Amsterdam Council Tax Guide 2004: Summary
For residents and businesses in Amsterdam.

NEWS

Zalmsnip
All Amsterdam households will receive a grant of 34 euros from the council in 2004. This represents 75% of the amount paid last year; the remaining 25% will be used to combat poverty in Amsterdam. The council will ensure that every Amsterdam household which contributes to council taxes will receive this sum during the course of 2004. The Zalmsnip will be abolished in 2005.

No longer via utility bills
The council tax office (Dienst Belastingen) for the city of Amsterdam will invoice refuse collection and anti-pollution taxes directly from January 2004. These taxes will no longer feature on NUON bills. You will receive a tax bill from the Dienst Belastingen which combines various levies. This so-called 'combined tax assessment' lists the taxes relating to your dwelling and its use. [N.B.! It is possible that NUON bills have not been sent to you directly in the past, and that another person has been taking care of payments (for instance if you rented a room only). You will receive the combined tax assessment directly as owner and/or user of the dwelling. The assessment will be based mainly on data registered with Register Amsterdam.]

New: combined tax assessment
Until now, you have each year received several bills for local taxes spread over the year. From 2004 onwards, you will receive a single bill listing nearly all local taxes and district water board levies, and the relevant amounts to be paid annually. The combined tax bill shows a maximum of 6 taxes or less, depending on your circumstances. The 6 taxes include:
- Property Tax
- Movable Property Tax,
- Sewerage charges
- Refuse Collection charges (in case of business waste: Commercial Refuse Collection charges),
- Anti-Pollution Tax and
- Poll Tax.

The total amount may be paid in eight instalments instead of the usual two instalments, provided you opt for payment by direct debit. [N.B.! The Dienst Belastingen endeavours to list all taxes for all your property/properties, including movable property, on a single bill. This is not always possible. For instance, you may own several properties, and receive a bill which does not list all objects in your possession (in which case you will be sent more than one tax bill).]

Dog licence disc: baasjebraaf website
Do you own a dog? Apply for a dog licence at the www.baasjebraaf.nl website.

valuation of Immovable Property Act (WOZ)

whom for: owners and users of properties (dwelling or business premises)
what: Act laying down the method for evaluation of dwellings or business premises by local councils
when: the value will be determined for a period of four years (2001-2004; 2005-2008; etc.)
purpose: the valuation serves as the basis for the calculation of property tax (OZB) but also for national taxes and taxes levied by district water boards

The WOZ Act prescribes that the Council determine the value of properties every four years and dictates that all stakeholders (owners and users of properties) receive a valuation decision every four years. Stakeholders will be notified of, and if necessary may appeal against, the WOZ value based on the council's decision. The value will then be fixed for a period of four years. All Amsterdam residents have received a valuation decision since 2001, which is based on the reference price level as at 1
January 1999. The valuation decision lists the WOZ value of their property or business premises as set by the Council. The WOZ value will be used during the period 2001-2004 for the calculation of council, national and district water board taxes. A new value reference date will be used for the period 2005-2008, i.e. 1 January 2003.

Any dwelling or business which is the subject of radical changes (as a result of demolition, structural alterations, renovation, change of use etc.) during the taxation period may be revaluated in the interim. The change in value should then amount to at least 5% (with a minimum of € 11,345), or € 113,445 or higher, compared to the actual situation on 1 January of the tax year in question. The value will be assessed in accordance with the value reference date which applies at that time. (This will be 1 January 1999 for the period 2001-2004, and 1 January 2003 for the period 2005-2008).

The council passes the assessed value to the national tax and customs administration and to the district water boards. These authorities will use the value as the basis for income tax and land draining rates.

