



Overdue Payment Recovery Measures

Start Overdue Payment Recovery Measures

This table explains what happens if you do not pay your tax assessment.

Time of issue	Measure	Fees
After the due date	<i>Aanmaning</i> (1st recovery letter ordering to pay within 14 days)	€ 8 (for assessments of up to €454) € 17 (for assessments from €454 and up)
After the 14-day period for the <i>aanmaning</i>	<i>Dwangbevel</i> (sent in the mail or issued in person by an enforcement agent) for payment within 2 days	€ 44 (for outstanding payments of up to €90) + €4 for every additional €45 in outstanding payments up to a maximum of €13,108
After the 2-day period for the <i>dwangbevel</i>	Enforcement agent with <i>hernieuwd bevel</i> (3 rd order for payment) for payment within 2 days	€ 17
Assessment still not paid	OR Garnishment of wages (<i>loonvordering</i>)	No added fees, but the RBG will ask your employer/support agency to withhold the amount due from your salary/support benefits (<i>uitkering</i>). Note that a legally-determined non-garnishable portion (a percentage) exists which is excluded from being garnished*

* The non-garnishable portion is at least 95% of the standardised amount for income support (*bijstand*). Your employer or support agency will then withhold any funds above this non-garnishable portion from your income and transfer it to the RBG.

Continuation recovery measures

Did you fail to pay your tax assessment? The RBG may seize other income or possessions. This means that the RBG will receive your money from the Tax and Customs Administration or your bank. Or your partner has to pay. Or your possessions are sold off.

Measure	Fees
Withholding of tax refunds	€ 34
OR seizure of your bank account	€ 34
OR recovery of the amount due from your partner	No added fees. The person's partner will receive a letter for demand for payment within 14 days. After this period, garnishment of wages or withholding of tax refunds or other type of seizure on the assets of the person's partner (at least €34)
OR seizure of your real estate (house)	At least €240
OR seizure of your movable assets (e.g. car, caravan, etc.)	At least €79
Public announcement of the public auction (sale) of your property and assets	€ 33 for an advertisement € 31 for posters
Public auction of your property and assets	At least € 96