

# ACCESS

# Guide

## What to do when leaving the Netherlands

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# What to do when leaving the Netherlands

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## Contents

- Introduction** ..... 4
- Deregistration**..... 4
  - For eu/eea or switzerland and non-eu citizens** .....4
  - Diplomats, consular officials and employees of an international organisation** ..5
  - Taxation** .....5
  - Social security** .....6
  - Health insurance** .....6
- Housing** ..... 8
  - Rental property** ..... 9
  - Your own property** ..... 9
- Utilities and telecommunications**..... 10
  - Electricity, gas and water** ..... 10
  - Telephone connection**..... 10
  - Mobile telephone**..... 10
  - (cable) tv and internet** ..... 10
- Banking and insurances** ..... 11
- Cars**..... 11
- What to do with things you could not sell** ..... 12
- Relocation services** ..... 12
- Removal companies** ..... 13
- Useful websites** ..... 13
- Checklist when departing** ..... 14
  - Job, study, business**..... 14
  - Home**..... 15
  - Car** ..... 18
  - Children**..... 19

# What to do when leaving the Netherlands

---

- Pets** ..... 19
- Public services** ..... 20
- Telecommunications** ..... 21
- Utilities** ..... 23
- Finance** ..... 24
- Health** ..... 26
- Miscellaneous** ..... 27

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# What to do when leaving the Netherlands

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## Introduction

This document is designed to provide foreign residents who are about to leave the Netherlands with the general information they will need to help them to do this effectively. There are a lot of different aspects to consider and procedures to follow. It is strongly recommended that you begin the relocation process well in advance of your planned departure date.

In this information booklet, we give an overview of things that will need to be arranged. At the end, we provide a checklist for further help.

Following the official termination of your legal residence in the Netherlands, you will have 28 days (4 weeks) in which to actually leave the country. You will need a valid passport or other border-crossing travel document in order to travel to another country.

## Deregistration

### For EU/EEA or Switzerland and non-EU citizens

When you first arrived in the Netherlands, you were obliged to register with the GBA (Gemeentelijke Basisadministratie Persoonsgegevens), i.e. with the Municipality's Personal Records Database of your city or town of residence. Similarly, when you move out, you must deregister.

The first step is to report your intended departure to the town hall (gemeentehuis). Officially, you must deregister at least five days prior to departure but, as you will probably have many other things to arrange, it is advisable to start this procedure well in advance. One adult member can deregister the whole family. This can be done in person or in writing.

In person: you can visit your local town hall (gemeentehuis). Be sure to bring your passport or other valid proof of identity. You will be asked to give your current address as well as your future forwarding address. You need to ask for Extract 60 (Uittreksel 60), which you may need during the process of cancelling agreements with utilities and other services. If you do not ask for it, you will not receive any written proof of deregistration.

In writing: a letter must be submitted to the town hall (gemeentehuis), stating your

## What to do when leaving the Netherlands

---

current address, future address, personal details for yourself and your family members and planned date of departure, together with a copy of a valid proof of identity in respect of the applicant. You need to ask for Extract 60 (Uittreksel 60), which you may need during the process of cancelling agreements with utilities and other services. If you do not ask for it, you will not receive any written proof of deregistration.

### Diplomats, consular officials and employees of an international organisation

At the start of your assignment you will have been registered with the Ministry of Foreign Affairs (MFA). Similarly, on departure you must deregister with the Protocol Department. When the posting of a privileged person comes to an end, the employer (embassy or international organisation) should send a 'note verbale' to the MFA, informing them that the posting of the person and/or of members of his family has come to an end. The 'note verbale' also informs the MFA whether or not the person(s) is (are) departing from the Netherlands. The MFA ID card(s) should also be returned with the 'note verbale'.

You can find the Protocol Guides for embassies/consulates and or international organisations on the MFA's website .The MFA's policy is explained in these guides.