**property taxes (OZB)**
- **who:** tenants/users and owners of dwellings or businesses
- **how much:** € 1.78 (rented dwelling), € 2.22 (home owner); € 2.99 (user non-dwelling) or € 3.73 (owner non-dwelling)
- **purpose:** contributes towards general funds of the city of Amsterdam

Every tenant/user and owner of a dwelling or business pays property tax to the council. The property taxes comprise a levy on the owner and a levy on the user. The situation on 1 January 2004 determines who will be assessed for what; this applies to both taxes. An object which is the subject of a change in ownership or user during the course of the year will not affect the tax levied for the year 2004. OZB will not be levied on objects with a low value, for reasons of efficiency. [The value threshold in 2004 is € 11,345.]

Nearly all Amsterdam residents and business owners have received a value decision in 2001. This lists the value of their dwelling or business premises as assessed by the council. The value is based on the value reference date of 1 January 1999 and applies for a period of four years: from 1 January 2001 to 31 December 2004. At the revaluation of Amsterdam properties based on the value reference date of 1 January 1999, it was discovered that there was a considerable increase in the value of dwellings and a much smaller increase in the value of non-dwellings (businesses). A differential rate will partly set off this shift in the tax burden from businesses to dwellings: different (higher) rates apply to non-dwellings. [Non-dwellings include any property which is used mainly (70%) as a non-dwelling. A dwelling containing an office will generally be regarded as a dwelling.]

There has been a change in the OZB appeal procedure since the WOZ Act came into effect on 1 January 1995. Objections to the value can only be submitted as a response to the value decision. The value listed on the WOZ decision 2001-2004 will be fixed for a period of four years. It can no longer be called into question when tax bills are sent out. It is possible to lodge an appeal against the OZB tax bill on other grounds (for instance if the bill has been issued in the wrong name).

**movable property taxes (RRB)**
- **who:** owners and users of movable dwellings and business properties such as houseboats etc.
- **how much:** € 1.78 (tenant of a dwelling), € 2.22 (owner of a dwelling); € 2.99 (user non-dwelling) or € 3.73 (owner non-dwelling)
- **purpose:** contributes towards general funds of the City of Amsterdam

As all property tax, movable property tax comprises a levy on the owner and a levy on the user. The basis, value reference date and rates of the RRB are identical to those of the OZB.
The levy relates to objects with a value exceeding € 11,345 which serve as a dwelling or as business premises, are permanently tied to a location and are intended for permanent use. The situation on 1 January 2004 determines who will be assessed for what. An object which is the subject of a change in ownership or user during the course of the year will not affect the tax levy for the year 2004. The council is responsible for the valuation of objects. [N.B.: The RRB levy is entirely separate from the Precario tax levy (charge levied locally on projections over public land)].

**Cancellation of debt or housing costs subsidy**
The debt cancellation rules which apply to the OZB also apply to the RRB. The capital plays a large role in the national debt cancellation criteria. This may mean that houseboat or mobile home owners (who are often owner-occupiers) are not eligible for debt cancellation. The housing subsidy for houseboats and mobile homes may offer a solution in this case. Information is available from the council’s housing office (Stedelijke Woningdienst), telephone no. 552 7192.

**Precario pier dues rates**
The city districts set their own Precario rates for houseboats. See Amsterdam.nl under stadsdelen (Dutch only).

**sewage charges**
**who:** owners of dwellings and business premises who are directly or indirectly connected to the sewage main  
**how much:** € 107.49 per independent dwelling or business premises (object), irrespective of size  
**purpose:** maintenance and installation of new drains and sewers

The sewage charges are a levy which owners of dwellings and business premises pay for connection to the sewage system. Sewage charges are levied on each independent dwelling or business property (object). Whether the object is large or small is irrelevant; a fixed annual rate is charged for each object. For instance, if a property contains four independent offices or companies, then the owner will be charged four times the sewage rate. The reason is that all four objects are connected to the municipal sewer system. Owners of houseboats must also pay sewage charges, even though not every houseboat is connected to the closed sewer system. Some houseboats use council water for drainage. As this water can be regarded as a sewer, and must be maintained by the council, the owner of the houseboat will be charged sewage charges. The sewage charges revenue will go towards maintenance and renewal of the sewer system. It goes without saying that environmental legislation will be taken into account. Repairs required to the sewage system are assessed annually. The council makes a decision and then sets the rate. The amount of the charges may therefore vary from year to year.

