EXIT GLOBAL · FREE DEPARTURE CHECKLIST · NETHERLANDS

Leaving Netherlands: the departure checklist

What to gather, what to cancel, and how to notify the Belastingdienst (Dutch Tax Administration). Official sources checked 8 September 2026.

The rules in one page

Where you live is judged 'naar de omstandigheden' — by the facts.
Dutch law has no day count. Article 4 of the Algemene wet inzake rijksbelastingen says where someone lives is assessed according to the circumstances. The Belastingdienst's own emigration page lists the questions it asks: at which address do you spend most of your time, where do your partner and family live, where do you work, where are you insured for medical costs, where is your GP, where are you a member of associ…
Belastingdienst: do I emigrate if I move abroad? — https://www.belastingdienst.nl/wps/wcm/connect/nl/buitenland/content/emigreren-verhuizen-naar-buitenland

Leave and come back within a year, and you never left.
Article 2.2 of the Wet inkomstenbelasting 2001 deems a person who stops living in the Netherlands and returns within one year — without having lived in another state in between — to have remained a Dutch resident for the whole absence. A trial year abroad that ends early can be taxed as if it never happened, so the move needs to be real and evidenced from day one.…
Wet IB 2001, art. 2.2 (wetten.overheid.nl) — https://wetten.overheid.nl/BWBR0011353/2026-01-01

No certificate on the way out — but vooroverleg exists.
There is no residency ruling request and no exit certificate. What exists is vooroverleg: a written request to the inspector setting out the facts, the question and your own position, in return for a standpunt on your specific situation. It is only as good as the facts you supply — which is why the file comes first. In practice most leavers simply file the M-form with a departure date and carry the evidence.…
Belastingdienst: vooroverleg — https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/standaard_functies/prive/contact/rechten_en_plichten_bij_de_belastingdienst/vooroverleg/vooroverleg

The M-form: one return, two periods.
For the year you leave you file the M-aangifte (migration return) — online in Mijn Belastingdienst under 'aangifte inkomstenbelasting voor belastingplichtigen die een deel van het jaar buiten Nederland wonen', or on the paper M-formulier. It covers the resident months on worldwide income and the non-resident months on Dutch income only. The deadline is the date in your aangiftebrief, often 1 May; the Belastingdienst …
Belastingdienst: filing for the year of emigration — https://www.belastingdienst.nl/wps/wcm/connect/nl/buitenland/content/deels-niet-in-nederland-wonen-m-aangifte-doen

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

NETHERLANDS

- ☐ **BRP deregistration at your gemeente**
  Mandatory if you will be abroad more than 8 months in a year. Do it from 5 days before departure up to the day you leave, and ask for an international bewijs van uitschrijving.
- ☐ **Sale, lease or letting of your Dutch home**
  Explain what happened to it and whether it remains available to you; a retained property stays taxable in the Netherlands.
- ☐ **Zorgverzekering and toeslagen**
  Your Dutch health insurance ends on the moving date — report the move to your insurer and stop zorgtoeslag, huurtoeslag or kinderopvangtoeslag you are no longer entitled to.

- ☐ **DigiD, pension fund and SVB**
  Activate the DigiD app with ID-check and SMS before you go. Tell your pension fund and the SVB; AOW accrual (2% per insured year) stops while you live abroad unless you take out voluntary insurance.
- ☐ **Car, bank and voorlopige aanslag**
  Report vehicle export to the RDW, move bank accounts to a non-resident address, and adjust any monthly voorlopige aanslag.

Notifying the Belastingdienst

01 Deregister and pass on your foreign address
Deregister from the BRP at your gemeente in the 5 days before you leave. The Belastingdienst takes the emigration date from that. Later address changes abroad go via the online form (about 5 days) or by post to Belastingdienst/Kennis- en Expertisecentrum Buitenland, Postbus 2891, 6401 DJ Heerlen (about 10 working days).

02 File the M-form for the year you leave
Online in Mijn Belastingdienst or on the paper M-formulier, by the date in your aangiftebrief (often 1 May). Report the emigration date, the resident and non-resident periods, and the te conserveren inkomen for any substantial interest, pension, lijfrente or KEW.

03 Deal with the conserverende aanslag
Deferral is automatic if you move to an EU or EEA country. Anywhere else you must request it in writing, and the Belastingdienst may ask for security such as a bank guarantee, mortgage or pledge.

04 Keep filing as a non-resident, and keep the file
If you keep Dutch property, a Dutch pension or a substantial interest you file the non-resident C-form each year. The Belastingdienst can revisit residency years later. Keep the evidence, your bewijs van uitschrijving and every notification you sent.