For international organisations:

[www.minbuza.nl/dsresource?objectid=buzabeheer:32209&type=pdf](http://www.minbuza.nl/dsresource?objectid=buzabeheer:32209&type=pdf)

For embassy and consular staff:

[www.minbuza.nl/dsresource?objectid=buzabeheer:32221&type=pdf](http://www.minbuza.nl/dsresource?objectid=buzabeheer:32221&type=pdf)

### Taxation

If you decide to move to another country or repatriate this is usually regarded by the Dutch authorities as emigration. However, there are situations in which you would not be deemed to have emigrated, at least not for tax purposes. In such situations the Tax and Customs Administration continues to regard you as a resident of the Netherlands.

In order to determine whether your move abroad qualifies as emigration, it is

## What to do when leaving the Netherlands

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important to establish your permanent country of residence. The regulations governing 'domicile' or 'living abroad on a temporary basis' will help you determine whether your situation constitutes emigration. More information about the regulations is available on the website of the Netherlands Tax and Customs Administration [www.belastingdienst.nl](http://www.belastingdienst.nl) (information in Dutch and English).

### Social Security

For many social benefits you need to be living in the Netherlands to be able to receive them. If you have been receiving benefits and leave the Netherlands to live abroad you will lose the right to such benefits after three months.

This rule applies to the following benefits:

General Old Age Pensions Act (AOW)

General Survivors Act (ANW)

Child Benefit Act (AKW)

Sickness Benefit Act (ZW)

Work and Income according to Labour Capacity Act (WIA)

Disability Insurance Act (WAO)

Self-employed Persons Disablement Benefits Act (WAZ)

If you receive any other social benefit, you need to contact the organisation that pays the benefit to find out whether it can be continued after you have left the Netherlands.

In all cases you are legally obliged to inform the organisation that pays your benefit about your plan to leave the Netherlands.

### Health insurance

When you live in the Netherlands, you are in most cases compulsorily insured for a basic package that covers essential healthcare. If you leave the Netherlands, this insurance will end, unless the country where you are going to has a treaty with the Netherlands. The Netherlands has a treaty with the following countries:

## What to do when leaving the Netherlands

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Australia

Austria

Belgium

Bosnia-Herzegovina

Bulgaria

Cape Verde

Croatia

Cyprus (Greek part)

Czech Republic

Denmark

Estonia

Finland

Germany

France (including Guadeloupe, French Guyana, Martinique, Reunion, St. Pierre and Miquelon)

Greece

Hungary

Ireland

Italy

Latvia

Lithuania

Liechtenstein

Luxembourg

Malta

Macedonia

## What to do when leaving the Netherlands

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Morocco

Norway

Poland

Portugal

Romania

Serbia Montenegro

Slovenia

Slovakia

Spain (including Ceuta and Melilla)

Sweden

Switzerland

Tunisia

Turkey

United Kingdom (including Gibraltar)

If you are moving to one of these countries, you may be insured for medical costs (after following an administrative procedure) at the expense of the insurance company in Netherlands. In this case, you need to inform your health insurance company when you are going to leave the Netherlands and what your new country of residence will be. They will inform the “College voor Zorgverzekeringen” (CVZ). When the CVZ has received this information they will send you a form “121” declaring that you are entitled to medical care in your new country.

If you are moving to a country that has no treaty with the Netherlands you will need to find new health insurance in your new country of residence. Your payments to the insurance company in the Netherlands will stop on the day you leave the Netherlands, provided you have notified the insurance company in time.

## Housing

## What to do when leaving the Netherlands

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### Rental property

Normally the specific legal aspects to consider when terminating a rental contract are written into the contract. If you are the tenant, read it carefully to be sure you are not overlooking anything. The first aspect to consider is the required period of notification of termination to the owner. You should do this exactly as the relevant contract clause indicates. If you are thinking of terminating the contract before the agreed rental period is completed there is usually a clause in every written contract regarding termination by the tenant before the anticipated date. This clause is known as the “diplomatic clause” and comes into operation when an employer transfers the tenant to a location 75 km or more from the rental property. It is advisable to ensure this clause is included in the contract.

