (DCV/VV)

Postbus 20061

2500 EB Den Haag

Tel.: +31 (0)70 348 5622

Fax: + 31 (0)70 348 4583

Email: [dcv-vv@minbuza.nl](mailto:dcv-vv@minbuza.nl)

### **Ministry of Justice and Security**

Ministerie van Justitie en Veiligheid

Postbus 20301

2500 EH Den Haag

Tel.: +31 (0)70 370 7911

<https://www.government.nl/ministries/ministry-of-justice-and-security>

### **Justis (Central Organisation for Certificates of Good Conduct (COVOG))**

Postbus 16115

2500 BC Den Haag

Tel.: +31 (0)70 370 7234

Fax: +31 (0)70 370 4631

<https://www.government.nl/topics/identification-documents/question-and-answer/how-do-i-apply-for-a-certificate-of-conduct-vog>

### **Immigration and Naturalisation Service**

Contact: [https://ind.nl/en/contact/?pk\\_campaign=header-en&pk\\_kwd=contac](https://ind.nl/en/contact/?pk_campaign=header-en&pk_kwd=contac)  
Website: <https://ind.nl/en>

### **Ministry of Social Affairs and Employment**

Ministerie van Sociale Zaken en Werkgelegenheid

Postbus 90801

2509 LV Den Haag

Tel.: +31 (0)70 333 4444

<https://www.government.nl/ministries/ministry-of-social-affairs-and-employment>

Address for visitors: Anna van Hannoverstraat 4, The Hague

### **UWV WERKbedrijf**

Tel.: +31 (0)800 8001

<https://www.werk.nl/werkzoekenden/eu/>

### **Social Insurance Bank**

Sociale Verzekeringsbank

Postbus 9104

2300 PC Leiden

Tel.: +31 (0)71 512 9610

<http://svb.nl/int/en/index.jsp>

Address for visitors: Stationsplein 1, Leiden

### **Ministry of Finance**

Ministerie van Financiën

Postbus 20201

2500 EE Den Haag

Tel.: +31 (0)70 342 8000

<https://www.government.nl/ministries/ministry-of-finance>

### **Directie Internationale Fiscale Zaken (IFZ)**

Korte Voorhout 7

2511 CW Den Haag

Tel.: +31 (0)70 342 8366

Email: [secretariat.ifz@minfin.nl](mailto:secretariat.ifz@minfin.nl)

### **Tax and Customs Administration**

Belastingdienst kantoor Den Haag

Team Internationale Fiscale Behandeling (Team IFB)

Postbus 30509

2500 GM Den Haag

Tel.: + 31 (0)88 152 2546

Email: [Haaglanden.CB\\_IFB@belastingdienst.nl](mailto:Haaglanden.CB_IFB@belastingdienst.nl)

Address for visitors: Prinses Beatrixlaan 512, The Hague

### **Tax authorities in Heerlen**

Postbus 2865

6401 DJ Heerlen

Tel.: 0800 0543

Tel.: +31 (0)55 538 5385

Address for visitors: Schakelweg 5, Heerlen

Benefits (*toeslagen*)

Tel.: +31 (0)88 152 3306/2474

### **Road Transport Agency**

RDW Centrum voor Voertuigtechniek en Informatie

Customer Service

Postbus 30 000

9640 RA Veendam  
Tel.: +31 (0)900 0747  
Tel.: +31 (0)598 393 330  
Website: <https://www.rdw.nl/>  
<https://www.rdw.nl/over-rdw/information-in-english>

**Central Office for Motor Vehicle Driving Testing**

Centraal Bureau Rijvaardigheidsbewijzen (CBR)  
Postbus 5301  
2280 HH Rijswijk  
Tel.: +31 (0)88 227 7700  
<https://www.cbr.nl/nl.htm>

**Haaglanden police force**

Politie Haaglanden (call centre)  
Postbus 264  
2501 CG Den Haag  
Tel.: 0900 8844  
**Emergencies:** 112

