

CEG.

CONTRACTORS GUIDE TO WORKING IN THE NETHERLANDS

Practical considerations for foreign
nationals Presented by:

Metro Workforce Compliance Partners



WELCOME TO THE NETHERLANDS

WHO IS THIS GUIDE FOR?

This guide has been put together to help foreign nationals who come to work on our sites understand the key practical steps and personal compliance requirements for living and working here. While these matters sit primarily with you and your employer (and are not the direct responsibility of the client or site operator), we want to make sure everyone has clear awareness of the basics. Getting these things right protects you, supports smooth site access, and helps avoid avoidable fines or disruptions during your stay.

This document is for all international contractors and posted workers joining our projects in the Netherlands, whether you are coming from another EU country or from outside the EU. It applies to two main groups:

SHORT STAY (3-4 MONTHS)

No municipal registration or DigiD is usually needed, but you must have valid work authorisation, posted- worker notification, and health insurance

LONG STAY (4+ MONTHS)

You must register with the municipality for a BSN and arrange Dutch health insurance, and you may need extra steps for tax, banking, and (if relevant) car/licence rules.

WELCOME TO THE NETHERLANDS

SHORT STAY (3-4) MONTHS

SUMMARY

1. No municipal registration required unless stay exceeds 4 months
2. Work authorisation and posted worker notification mandatory
3. Health insurance: EU citizens can use EHIC; non-EU need private coverage
4. No DigiD required for this duration
5. Tax obligations depend on income source and employer structure

CHECKLIST

Before Arrival

- Confirm work permit (TWV) or GVVA if non-EU
- Employer to register assignment in Posted Worker Portal
- Arrange accommodation and emergency contact details
- Ensure valid health insurance in your home country (EHIC or private)

During Stay

- Carry passport/ID and work authorisation at all times
- Keep A1 certificate if covered by home country social security
- No DigiD required for <4 months
- Tax: If salary paid in NL, employer must withhold wage tax
- Keep track of the number of days spent in NL

After Departure

- Employer to maintain posted worker records for 5 years

WELCOME TO THE NETHERLANDS

LONG STAY (4+) MONTHS

SUMMARY

1. Mandatory municipal registration within 5 days = BSN issued
2. DigiD required for government services
3. Dutch health insurance must be arranged within 4 months of registration
4. Local bank account strongly recommended
5. Tax residency likely after 183 days

CHECKLIST

Before Arrival

- Confirm work permit (TWV) or GVVA if non-EU
- Employer to register assignment in Posted WorkerPortal
- Arrange housing and prepare documents for gemeente registration
- Bringing your car with you and intending to live in the Netherlands long-term? Look into RDW and Tax Authority requirements - exemptions can apply

During Stay

- Register at local gemeente = obtain BSN
- Apply Dutch health insurance (Zorgverzekeringswet)
- Open Dutch bank account for salary and tax refunds
- If bringing a car: register with RDW and file for BPM tax
- Check if driving licence exchange is required.

After Departure

- File Dutch income tax if resident or earning Dutch-source income
- Employer must comply with wage tax and social security rules

BRINGING YOUR CAR?

01. Trigger Point

- If you are registered in the BRP or intended to stay 6 months or longer, you are deemed a Dutch resident for vehicle registration purposes
- This applies even if the car is temporarily imported

02. Registration with RDW

- Book an inspection appointment with RDW
- Provide proof of identity, BSN, and Vehicle documents (foreign registration certificate, proof of ownership)
- After approval, you will receive Dutch licence plates

03. BPM Declaration

- BPM is a one-time tax on passenger cars and motorcycles when registering in the Netherlands
- Calculation depends on emissions, age of the car, and depreciation
- File BPM declaration with the Belastingdienst before RDW issues plates

04. Exemptions

- Temporary exemption possible for posted workers if the car remains registered abroad and the stay is demonstrably under 185 days
- To qualify for exemptions, proper steps need to be taken based on your personal circumstance.
- No exemptions granted if the conditions are not met

05. Deadlines

- Complete registration and BPM payment before driving regularly in NL after becoming resident
- Failure to comply can result in fines and Vehicle impoundment

DRIVING WITH A FOREIGN VEHICLE/LICENSE

DO I NEED TO EXCHANGE MY LICENSE?