Another important aspect is the refund of the deposit. Theoretically, the owner should refund this amount in full, but it is not uncommon for the owner to make deductions for damage to the property or to cover any rental arrears or any services or utilities provided by and paid for by the landlord and not included in the rental fee.

Sometimes the rental contract requires you to clean the carpets, windows, curtains etc. before leaving the house. A cleaning company can help you with this. To find a cleaning company in your area, have a look in the yellow pages (gouden gids) under “schoonmaakbedrijven”. Ask if they also carry out work for individuals (particulieren).

### Your own property

If you own property in the Netherlands, you have two possibilities: either sell it or rent it out. Each of these is a hard decision to make! Whatever you decide, it is advisable to make use of a real estate agency (makelaar), because there will be a lot of paperwork involved and the regulations which apply are very strict. You will normally also need to engage a solicitor (notaris) to legalise any agreement.

If you have a mortgage with a financial institution, you should check the contract for the terms and conditions, to see whether or not it is advisable to pay off the balance early, or if there are any penalties and restrictions, especially for the option of renting out the property. The finance department of your bank or financial institution will be able to advise you on this matter. Make an appointment with them to discuss what the most convenient and sensible course of action will be for you.

# What to do when leaving the Netherlands

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## Utilities and telecommunications

### Electricity, gas and water

As soon as you know that you are leaving the country, but at least two weeks in advance, notify (by letter or telephone) the company providing the service, telling them that you wish to cancel it from a specific date. They will send you a form to fill in (you might be able to do this online). Afterwards they will send you an account statement detailing the total amount payable or indicating the amount that will be reimbursed to your bank account.

**Telephone connection:** Call the company providing the service, to inform them when you wish the service to be suspended. Let them know, at the latest, one month in advance.

**Mobile telephone:** If you have signed a one or two year contract, check the terms for ending it. Normally, you should send a letter three months in advance, with a photocopy of your ID, telling the company the reasons for wishing to end the contract. However, you may find yourself in one of two different situations:

You wish to cancel the contract at the end of the contract period. In this case you must still give three months notice before the contract is due to end. For example: you have a contract from 1 January 2009 until 31 December 2009, so you must send the letter to arrive by 1 October, 2009.

You wish to cancel before the end of the contract. In this case, you must send the letter three months in advance of the date when you want the contract to end. However, you will probably still be asked to pay the charges for the remaining months until the end of the contract. For example: you have a contract from 1 January 2009 until 31 December, 2009, but wish to end the contract on 1st August. In this case, you should send the letter to arrive by 1st May, informing them of the date you want the contract to end. You will then receive a letter from the company with instructions to pay charges for August to December 2009.

**(Cable) TV and internet:** Normally you should send a letter notifying the provider of the date from which you wish the service to be cancelled. Depending on the type of contract you have with the provider, they will then write to you confirming the date the service will be disconnected.

Before cancelling your internet connection, it might be a good idea to open a free email address that can be used worldwide, such as Gmail or Yahoo, so you will always be able

## What to do when leaving the Netherlands

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to send and receive emails, until you have arranged a new permanent internet connection.

### Banking and insurances

Some Dutch banks have offices in many countries, while others focus their business only on the Netherlands. Ask your bank if there are possibilities to continue operating your account in your new country and what services will be available in the new country.

If you arrange to transfer an account, make sure that you will be able to withdraw cash and make any payments on time in the new country.

If you are planning to transfer large amounts of money abroad, such as following the sale of your house, make sure you choose the cheapest option available to you as the differences in commission and exchange rates can make a large impact on the transaction. If you sell your house, the Dutch solicitor will typically need to transfer the money to another solicitor (perhaps to buy another property in your new country) to avoid suspicion of money laundering. Your bank should be able to provide advice.

Sometimes, insurance companies offer special deals for expats. In this case, you might be able to continue your current insurance policies abroad. Check what possibilities are available with your insurance company. Some insurance premiums (especially for cars) are cheaper in other countries, so check first before continuing with a Dutch policy.