**City of The Hague**

Municipal Contact Centre  
Tel.: +31 (0)70 353 3000  
<http://www.denhaag.nl/en.htm>

The Hague international centre  
Tel.: +31 (0)70 353 5043  
<https://www.thehagueinternationalcentre.nl/>

Postbus 12 600  
2500 DJ Den Haag  
Address for visitors: City Hall (Atrium), Spui 70, The Hague



## Annexe F - Question form: social security

(see [section 4.5](#), [section 7.1](#) and [section 7.4](#))

### Question form – Good employment: rights and duties

Please provide for a clear description of your concern and make sure all fields are filled in properly.  
The completed form may be send to [socialsecurity@minbuza.nl](mailto:socialsecurity@minbuza.nl).

Should the Ministry, Tax Authority (Belastingdienst), Institute for Employee Benefit Schemes (UWV) or Social Insurance Bank (SVB) have any further questions about your concern, the relevant authority would like to be able to contact the author of the request directly.

**Please provide your contact details hereunder.**

Name of the contact person: \_\_\_\_\_

Phone number: \_\_\_\_\_

Email: \_\_\_\_\_

Name of the diplomatic mission or international organization: \_\_\_\_\_

**Select one of the following options. The question concerns:**

- ☐ Employee benefit schemes
- ☐ National Insurance schemes
- ☐ Other, namely \_\_\_\_\_

*Description of the question:*

*Before filling in this form I tried to find an answer to my question by:*

#### Information box

The Employee benefit schemes includes:

- Sickness Benefits Act
- Disability Benefits Act
- Unemployment Benefits Act
- Disablement Assistance Act for handicapped young persons
- Act on Income According to labour capacity
- Improved Gate Keepers Act

The National Insurance schemes includes:

- General Old Age Pension Act
- General Surviving Relatives Act
- General Child Benefit Act
- Long-term care Act

**Annexe G - Applicable quotas for alcoholic beverages, fuel and tobacco**(see [section 9.4](#))

<b>Applicable yearly quotas for alcoholic beverages, cigarettes and fuel</b>		
<b>Liquids/tobacco</b>	<b>AO staff</b>	<b>BO staff</b>
Alcoholic beverages (22% and over)	90 litres	None
Cigarettes (or equivalent in other tobacco products)	12,000 cigarettes	None
<b>Fuel</b>	<b>AO staff</b>	<b>BO staff</b>
1st exempted car	300 litres per month	200 litres per month
2nd exempted car	200 litres per month	None

## Annexe H - General overview of fiscal privileges for staff of international organisations

(see [section 9.1](#))

<b>EXEMPTION</b>	<b>STATUS</b>	
(and conditions)		
	<b>Head of the organisation and highest ranking staff members (and their families) (AO)</b>	<b>Members of technical, administrative and service staff (if so formalised in the seat agreement) (and their families) (BO resp. EO)</b>
<b>Income tax</b> <i>(inkomstenbelasting)</i>		
□ earnings from official role at the organisation (salary) - applicable to non-residents as well as permanent residents of the Netherlands and Dutch nationals.	Yes	Yes
□ other income (Box 1) - if the source of the income is situated in the Netherlands	No	No

<p>□ income from a substantial interest (Box 2)</p> <p>- with regard to an interest in a company situated in the Netherlands</p>	<p>No</p>	<p>No</p>
<p>□ savings and investments (Box 3)</p> <p>In practice this means that, for Box 3 income, staff of European organisations will only be liable to tax on the items of income mentioned in chapter 7 of the Income Tax Act 2001. Staff members who are Dutch nationals or permanent residents of the Netherlands are not entitled to this exemption.</p>	<p>Partial</p>	<p>Partial</p>

<b>Value added tax</b> <i>(omzetbelasting)</i>		
<ul style="list-style-type: none"> <li>□ movable goods</li> <li>- only durable goods (no VAT exemption for non-durable goods or items, such as food and beverages, tobacco products and alcoholic</li> </ul>	Yes	No

beverages); - for personal use; - in free circulation; - purchased on the regular market; - for invoices exceeding €225 (excl. VAT).	No	No
☐ services (exemption applies only to the organisation)		