You can drive on your foreign licence for a limited time, depending on where it was issued:

- **EU/EFTA licence (categories A–B):** valid in NL for up to 15 years.
- **Non-EU/EFTA licence:** valid for 185 days after you move to NL.
- After this period, you must obtain a Dutch driving licence.

ROAD TAX

If you drive a vehicle with foreign number plates, you must ensure it is declared to the **Belastingdienst** for Dutch vehicle taxes.

- BRP residents must declare foreign cars; **BPM/MRB** may apply.
- Short stays: pre-apply for Belastingdienst two-week exemption.
- Posted-worker employer cars need prior exemption and proof.

DO I NEED VEHICLE INSURANCE?

If you drive any car in the Netherlands, you must have at least third-party liability insurance (WA-verzekering) that is valid in the Netherlands

- **Minimum required cover:** WA insurance is legally compulsory for any vehicle used on Dutch roads.
- **Foreign plates:** your foreign policy must explicitly cover driving in NL; if not, you must arrange Dutch WA cover before driving.

HEALTH INSURANCE

1

INSURANCE STANDARD

If you work in the Netherlands under **Dutch social security rules**, you must take out **Dutch basic health insurance (basisverzekering)** with a Dutch insurer

2

ROAD TAX

You have **up to 4 months to arrange it**, but the policy must start from your first day of work / arrival (premiums can be charged back to that date)

3

POSSIBLE EXEMPTIONS

If you are a posted worker and remain insured in your home country (e.g., EU/EEA with a valid A1 certificate, or treaty-country postings). In that case, keep your home-country cover and carry proof

BOUWPAS

NON-DUTCH WORKERS

AI

The application for an AI certificate can be found and filled in on the social security institution's website of the worker's home country. This document serves as proof that a worker remains under their home country's social security system.

WASP

A WASP statement is a short letter from your employer confirming that your salary is being taxed through payroll, and stating which country's tax system applies. It is used to show the authorities that payroll taxes are being correctly paid in the relevant jurisdiction.

WORK PERMIT

A TWA is a work permit required for foreign nationals who intend to work in the Netherlands for a temporary period. This permit ensures that the worker is legally allowed to perform their job duties in the country

FOREIGN I.D. CHECK

This is a requirement for the Bouwpas and ensures that individuals can be properly identified and verified on-site. A copy of the ID must be uploaded onto Bouwpas

BSN CHECK

An appointment can be booked at the local municipality nearest to the site, and a BSN number and letter will be issued immediately after the appointment. A unique identification number, used for accessing healthcare, taxes, and other services

BOUWPAS

For non-Dutch subcontractors, two major submissions are required: proof of tax payment behaviour and a Chamber of Commerce check. These submissions ensure compliance with Dutch regulations and verify the legitimacy of the subcontractor's business.

NON-DUTCH WORKERS

- **CHAMBER OF COMMERCE EXTRACT**

Non-Dutch subcontractors must demonstrate a history of compliant tax payment behaviour. This involves providing evidence of timely and accurate tax filings and payments in their home country. Ensuring compliance with tax obligations helps maintain the integrity of the project and avoids potential legal issues

- **TAX PAYMENT BEHAVIOUR**

Non-Dutch subcontractors are required to provide a valid registration from their home country's Chamber of Commerce. This registration verifies the legitimacy of the subcontractor's business and ensures they are authorized to operate. The registration details must be uploaded onto Bouwpas for verification.

USEFUL LINKS

● BRINGING A VEHICLE

- Look into RDW & Tax Authority requirements: <https://www.rdw.nl/en/import-export-transit/moving-to-the-netherlands-and-taking-your-vehicle-with-you>
- Check if driving licence exchange is required: <https://www.rdw.nl/en/driving-licence/foreign-driving-licence/exchanging-a-foreign-driving-licence>
- Additional information:
<https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/cars/bpm/exemption/exemption#moving-within-EU>

● BOUWPAS

- Bouwpas Support: support@bouwpas.nl
- Bouwpas Workers Resource: <https://www.rdw.nl/en/driving-licence/foreign-driving-licence/exchanging-a-foreign-driving-licence>
- Bouwpas Subcontractors & Self-employed Resource: <https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/cars/bpm/exemption/exemption#moving-within-EU>