### Cars

If you want to take your car with you, you must cancel your Dutch vehicle registration at one of the regional offices of the Dutch Road Transport Directorate (RDW) before leaving the Netherlands. To find the RDW office nearest to you, please check [www.rdw.nl/nl/overrdw/contact/locaties/](http://www.rdw.nl/nl/overrdw/contact/locaties/)

(Dutch only).

#### **You will need to present three documents:**

1. A valid form of identification
2. Vehicle registration certificate part 1B
3. The transfer certificate (a copy of part II) of the vehicle registration certificate  
.You also need to bring the vehicle registration plates (*kentekenplaten*) of the car you want to export.

## What to do when leaving the Netherlands

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After you have filled in an export declaration, you will receive from the RDW:

Proof that the vehicle registration certificate part 1B has been cancelled

The completed export declaration.

If you are moving to a non-EU country, you may be able to take advantage of the so-called “removal goods facility”. In that case, you do not have to pay import duties in your new country. Whether you will be charged import duties or not, depends on the regulations of the country you are moving to. Contact the embassy or consulate of this country for more information.

### What to do with things you could not sell

When you have decided which clothes, furniture and other belongings you want to take with you, you need to consider what to do with the rest. Some items can be sold to friends, colleagues, via the internet or to second-hand stores. Of course, even then, there are often some belongings left. If they are good quality, you can bring old clothes to the Salvation Army (Leger des Heils) and any other household items to a Kringloopwinkel. Check the telephone book to find a Kringloopwinkel in your area.

They may agree to collect large heavy items at a pre-specified time.

If an item is worn out, it is probably best to just throw it away. Small things like clothes, pots and pans can be put in the normal refuse sacks. If you have larger things to get rid of, you will need to call the municipality to make an appointment for the collection of large waste items (grof vuil). They will tell you when it will be collected.

### Relocation services

If you feel overwhelmed by all the things that need to be arranged a relocation company can assist you in this process and also in such things as contacting an international mover and offering advice and help with getting settled in your new country.

Most relocation companies offer departure services, moving services and settle-in services. They can also advise whether your belongings should be transported to your new country by air, boat, rail or road.

The websites of some relocation companies are given in chapter 10.

# What to do when leaving the Netherlands

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## Removal companies

If you want to use a removal company, you need to bear in mind that prices and services vary from one company to another. It is therefore important to know what you need and ask for written offers from at least three different companies. Some companies are more experienced than others at moving household items to another country. Long-distant shipments are sometimes expressed in terms of standard international container sizes, whereas more local moves will normally use one or more trucks.

In general, the price depends on:

The load , volume and approximate weight

The distance to be travelled

The type of furniture and number of heavy or fragile items.

The number of people required

The floor on which you live or are you going to live; presence or absence of an elevator and general ease of accessing the premises.

The extra services that are offered (e.g. pack, unpack, providing you with boxes and containers -most companies provide these to your home in advance).

It is essential to make an inventory of what needs to be moved:

Make a list of everything you want to move

Make a list of valuable items and their worth for the removal company's (and your own) insurance, with photographs.

The removal company will normally come to your house to estimate the volume and weight of your possessions as well as the number of boxes needed, before giving an offer.

It is advisable to insure your inventory for the move. Removal companies often offer this insurance, but the disadvantage can be that they might question every claim you make. Make photos of your belongings before packing, because they can be used as proof in case of damage.

## Useful websites

## What to do when leaving the Netherlands

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College voor Zorgverzekeringen

[www.cvz.nl/verzekeringen/buitenland/buitenland.html](http://www.cvz.nl/verzekeringen/buitenland/buitenland.html) (Dutch only) .