<p><b>Excise duties (<i>accijns</i>)</b>  <b>in accordance with the</b>  <b>applicable quota</b></p> <p>☐ alcoholic beverages or tobacco products</p> <ul style="list-style-type: none"> <li>- for personal use;</li> <li>- only from a tax warehouse (<i>accijnsgoederenplaats</i>).</li> </ul>	<p>Yes</p>	<p>No</p>
<p>☐ motor vehicle fuel</p> <ul style="list-style-type: none"> <li>- the exemption applies to VAT and excise duties only for head of mission and staff members with AO status;</li> <li>- purchased on the regular market;</li> <li>- for cars with special registration plates.</li> </ul>	<p>Yes  (excise duties and VAT)</p>	<p>Yes  (excise duties only, during the <b>first 10 years</b> after taking up employment at the international organisation in the Netherlands)</p>

<b>Import duties</b> <i>(invoerrechten)</i> <ul style="list-style-type: none"> <li>- for durable goods only (no exemption for non-durable goods or items, such as food and beverages, tobacco products and alcoholic beverages);</li> <li>- for personal use.</li> </ul>	Yes	Yes  (only during the <b>first 10 years</b> after taking up employment at international organisation in the Netherlands)
--	-----	--

<b>Tax on cars and motorcycles</b> <i>(belasting van personenauto's en motorrijwielen, BPM)</i> <ul style="list-style-type: none"> <li>- for personal use;</li> <li>- for cars and motorcycles with a special registration plate.</li> </ul>	Yes  (2 cars at the same time)	Yes  (1 car during the <b>first 10 years</b> after taking up employment at international organisation in the Netherlands)
--	--------------------------------------	---

<b>Motor vehicle tax</b> <i>(motorrijtuigenbelasting (MRB))</i> <ul style="list-style-type: none"> <li>- for personal use;</li> <li>- for cars and motorcycles provided with a special number plate.</li> </ul>	Yes  (2 cars at the same time)	Yes  (1 car during the <b>first 10 years</b> after taking up employment at international organisation in the Netherlands)
---	--------------------------------------	---

<b>Tax on games of chance</b> <i>(kansspelbelasting)</i> <input type="checkbox"/> domestic games of chance <input type="checkbox"/> foreign games of chance	No           Yes	No           Yes (only during the <b>first 10 years</b> after taking up employment at international organisation in the Netherlands)
--	---	--

<b>Transfer tax</b> <i>(overdrachtsbelasting)</i>	No	No
--	----	----

<b>Energy tax</b> <i>(energiebelasting)</i> (exemption applies only to the organisation)	No	No
--	----	----

<b>Tax on tap water</b> <i>(belasting op leidingwater)</i> (exemption applies only to the organisation)	No	No
---	----	----

#### Disclaimer

- As a rule, staff members of these organisations who are Dutch nationals or permanent residents of the Netherlands are not entitled to these exemptions.
- The fiscal privileges in this overview are granted subject to certain conditions. These conditions are not fully set out in this overview. The actual fiscal regime for these staff members is laid down in the founding document (statute or treaty) of the international organisation, the headquarters (or seat) agreement or other legally binding instruments, such as legislation.
- Finally, this overview describes the fiscal privileges that currently apply. Future policy changes may therefore affect this overview.

## Annexe I - FAQs on Traffic Rules

(see [section 8.3](#))

### General rules

It is an offence for any road user to act in such manner as to cause a hazard (or a potential hazard) on the public highway or to obstruct other road users in any way. (Section 5, Road Traffic Act)

Anyone who is involved in a traffic accident is prohibited from leaving the scene of the accident before their identity and that of their vehicle have been ascertained. It is also an offence to leave a person behind in a helpless state following an accident. (Adapted from section 7, Road Traffic Act)

### What rules apply to the consumption of drugs or alcohol while driving?

It is against the law to operate a vehicle (including a moped or bicycle) under the influence of certain substances. Specifically:

- a substance, such as medication, which you can be expected to know could have a negative effect on your ability to drive;
- over 220 micrograms of alcohol per litre of exhaled air (220µg/l); or
- over 0.5% of alcohol per millilitre of blood (0.5‰).