**other levies: district water boards**
**who:** all private persons and businesses  
**which taxes:** anti-pollution tax, poll tax, developed land apportionment, undeveloped land apportionment  
**how much:** the rate varies per levy and per water board  
**purpose:** to protect land and residents against floods through the maintenance of dykes, maintaining the water level, safeguarding the quality of open waters through purification of waste water etc.

Amsterdam residents and business owners contribute to the utilities and water board charges, in addition to paying council taxes to the city of Amsterdam.

District water boards are charged with three main tasks: to protect the land and residents against floods by managing and maintaining dykes; to maintain the water level at the correct height; monitoring the quality of open waters through purification of waste water, amongst other things. In
addition, district boards may manage tracks and waterways.

Amsterdam territory is maintained by three district water boards:
1 - the hoogheemraadschap Amstel, Gooi en Vecht (AGV);
2 – the hoogheemraadschap Hollands Noorderkwartier;
3 – the hoogheemraadschap of Rijnland.

[1] The larger part of Amsterdam is governed by a single water board: the hoogheemraadschap Amstel, Gooi en Vecht (AGV), whose work is being carried out by DWR.
Two water boards, each with their own responsibilities, are active in some parts of the city:
[2] - Amsterdam-Noord, north of the Waterlandse Zeedijk, is managed by the hoogheemraadschap Hollands Noorderkwartier; This hoogheemraadschap was created on 1 January 2003 from a merger of six water boards, including the Uitwaterende Sluizen and the Waterlanden.

Ad 3. You will be charged anti-pollution tax and poll tax on behalf of the Hoogheemraadschap AGV through the combined tax bill. However, this does not apply to a large part of Amsterdam Noord. You will continue to receive the tax bill for one or both levies from the Hoogheemraadschap Hollands Noorderkwartier in 2004 if this was the case in the past. You will not need to make any changes if you have since signed a direct debit form in favour of the Hoogheemraadschap.

Private persons and businesses both contribute to the work of the water boards. They do this through four types of land drainage rates:

**Anti-pollution levy**
Nearly all private persons are charged the anti-pollution levy through the combined tax bill, with the exception of those living north of the Waterlandse Zeedijk in Amsterdam Noord (they are sent a bill annually by the Hoogheemraadschap Hollands Noorderkwartier).

**Poll tax**
Residents in the water board district will receive a bill for each independent dwelling: poll tax.

**Developed land apportionment**
Owners of buildings are charged the developed land apportionment. A rate of € 2,268 per value unit will be payable. The water boards use the WOZ value set by the council.

**Undeveloped land apportionment**
Owners of land are charged the undeveloped land apportionment for each hectare of land.

The amount of the land drainage rates is partly determined by the work done by the water boards. This means that the rates vary with each water board. The table in the Appendix shows the rates for 2004.

⇒ for information on land drainage rates levied by hoogheemraadschap AGV / DWR:
  - anti-pollution tax and poll tax, including cancellation of debt through the city of Amsterdam tax office: **020 - 65.244. 802**
  - developed and undeveloped land apportionment: 0900 - 89.98.611 (at cost of telephone call)
  - or visit www.dwr.nl or www.hhs-agv.nl (Dutch only)

⇒ for information on land drainage rates levied by hoogheemraadschap Hollands Noorderkwartier:
  - charges, collection and debt cancellation: 0800 - 89.98.544

⇒ for information on land drainage rates levied by hoogheemraadschap Rijnland:
  - poll tax: 071 - 516.85.90
  - developed and undeveloped land apportionment: 071 - 516.85.91
  - collection/cancellation: 071 - 516.85.80
  - payment terms: 071 - 516.85.80
  - or visit www.rijnland.net
Water company Amsterdam

who: every household in Amsterdam
pays: water rates
how much: amount per unit (various) or per m³ (1000 litres) of water consumed
purpose: drinking water for all households in Amsterdam and adjacent municipalities, industrial water for a number of businesses in the western harbour area

Waterleidingbedrijf Amsterdam supplies drinking water to all households in Amsterdam and adjacent municipalities. The company also supplies industrial water to a number of large companies in the western harbour district.

