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**The Netherlands –
Registration of
Nonresidents Undergoes
Changes**

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On January 6, 2014, the Persons Database Act (*Wet basisregistratie personen*; "BRP Act") will take effect in the Netherlands. The implementation of the BRP Act will see the permanent demise of the social security number and the introduction of the *Registratie Niet Ingezetenen* ("RNI") as a means of registering nonresidents. At the same time, municipalities will be allowed to impose administrative penalties and the departure registration procedures will be changed. These changes may affect the arrival formalities for those temporarily assigned to the Netherlands in case they require a National Identification Number (*burgerservicenummer*; "BSN").

Residents and Nonresidents

Everyone who resides in the Netherlands for four months or longer is registered in the municipal personal records database (*Gemeentelijke Basis Administratie*; "GBA"). They are referred to as "residents." All others are referred to as "nonresidents," i.e., people who do not reside in the Netherlands or who stay in the Netherlands for less than four months. They are not registered in the GBA.

One Centralized Registration: the RNI

Nonresidents may, however, have to deal with Dutch governmental bodies, because, for instance, they work or reside temporarily in the Netherlands, or because they resided in the Netherlands but now reside abroad and receive a pension. At present, each governmental body keeps its own register of nonresidents with whom it deals. The RNI will centralize all the data and verify it in the same way.

RNI Registration

There are a number of ways in which nonresidents can be registered in the RNI:

- They can register, in person, as a nonresident at the RNI Desk. If the person does not meet the criteria for registration as a resident in the GBA, he or she will automatically be included in the RNI.
- A governmental body, such as the Dutch Tax and Customs Administration or the Social Insurance Bank (*Sociale Verzekeringsbank*; "SVB"), can have nonresidents registered in the RNI.
- A GBA registration will be transferred to the RNI upon emigration of a resident.
- At the time of introduction of the RNI, everyone who is registered as a nonresident with the Dutch Tax and Customs Administration, SVB, the Employee Insurance Agency (*Uitvoeringsinstituut Werknemersverzekeringen*; "UWV"), or Healthcare Insurance Board (*College voor Zorgverzekeringen*; "CWZ"), will automatically be registered in the RNI.

RNI Introduction

Eighteen Dutch municipalities will have an RNI Desk:

Alkmaar, Almelo, Amsterdam, Breda, Den Haag, Doetinchem, Eindhoven, Goes, Groningen/Eemshaven, Heerlen, Leeuwarden, Leiden, Nijmegen, Rotterdam, Terneuzen, Utrecht, Venlo, Zwolle.

It is expected that each of these desks will open on the date the BRP Act takes effect – January 6, 2014.

Receiving a National Identification Number (*burgerservicenummer*, “BSN”) by Way of RNI Registration

As of January 6, 2014, the Dutch Tax and Customs Administration will no longer issue social security numbers. Nonresidents that require a BSN can then only obtain this in person at an RNI Desk.

The conditions for RNI registration are that the person must be able to provide proof of his or her identification and have a foreign home address.

At present it is still unclear whether the RNI Desk will also assess whether the person is entitled to work in the Netherlands; in that case nonresidents may be asked to provide evidence of a work permit if they need this to work in the Netherlands.

It is expected that the new procedure and how the RNI Desk will operate in practice will be explained in more detail in the near future.

KPMG Meijburg & Co. Note

Those persons concerned by this development should speak with their qualified global mobility adviser or legal immigration counsel who can assist with the RNI registration – for example, by arranging a meeting, providing information on the necessary documentation and also, if so desired, accompanying the person to the RNI Desk.

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The information contained in this newsletter was submitted by KPMG Meijburg & Co in the Netherlands, a KPMG International member firm. The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

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