(Adapted from section 8, Road Traffic Act)

Two alcoholic drinks is often enough to reach this limit. Obviously, it is best to avoid alcohol entirely if you plan on getting behind the wheel. For drivers who have had their licence for less than five years, lower limits apply: 88µg/l or 0.2‰, respectively. It is an offence to drive under the influence of narcotics, if the legal limit of the substance in the blood is exceeded.

The government publishes a list that shows the maximum allowable values for a variety of narcotic substances.

### How do you know who has right-of-way?

Generally speaking, at an intersection, all road users (including cyclists) coming from the right have right-of-way. There are a number of exceptions to this rule, however. The most important of these are as follows:

- when road signs indicate otherwise;
- when pulling out of a driveway, you must give way to all other traffic (including pedestrians);
- drivers on unpaved roads must give way to drivers on paved roads;
- all drivers must give way to trams.

### What is the speed limit in built-up areas?

The speed limit never exceeds what is indicated on conventional road signs or matrix signs (electronic signs that hang over the road). The main rules governing speed limits are as follows:

Vehicle	Motorway ( <i>autosnelweg</i> )	Dual carriageway ( <i>autoweg</i> )	Outside built-up areas	Within a built-up area**
Passenger car or motorcycle	130*	100	80	50
Passenger car + trailer	90	90	80	50
Moped (yellow number plate)	N/A	N/A	(40 <sup>#</sup> ) 45	(30 <sup>#</sup> ) 45
Motor-assisted bicycle (blue number plate)	N/A	N/A	25	25



\* The speed limit on motorways (*autosnelwegen*) is sometimes 100 or 120 km/h; if this is the case, it will be indicated by signs.

\*\* There are also 30 km/h zones in built-up area. These are clearly indicated by road signs. In certain low-traffic roads in residential areas, the speed limit is 15 km/h.

# When on a cycle path.

### **Which rules apply to a vehicle's place on the road / overtaking / roundabouts?**

Generally speaking, you should keep right as much as possible. You overtake on the left, except when the vehicle in front of you is turning left, has its indicator on and is on the left side of the road; in that case you are permitted to overtake on the right.

When approaching or driving on a roundabout, you may also drive on the left and overtake on the right. For almost every roundabout, right-of-way will be indicated by traffic lights or signs. In those rare instances where there are no lights or signs present, the following rules apply:

- vehicles entering the roundabout from the right have right-of-way;
- when exiting a roundabout, you must give way to traffic staying on the roundabout (motor vehicles, bicycles *and* pedestrians).

You must use your indicator when exiting a roundabout. When entering a roundabout, you are not required to use your indicator, but it is advisable as a courtesy to other drivers.

### **Are there special rules for buses and trams?**

Bus and tram stops may be located in the middle of the road. When passing a stopped bus or tram, you must allow passengers to board or exit. Within built-up areas, a bus with its indicator on, pulling away from a stop, has right-of-way.

### **Can I use my mobile phone while driving?**

It is prohibited to hold a mobile electronic device for communication or data processing while driving, e.g. a mobile telephone, tablet or media player. This rule applies to all vehicles (including mopeds and bicycles), but only when moving. It does not apply when you are stationary, for instance at a red light.

**For more information, please go to:**

[https://staticresources.rijkswaterstaat.nl/binaries/Booklet%20Road%20traffic%20signs%20and%20regulations%20in%20the%20Netherlands\\_tcm174-337519\\_tcm21-9389.pdf](https://staticresources.rijkswaterstaat.nl/binaries/Booklet%20Road%20traffic%20signs%20and%20regulations%20in%20the%20Netherlands_tcm174-337519_tcm21-9389.pdf)