Water meters for all households

A water meter will be installed in every household in Amsterdam. The reason for the installation is that every household will then be charged for the water it actually consumes. Charging on the basis of actual consumption is fairer. Water meters also provide an incentive to save water.

The installation of water meters will be phased. Meters were installed initially in new dwellings and dwellings which underwent large-scale renovation. From 2001 onwards, water meters have been installed district by district. Diemen, Buitenveldert, Noord and the last part of Osdorp are planned for 2004. About three quarters of all households in Amsterdam will have a water meter in about ten years’ time, and will pay water charges based on consumption.

If you have a water meter fitted, you will pay €38.88 in standing charges, plus €1.28 per m³ (= 1000 litres). In addition, you will pay a water levy amounting to €0.141 per m³. This amount is provisional and the government may still index this sum for the year 2004. VAT will be levied at 6% on the total amount. A single-person household in the Netherlands consumes approximately 50 m³ water per year. You will be charged in accordance with the unit rate if you do not have a water meter. A unit equals: a room measuring 6 m² or over, a kitchen, a garden exceeding 65 m², a bath and a garage. Most households pay the water charges in this case via the housing association or housing manager, rather than directly to Waterleidingbedrijf Amsterdam.

The current unit rate of €37.07 annually, exclusive of 6% VAT, will be charged until 1 July 2004. This is done to avoid costs incurred through an interim rent review. The amount will be increased with mains water charges. These charges depend on the number of units in the dwelling.

Water charges discount for single-person households

Amsterdam residents in a single-person household use less water than families. The council has therefore decided to return part of the charges paid by single-person households in Amsterdam once the year has ended. You must meet the following conditions in order to be eligible for the discount: a) you have been the single occupant of a dwelling for the entire calendar year. Eligibility will be based on information registered with the Register Amsterdam and the Tax Office; b) you have paid the subscription as invoiced. The single-person household discount will not apply if you have a water meter, because this means that you pay for the water you actually consumed.

The discount is 33.3% of the water charges levied in 2003 and will be refunded in arrear by the Dienst Belastingen at the same time as the discount on refuse collection charges during the second quarter of 2004. The money will be sent to you automatically*. There is no need for you to telephone or write to us.

Enquiries

Waterleidingbedrijf Amsterdam will gladly answer your questions.

- Customer service  0800 1525 (free of charge)
- Information on water meters  (020) 553 6666
- Faults (24-hour service)  (020) 553 6885

Or visit our website for further information: www.wlb.amsterdam.nl (Dutch only)
parking charges
who: every vehicle driver parking in Amsterdam
how much: charges vary for each district
purpose: to keep Amsterdam safe, clean and accessible for residents, businesses and visitors

Every year millions of people visit Amsterdam by car. The city is not really built to cope with the increasing amount of traffic. In order to keep Amsterdam accessible and liveable for residents, businesses and visitors, we have introduced parking charges in a large part of the city, similar to most large cities in Europe.

dog licence
who: every resident in Amsterdam who owns one or more dogs
how much: € 73.44 per dog; kennel charges € 347.30
what for: for owning a dog in the city

Everyone who keeps one or more dogs in Amsterdam must buy a licence. A licence is also required for dogs who are looked after on trial. The licence payer is generally the dog’s owner but this is not always the case. All registered dog owners have a permanent dog licence disk. This permanent disc is registered in the name of a person and applies for as long as they have a dog. New dog owners receive the dog licence disc at the time they receive their first dog licence bill. The disc must be returned to the Tax Office if the dog dies or is transferred to another person. The disc must also be returned when licence holder and dog leave the city of Amsterdam and move elsewhere. The dog licence disc should be attached to your dog and visible. The disc carries a unique registration number. This makes tracing owners of lost dogs easier. Tax Office staff when out checking will be able to quickly establish whether a licence has been bought. You will need to report to the Dienst Belastingen as soon as you become the owner of a dog. This may be done by telephoning number 6 524 808 or through www.baasjebraaf.nl (Dutch only)

refuse collection charges
who: every Amsterdam resident
how much: depending on (1) the number of residents at each address, and (2) the district
purpose: expenditure for the environment (in Amsterdam)

