



DEPARTMENT OF THE ARMY
21ST THEATER SUSTAINMENT COMMAND
OFFICE OF THE STAFF JUDGE ADVOCATE
NETHERLANDS LAW CENTER
6443 VA BRUNSSUM

REGISTRATION FOR THE BORDER CROSSER PROGRAM

If you are stationed outside the Netherlands but reside in the Netherlands, then you must register with our office as a border crosser. To do so please use the QR code below.

Border Crosser Application QR:



Once you have a leased signed by both parties, please send an email to usarmy.benelux-brunssum.id-europe.mbx.netherlands-law-center@army.mil with the information above and lease attached.

If you have additional questions or concerns, you can contact us at

DSN: 314-597-4182,

Commercial +31 (0) 45 534 0182

Email: usarmy.benelux-brunssum.id-europe.mbx.netherlands-law-center@army.mil

INFORMATION SHEET

SUBJECT: THE BORDER CROSSERS PROGRAM

PURPOSE: To advise persons stationed in Germany or Belgium, but who desire to live in The Netherlands about the Border Crossers Program (see USAG Benelux Memo 600- 3). Membership in the program entitles individuals to almost the same U.S. logistic support privileges in The Netherlands as that enjoyed by persons stationed in The Netherlands. Participation in the program depends, however, on proper registration and compliance with the information provided in this Information Sheet.

1. **REGISTRATION:**

- a. U.S. service members and U.S. civilian employees stationed in Germany or Belgium who reside in The Netherlands are entitled to NATO Status of Forces privileges in Germany or Belgium only. Registration with Dutch authorities is required if you are a U.S. service member, a U.S. civilian employee or a dependent, and usually takes place through the Foreign National Registration office (FNRO) at HQ JFC Brunssum.
- b. You must notify the FNRO of your presence in the Netherlands within 8 days after arrival/taking up residence in the Netherlands.
- c. Part of the registration for civilians and dependents is to apply for their Residence Permit/Alien Registration. This permit is processed through the FNRO at HQ JFC Brunssum, located in building H100, telephone 0031 (0)45 526 3191.
- d. Military members who are border crossers are also required to have a residence permit. They are only exempt from this in the country in which they are stationed. This permit is to be obtained through the FNRO.
- e. Documents needed for Registration: Generally speaking, the following paperwork is required for registration, although some towns may require additional documentation.
 - a copy of your lease in The Netherlands
 - your military Identification Card
 - passport (civilians only)
 - Orders
 - NATO ID

You can contact the FNRO at +310455263191 or kmar.rmr@mindef.nl

2. **NETHERLANDS TAX PRIVILEGES:** The following tax privileges are granted by The Netherlands Ministry of Finance to properly registered “Border Crossers.”
- Exemption from Netherlands Income Tax (*Inkomstenbelasting*): Only your salary and allowances as military serviceman or member of the civilian component are exempt. All other earnings in The Netherlands are subject to income tax as well as social security premiums.
 - Exemption from import duties (*Invoerrechten*) on initial shipment of household goods that were in possession of the individual before he/she took up residency in The Netherlands, provided these goods are removed from The Netherlands when he/she leaves the country or is discharged from the service.
 - Exemption from tax and duties on purchases at USAG Benelux-Brunssum PX and Commissary (resale is prohibited).
 - Exemption from road tax on a maximum of two motor vehicles. USAREUR or SHAPE license plates and driver’s licenses are accepted. The tax authorities **must** be informed of the presence of these vehicles in The Netherlands.
 - Dog Tax (*Hondenbelasting*): You are exempt from this municipal tax.

3. **TAXES YOU MUST PAY:**

- A. Once every year, BsGW (Partnership organization of several municipalities in Limburg; <https://bsgw.nl/en/>) sends each household in Limburg a bill for municipal and water board taxes.
- Municipal taxes (*Gemeentelijke Belastingen*): In general, these are charges for services provided by the municipalities, such as garbage collection, sewer connection and cleaning fees.
 - Water board taxes (*Waterschapsheffingen*) cover three different services:
 - a. Management and canalization of the flow of natural water; the amount depends on the number of members of the household.
 - b. Waterpollution levy (*Verontreinigingsheffing oppervlaktewateren*). Everyone must pay this part of the bill.
 - c. Ownership of premises (*Omslagheffing Categorie Gebouwd*); only payable if you are the owner of the property in question.
- B. Sales or Purchase Tax (*BTW/Omzetbelasting*): Some local merchants have a license to sell goods tax free to US Forces personnel who are authorized this support in The Netherlands (see 2d, above). Most shops, however, are not licensed and you must pay the full price on the sales tag.

4. **TAX AND CUSTOMS WHEN CROSSING THE BORDER INTO THE NETHERLANDS:**

- A. Items purchased in a European Union country If you bought an item on the economy in another European Union country, you paid the local purchase tax and can bring the item into The Netherlands without any additional tax requirements. Officially, there are no other limitations, except on some types of goods such as cigarettes, tobacco products, alcohol, plants, meat, and animals (see our information sheet on Netherlands Customs). You may also be requested to provide proof that the items are for personal use and not for business purposes. The Canary Islands and the Channel Islands have a separate tax status and the limit on items purchased there are the same as for those purchased outside the European Union.
- B. Items purchased outside the European Union: There is a tax-free limit of € 430 for every person entering the European Union. It makes no difference whether the items were purchased tax-free or not. If the value of the items you bring into The Netherlands exceeds this amount, you are officially required to report them to customs officials and pay the import taxes (*invoerrecht*) on the spot. Be aware that if the value of an item is over the limit, you can be taxed on the full amount of the item, for example if you buy a tax-free camera valued at € 500, you will be taxed on the full amount, not just the part that is over the € 430 limit. Also, a couple traveling together cannot split the exemption for the camera between them, they will still have to pay the full taxes over the € 500. However, let's assume you have arrived from the United States bringing with you a watch valued at € 350 and a pen for € 100, then you only must pay the tax on the pen, the cheapest item. There are also limitations for certain goods such as cigarettes, tobacco products, alcohol, plants, meat, and animals. Persons under the age of 17 do not have a tobacco and alcohol exemption.

For more information, contact or visit us at:

**Netherlands Law Center
Kranenpool 3, Bldg. 8 Room N202
Brunssum, NL 6443 VA**

Phone: +31 (0)45-534-0182

DSN: 314-534-0182

Email: usarmy.benelux-brunssum.id-europe.mbx.netherlands-law-center@army.mil

Request an appointment at the below QR:



Request a Will at the below QR:

