

Export outside the EU: BPM and VAT

BPM

For used vehicles, BPM may be refunded subject to conditions following permanent registration in another EU member state, Norway, Iceland or Liechtenstein. For other destinations, such as Algeria, Serbia or Morocco, the remaining BPM stays in the sale price. Destination and registration matter, not the eurozone or place of residence.

BPM is a Dutch vehicle tax, separate from VAT. Damaged vehicles do not automatically qualify for a refund. We check the vehicle status and all other conditions before purchase.

Norway, Iceland and Liechtenstein are outside the EU but are eligible destinations for BPM purposes. All refund conditions still apply. Switzerland is not included.

VAT

A VAT vehicle may qualify for 0% Dutch VAT on proven export outside the EU, subject to conditions. Previously paid VAT or a VAT deposit is settled or refunded after checking export evidence and processing the invoice correctly. If the price already excludes VAT, there is no additional refund. A margin-scheme vehicle has no separate VAT amount on the full sale price to reclaim. Export of margin stock may also qualify for 0% VAT, but this gives no additional VAT discount. The agreed export price and invoice apply.

Documents and procedure

Send the EX-A/MRN with customs confirmation of exit immediately to michel@richel.nl. An export declaration alone is insufficient. We also retain the RDW export certificate and sales, payment and transport documents. Local import taxes are separate.

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