Your refuse may be deposited in special containers in a number of districts, while in other districts household refuse is collected. It all ends up in the waste treatment centre. Cost and charges vary with each district. Until 2004, refuse collection charges used to be paid via NUON bills. The charges will be levied through the combined tax bill from 2004 onwards. Single-person households produce less waste than a family and therefore pay less too.

There are two different rates, one for single-person households and another rate for households comprising several persons or a family. From the 2004 tax year, the rate applying from 1 January will be set each year based on living conditions. Any changes in the household composition which may occur during the tax year will NOT affect the rate to be applied for the year in question. An exception will be made in the case of a death or when moving house. The tax bill will be reduced upon a death occurring in the household. The tax bill will be terminated upon moving house, after which a new tax bill will be sent to the new occupant of the property.

Refund 2003
Any person living alone during the whole of 2003 will be refunded part of the refuse collection charges paid. If this situation applied to you in 2003, this part of the refuse collection charges paid will be credited to your account during the second quarter of 2004. This will be done automatically; there is no need for you to telephone or write to us.
If you meet the criteria for the single-person household refund for 2003, and you have still not received any money by August 2004, you may submit a written application to the Dienst Belastingen, afdeling Heffing-Particulieren, postbus 23475, 1100 DZ Amsterdam.

<Refuse collection charges table, see Appendix>

inner harbour dues for pleasure cruising
who: everyone who uses a pleasure craft to cruise through Amsterdam or who occupies a berth within the city of Amsterdam
how much: depends on the type of pleasure craft
purpose: to keep the waters within the city of Amsterdam safe and clean

You will be charged inner harbour dues if you use a pleasure craft to cruise through Amsterdam or occupy a berth. N.B.! Inner harbour dues are also payable for vessels other than pleasure craft. Inner harbour dues may be paid at the inner harbour management office (Binnenwaterbeheer). Binnenwaterbeheer Amsterdam will send you a yellow sticker bearing a unique registration number following registration and payment. You will receive the sticker immediately if you effect payment at a harbour dues counter or at the main office. You should attach the sticker to the front screen or the stern of the ship so it is clearly visible. Binnenwaterbeheer Amsterdam checks at regular intervals that you have paid the dues and that your registration details match the characteristics of your vessel. Sticker checks will be conducted from 1 March 2004 onwards.

Your vessel may be seized if you have omitted to attach the correct sticker to your boat. Towing and custody charges will also be charged in this case.

Inner harbour dues may be paid at:
(I) the main Binnenwaterbeheer Amsterdam office
Binnenwaterbeheer Amsterdam (BBA)
De Ruijterkade 6
1013 AA Amsterdam
(during office hours)
(II) harbour dues counters:
De Nieuwe Meersluis en Westerkeersluis (open 24 hours a day)
De Amstelsluis and Kortjewantsbrug (working days from 6.00 to 22.00 hours, Saturdays and Sundays from 10.00 to 18.00 hours)

→ for information on dues: Binnenwaterbeheer Amsterdam, tel.: 020-5503636 (working days only). Or visit the website: www.binnenwaterbeheer.amsterdam.nl (Dutch only)

Commercial waste collection charges
what: a levy to cover the cost of collection and processing commercial waste
how much: charges vary with each district

Every business owner is responsible for the removal of their commercial waste. They may contract a private waste collector or have the waste collected by the council (district). If you opt to have the waste collected by the council/district, and put out no more than 4 hectolitres per week (equaling approximately nine 40-litre refuse bags), the district will collect your waste together with the household refuse. The costs to the council/district will be passed on to you. Until 2004, refuse collection charges used to be paid via NUON bills. Refuse collection tax will be levied through the combined tax bill from 2004 onwards.