Protocol Guides for Embassies/Consulates and for International Organisations

[www.minbuza.nl/en/You and the Netherlands/Staff of Foreign Missions and International Organisations](http://www.minbuza.nl/en/You_and_the_Netherlands/Staff_of_Foreign_Missions_and_International_Organisations)

Rijksdienst voor het Wegverkeer [www.rdw.nl/nl/overrdw/contact/locaties/](http://www.rdw.nl/nl/overrdw/contact/locaties/)

Tax Service [www.belastingdienst.nl/english](http://www.belastingdienst.nl/english)

Relocation companies:

Corstjens [www.corstjens.com](http://www.corstjens.com)

Crown [www.crownrelo.com](http://www.crownrelo.com)

Easy relocation [www.easyrelocations.nl](http://www.easyrelocations.nl)

Eurohome [www.eurohome.nl](http://www.eurohome.nl)

GRS Global Relocation Services [www.grs-relocation.com](http://www.grs-relocation.com)

Primacy [www.primacy.com](http://www.primacy.com)

## Checklist when departing

### Job, Study, Business

#### Employment

- Give notice to employer
- Holiday balance
- Return home-use equipment
- Personal items from office
- Request reference

#### Education, courses

- Notify change/deregister

## What to do when leaving the Netherlands

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- Refund/additional payment
- Stop payments
- Deposit refund
- Get certificate
- Unemployment insurance:**
  - Notify change
  - Refund/additional payment
  - Stop payments
- Unions, professional organisations:**
  - Notify change
  - Refund/additional payment
  - Stop payments
  - Recruitment agencies and CV distribution services:
    - Notify change/deregister

### Home

- Property, rented or owned:**
  - Arrange takeover: keys, meter readings, manuals
  - Cleaning
  - Stop payments
  - Repair damages
  - Refund/additional payment

#### **Property, rented:**

- Give notice
- Deposit refund

## What to do when leaving the Netherlands

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- Request reference
- Arrange inspection
- Property, owned:**
  - Sell
  - Estate agent (*Makelaar*)
  - Make letting arrangements
- Mortgage:**
  - Cancel contract/notify change
  - Stop payment
  - Refund/additional payment
- Building insurance:**
  - Cancel contract/notify change
  - Refund/additional payment
  - Stop payments
  - Request no-claim certificate
- Tenancy liability insurance:**
  - Cancel contract/notify change
  - Refund/additional payment
  - Stop payments
  - Request no-claim certificate
- Home Contents Insurance:**
  - Cancel contract/notify change
  - Refund/additional payment
  - Give notice

## What to do when leaving the Netherlands

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- Stop payments
- Request no-claim certificate
- Removals:**
  - General planning
  - Logistics planning
  - Financial planning
  - Time planning
  - Boxes & packing materials
  - Van hire
  - Removal insurance
  - Pack home contents
  - Parking permit for van if in city
  - Transport of persons
- Removal Companies:**
  - Request quotations
  - Insurance
  - Packing materials: boxes, wardrobe box, tape, bubble wrap, paper sheets, stretch wrap
  - Who packs what?
  - Value Added Tax (VAT)
  - Storage
  - Delivery appointment at new address
- Sell things:**
  - Fitted kitchen
  - TV if not compatible

## What to do when leaving the Netherlands

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- Video if not compatible
- Get rid of remaining unwanted items
- Give away potted plants
- Return keys**
- Return manuals for domestic appliances**

### Car

- Car Association/Breakdown service:
  - Cancel contract/notify change
  - Give notice
  - Refund/additional payment
  - Stop payments
- Car registration:**
  - Notify change
  - De-register
  - Refund/additional payment
  - Stop payments
- Car Insurance:**
  - Cancel contract/notify change
  - Refund/additional payment
  - Give notice
  - Stop payments
  - Request no-claim certificate
- Driving licence authority:**
  - Notify change

## What to do when leaving the Netherlands

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- Sell car
- Petrol cards:**
  - Notify change
  - Close
  - Refund/additional payment
  - Deposit refund
  - Stop payments
- Fines:**
  - Check fines and pay them

