

KPMG

GMS Flash Alert

Immigration

2026-291 | 11 November 2026

Netherlands – IND Adopts More Proportionate Approach to Minor Recognized Sponsor Compliance Breaches

Effective 1 November 2026, the Dutch Immigration and Naturalisation Service, or IND, introduced a broader range of enforcement interventions for certain breaches by recognized sponsors. Although the applicable reporting deadlines and sponsor obligations remain unchanged, the IND may respond more proportionately to some minor or first-time breaches before using formal enforcement measures.[1]

WHY THIS MATTERS

For many employers, recognized sponsor status is an important pillar of their Dutch immigration program. It enables employers to welcome highly skilled migrants to the Netherlands through a faster and simplified immigration process. As a condition of this status, recognized sponsors are expected to comply with various obligations toward the IND. Compliance with these obligations is important. Noncompliance might lead to enforcement measures and, in cases involving more significant noncompliance, may result in the suspension or withdrawal of an employer's recognized sponsor status.

Background

In practice, the IND has applied these obligations strictly. Certain changes, for example, are required to be reported within a prescribed timeframe. A notification submitted only a few days late can already constitute a breach of the notification requirements. Until now, there has been limited scope to distinguish between a relatively minor administrative error and more significant or repeated noncompliance. This now appears to be changing.

More Room for a Proportionate Response

A Lighter Initial Response

As of 1 November 2026, the IND is adopting a more proportionate approach to certain compliance breaches. The underlying obligations and notification deadlines remain unchanged. However, for certain minor or first-time breaches, the IND may take a lighter approach, for example by first contacting the employer or arranging a compliance meeting, rather than immediately issuing a formal warning or imposing an administrative fine.

© 2026 Meijburg & Co is een Nederlandse maatschap van besloten vennootschappen, staat ingeschreven in het Handelsregister onder nummer 53753348. en is aangesloten bij de wereldwijde KPMG organisatie van onafhankelijke entiteiten verbonden aan KPMG International Limited, een Engelse private company limited by guarantee. Alle rechten voorbehouden.

Factors the IND May Consider

The IND may consider the nature of the breach, the circumstances, and how the employer responds and remedies any errors. The approach is therefore more focused on whether the response is appropriate to the breach, rather than immediately resorting to formal enforcement where this is not considered necessary.

Limits on the Lighter Approach

This lighter approach does not, however, amount to an unlimited grace period. Written or verbal communication can be used as an intervention no more than twice within a one-year period. In the event of further noncompliance, the IND may, for example, proceed to a formal, in-person compliance meeting with a representative of the recognized sponsor.

KPMG INSIGHTS

For recognized sponsors, this is a positive development. Importantly, it does not mean that notification deadlines are less important or that employers can simply report changes a few days late. A late notification remains a breach of the notification requirements. However, the IND may take the nature, extent, and circumstances of the breach into account when determining its response.

For HR and Global Mobility teams, therefore, little changes in their day-to-day practice. Processes could remain designed to support the accurate and timely reporting of changes to the IND and compliance with the other obligations applicable to recognized sponsors.

The difference will primarily be felt when something inadvertently goes wrong. A minor or one-off compliance error may not necessarily trigger the same response as more serious or repeated noncompliance.

The IND is applying the new approach in practice for a period of one year, after which it will be evaluated.

If assignees and/or their program managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified professional or a member of the GMS team with Meijburg & Co in the Netherlands (see the Contacts section).

ENDNOTE:

1 Immigratie-en Naturalisatiedienst, “IB 2026/39 uitbreiden handhavingsinterventies,” published on 6 October 2026.

* * * *

© 2026 Meijburg & Co is een Nederlandse maatschap van besloten vennootschappen, staat ingeschreven in het Handelsregister onder nummer 53753348. en is aangesloten bij de wereldwijde KPMG organisatie van onafhankelijke entiteiten verbonden aan KPMG International Limited, een Engelse private company limited by guarantee. Alle rechten voorbehouden.

Contacts

For additional information or assistance, please contact your local GMS or People Services professional* or the following professional with the KPMG International member firm in the Netherlands:



Heleen Snieders
Partner
Tel. +31 8890 93420
Snieders.Heleen@kpmg.com

** Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

The information contained in this newsletter was submitted by the KPMG International member firm in the Netherlands.

© 2026 Meijburg & Co is een Nederlandse maatschap van besloten vennootschappen, staat ingeschreven in het Handelsregister onder nummer 53753348. en is aangesloten bij de wereldwijde KPMG organisatie van onafhankelijke entiteiten verbonden aan KPMG International Limited, een Engelse private company limited by guarantee. Alle rechten voorbehouden.

www.kpmg.com

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Learn about us: **kpmg.com**

© 2026 KPMG LLP, a Delaware limited liability partnership, and its subsidiaries are part of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG LLP is the U.S. firm of the KPMG global organization of independent professional services firms providing Audit, Tax and Advisory services. The KPMG global organization operates in 147 countries and territories and has more than 219,000 people working in member firms around the world.

Each KPMG firm is a legally distinct and separate entity and describes itself as such. KPMG International Limited is a private English company limited by guarantee. KPMG International Limited and its related entities do not provide services to clients.

GMS Flash Alert is a publication of the KPMG LLP Washington National Tax practice.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.