VAT was not charged on commercial waste collection up to the end of 2002; this no longer applies from 2003 onwards. This is due to the fact that the council is regarded as a business in relation to commercial waste collection from 2003, and will be paying VAT to customs and excise. VAT will be itemised separately on the combined tax bill; it represents a tax-deductible expense on your tax
return. The annual commercial waste collection rates for each district are listed in the Appendix. Please contact your district if you have more than 4 hectolitres of waste per week, or if you require collection at more frequent intervals.

<For rates table: see Appendix>

**Advertising dues**

Public announcements visible from the public highway will be included in advertising dues. When calculating the levy, the longest side of the public announcement will be taken into account, and measurements will be rounded up to full metres.

**Exemptions include:**
1- unlit public announcements which are less than 1 metre long, and which are attached flush with the façade or on or behind a shop window;
2- messages on so-called redirection boards: advertising on boards installed by the council on a temporary basis, on which businesses can indicate how they can be accessed (for instance during renovation or installation of a new profile). Advertising dues are levied by means of an assessment which may be paid in two instalments. Public announcements which are no longer present must be cancelled by the business. A refund will be made on the remaining full weeks or months of the year in this case. The rates for 2004 have been increased on average by a nominal 2.6 percentage points compared to the previous year. They are set centrally for the entire city and depend on the location.

The city is divided into three areas as far as advertising dues are concerned:

- **A (maximum rate):** shopping streets and centres in the city centre and in Zuidoost
  [Amsterdam ArenA (ArenA Boulevard to the Holterbergweg and the Burgemeester Stramanweg), Beethovenstraat (to the Amstelkanaal), Van Baerlestraat, P.C. Hooftstraat, Dam, Damrak, Damstraat, Heiligeweg, Kalverstraat, Kleine-Gartmanplantsoen, Koningsplein, Korte Leidsedwarsstraat, Lange Leidsedwarsstraat, Leidsekruiisstraat, Leidseplein, Leidsestraat, Muntplein, Nieuwendijk, Reguliersbreestraat, Reguliersdwarsstraat, Rembrandtplein, Rokin, Spui and Thorbeckeplein.]

- **B (medium rate):** the direct ring road around the city centre and large shopping centres in the districts
  The area enclosed by the Singelgracht, the Zeeburgerstraat, the Oostenburgergracht, the Wittenburgergracht, the Kattenburgergracht, the Prins Hendrikkade, the Oosterdokskade, the De Ruijterkade, the Westerdokskade, the Haarlemmer Houttuinen and the Haarlemmerplein, including paths and waterways or parts thereof, as well as the Buitslotermeerplein, the Gelderlandplein, the Osdrorpplein and the Bijlmerplein.

- **C (minimum rate):** elsewhere in the city
  [Elsewhere in Amsterdam.]

See Appendix for the rates table.

**precario tax levy**

- **what for:** use of public council land or space above public council land
- **examples:** building materials, display of merchandise, pavement café or on a vehicle; including commercial vessels (boats)
- **how much:** charges vary with each district

Precario tax is a levy for the use of public council land. Owners of commercial vessels are also charged this tax, as their boat occupies an area above council land. The payment of Precario tax does not give rise to any entitlement. The tax is payable over the period during which objects were actually present under, on or over council land. The period will be rounded up to full weeks or months. The temporary rate applies if the use of the land or water is of a temporary nature only (less than twelve months). This often applies, for instance, to building or altering objects, when materials are deposited in the street for a limited period.
Precario tax is levied by means of an assessment which may be paid in two instalments. Businesses are responsible for notifying the council if the council land is no longer in use. A refund will be made on the remaining full months of the year in this case. In the case of the general rate and the construction site rates, a refund will be made over the remaining full weeks. The Dienst Belastingen endeavours to ensure through its field division (Buitendienst) that you are assessed correctly.