### Children

- School:**
  - Notify change
  - Refund/additional payment
  - Stop payments
  - Request reference
  - Get certificate
- Crèche:**
  - Notify change
  - Refund/additional payment
  - Stop payments

### Pets

- Transportation:**
- Vaccinations
- Quarantine

## What to do when leaving the Netherlands

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- Contact carriers
- Give away or sell
- Pet Insurance:**
  - Cancel contract/notify change
  - Give notice
  - Refund/additional payment
  - Stop payments
  - Request no-claim certificate
- Pet identification chip:**
  - Notify change
- Vet:**
  - Notify change
  - Get medical records

### Public Services

- Immigration authorities (*Deregistration*):**
  - Notify change
- Consulate of own country:**
  - Notify change
- Consulate of new country:**
  - Contact consulate for guidance
- National register of inhabitants:**
  - Notify change
- Local tax:**
  - Notify change

## What to do when leaving the Netherlands

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- Refund/additional payment
- Stop payments
- Social security:**
  - Notify change
- Income tax:**
  - Notify change
  - Get proof of tax paid
  - Refund/additional payment
  - Accumulated allowances

### Telecommunications

- Telephone line:**
  - Cancel contract/request move
  - Refund/additional payment
  - Deposit refund
  - Stop payments
- Low cost telephone companies:**
  - Cancel contract/notify change
  - Request service type change
  - Cancel
  - Refund/additional payment
  - Deposit refund
  - Stop payments
- Telephone charge cards:**
  - Cancel contract/notify change

## What to do when leaving the Netherlands

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- Close
- Refund/additional payment
- Deposit refund
- Stop payments
- Sell equipment if not compatible abroad:**
  - Telephone
  - Wireless telephone
  - Answering machine
  - Fax machine
  - Modem
  - ISDN adapter
  - Mobile phone if not GSM
- Mobile telephone:**
  - Cancel contract/notify change
  - Close number
  - Refund/additional payment
  - Deposit refund
  - Stop payments
- Cable/satellite TV:**
  - Cancel contract/notify change
  - Stop payments
  - Refund/additional payment
  - Deposit refund
  - Decoder return

## What to do when leaving the Netherlands

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- Remove satellite dish
- Internet service provider:**
  - Cancel contract/notify change
  - Refund/additional payment
  - Stop payments
  - Get a temporary international e-mail address (e.g. Gmail, Yahoo)
  - Re-routing of e-mail
- Internet use:**
  - Update e-mail subscriptions
  - Update e-mail address to correspondents
  - Update web sites where registered

### Utilities

- Water:**
  - Read meter
  - Close account/notify change
  - Refund/additional payment
  - Deposit refund
  - Stop payments
- Electricity:**
  - Read meter
  - Close account/notify change
  - Refund/additional payment
  - Deposit refund

## What to do when leaving the Netherlands

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- Stop payments
- Gas:**
  - Read meter
  - Close account/notify change
  - Refund/additional payment
  - Deposit refund
  - Stop payments
- Heating:**
  - Read meter
  - Close account/notify change
  - Refund/additional payment
  - Deposit refund
  - Stop payments

### Finance

- Banks, girobanks, building societies, credit card companies:**
  - Close account/notify change
  - Stop automatic payments
  - Withdraw funds
  - Negotiate loans
  - Return cards and cheques
  - Close credit card accounts
  - Return credit cards
- Store cards:**
  - Close account/notify change

## What to do when leaving the Netherlands

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- Refund/additional payment
- Deposit refund
- Stop payments
- Credit card registration service:**
  - Close account/notify change
  - Refund/additional payment
  - Stop payments
- Company Pension:**
  - Notify change
  - Leave scheme
  - Lump sum payment/transfer
  - Stop payments
  - Get payments transferred
- Private Pension:**
  - Notify change
  - Leave scheme
  - Lump sum payment/transfer
  - Stop payments
  - Get payments transferred
- State pension:**
  - Notify change
  - Contributions refund for short periods
  - Get payments transferred
- Deposit/exchange unwanted currency**

## What to do when leaving the Netherlands

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- **Consider any required changes to will and inheritance instructions**

### Health

- **National or private health service:**

- Notify change
- Refund/additional payment
- Stop payments

- **Doctors, general & specialists:**

- Notify change

- **Optician:**

- Notify change

- **Blood donor, organ donor registers:**

- Notify change

- **Life Insurance:**

- Cancel policy/notify change
- Refund/additional payment
- Stop payments

- **Private medical insurance:**

- Cancel policy/notify change
- Refund/additional payment
- Stop payments

- **Private dental insurance:**

- Cancel policy/notify change
- Refund/additional payment
- Stop payments

## What to do when leaving the Netherlands

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### **Permanent health insurance:**

- Cancel policy/notify change
- Refund/additional payment
- Stop payments

### **Critical illness insurance:**

- Cancel policy/notify change
- Refund/additional payment
- Stop payments

### **Personal Accident Insurance:**

- Cancel policy/notify change
- Refund/additional payment
- Stop payments
- Get personal records
- Consider ongoing treatment
- Get medicine enough to last for removal period

### **Dentist:**

- Notify change
- Consider ongoing treatment

## Miscellaneous

### **Public transport:**

- Cancel subscriptions/season tickets
- Refund
- Stop payments

### **Travel insurance:**

## What to do when leaving the Netherlands

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- Cancel policy/notify change
- Refund/additional payment
- Stop payments
- Newspaper subscription:**
  - Cancel/notify change
  - Refund/additional payment
  - Stop payments
- Periodicals subscriptions:**
  - Cancel/notify change
- Refund/additional payment**
  - Stop payments
- Maintenance contracts for alarm system, computers, gas etc.:**
  - Cancel contract/notify change
  - Refund/additional payment
  - Stop payments
- Rental of TV/ hardware/ video etc.:**
  - Cancel contract/notify change
  - Return equipment
  - Refund/additional payment
  - Stop payments
  - Deposit refund
- Membership of clubs, consumer organisations, etc.:**
  - Cancel/notify change
  - Stop payment

## What to do when leaving the Netherlands

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- Refund/additional payment
- Deposit refund
- Return equipment
- Collect personal items
- Mail order companies, e.g. videos, CDs, books, accessories, home shopping, stationery:**
  - Cancel/notify change
  - Bonus clubs, frequent flyer, etc.:
  - Cancel/notify change
  - Consider spending bonus
- Post:**
  - Sell unused postage
  - Remove name from letterbox
  - Mail forwarding arrangements
  - Authorisations
- Outstanding business & complaints, solicitors, etc.:**
  - Notify change
  - Consider future actions
- Miscellaneous:**
  - Stock up on supplies difficult to get abroad, like vacuum cleaner bags, mains adapters, bayonet/screw bulbs and sockets, phone plug adapters.
  - Return borrowed items
  - Claim back lent out items
  - Buy immigration and guide books for new country
  - Buy dictionaries for new language

## What to do when leaving the Netherlands

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- Leave labels with new address in old home

## What to do when leaving the Netherlands

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ACCESS guides available for downloading, free of charge, from the ACCESS website:

- Banking
- Childcare and playgroups
- Food from home
- Having a baby in the Netherlands
- Health care
- Housing and accommodation
- Inheritance and wills
- International primary and secondary education
- Learning the Dutch language
- Marriage , registered partnership, cohabitation and ending a relationship
- Obtaining a driving license in the Netherlands
- Post Office
- Public Transport
- Social Security
- Starting your own business
- Studying in the Netherlands
- Telephone, internet and television
- What to do when leaving the Netherlands
- Working in the Netherlands

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### Disclaimer

This ACCESS guide is intended to provide comprehensive and general information.

ACCESS did everything possible to ensure correct and up-to-date information. ACCESS cannot accept responsibility for any information that may have changed. If you need more information about this subject, please contact the organisations listed or look at the websites mentioned.