The authority to levy Precario taxes rests with the city districts (with the exception of the rates for cables and mains). The city districts are responsible for setting their rates.

Information on the rates is available from the relevant city districts.

**entertainment tax on water**

**basis:** the principle that those who offer entertainment, diversion, recreation or amusement on water for payment must contribute to the maintenance of ‘the city of Amsterdam’ which they present to their passengers

**rate:** € 0.50 per passenger/visitor; reduced rate at € 0.25 for water bicycles and stationary vessels

The business which is subject to the tax will receive a tax return which must be submitted at the end of each quarter. The number of passengers/visitors to the attraction must be entered on the form. The amount payable must be submitted at the same time. The Dienst Belastingen checks the returns submitted.

**tourist tax**

**who:** everyone who offers overnight accommodation within the city of Amsterdam, for payment, to people who are not included in the electoral list of Amsterdam

**examples:** overnight accommodation in hotels, bed and breakfast places, apartments, chalets, camp sites and non-commercial lets on land or water

**how much:** 5 % of the payment for the overnight accommodation (excluding breakfast)

All businesses about whom it is known that they offer overnight accommodation against payment will receive a provisional assessment for tourist tax over the current tax year in February. The provisional assessment will be based on figures for the previous year. The Dienst Belastingen will base the provisional assessment on a similar business in the case of a new business. The provisional assessment may be paid in equal monthly instalments during the remainder of the year. Businesses will be sent a tax return in the spring following the tax year in question, on which they must submit the actual turnover they achieved during the previous year. The Dienst Belastingen issues a final assessment on the basis of this return and possibly a check, after which an invoice is issued, taking into account the provisional assessment. The final amount due can be paid in two instalments (amounts overpaid will be refunded). The Tourist tax does not charge a set amount per person per night. The levy amounts to 5% of the accommodation price (excluding breakfast). This is the same rate as for previous years. The business may charge the Tourist tax to the person receiving the accommodation.

**general information**

**payments**

**how:** automatic direct debit (authorisation), giro slip (transfer), telephone and internet banking (with notification of the payment reference)

**when:** before the due date listed on the assessment
If you authorise, or have authorised, the Dienst Belastingen to automatically debit your account, the total amount of the combined assessment will be deducted from your bank account in eight equal instalments. The first instalment becomes due on the last day of the month following on the month listed on the assessment. (Example: if the assessment is dated 28 February 2004, the first instalment will be deducted from your account on or around 31 March 2004. The last instalment becomes due on or around 31 October.)

Any authorisation issued for automatic direct debits applies to the combined assessments for 2004 and the subsequent years.

Your statement will list a reference to the assessment in question and the remaining amount payable (which will be debited in future instalments). You will be able to have the amount credited if you disagree with any direct debit deduction. This allows you to keep track and retain control of amounts deducted. Payment takes place with the aid of giro slips enclosed with the assessment if you have not authorised payment by direct debits. This means that your payment must always be made before the due date listed in the assessment, and that you must authorise the bank to pay the instalments in good time. Reminder costs may be charged in the case of late payment (see also Compulsory collection).

You may also use telephone or internet banking. You will need to quote the payment reference listed on the giro slip enclosed with the assessment. Your payment cannot be processed automatically if you omit to quote this number, and you will run the risk of receiving a reminder.

It is possible in exceptional cases to request easy payment terms or cancellation of the debt. Please contact the Dienst Belastingen (telephone no. 020 – 6524 800) before the last instalment of the assessment if you want to know whether you are eligible: 020 – 6524 800).

Compulsory collection
The council will take steps to collect the amount if the tax due is not paid on time. This means that additional costs such as reminder costs and collection interest will be charged to you. The amount payable may increase drastically if payment is late. Steps incurring costs to be charged may include sending a reminder which may result in a writ being served if no response is received. Costs for the reminder amount to a minimum of € 6 and costs for serving a writ amount to at least € 35. Seizure and sale of your property may take place in extreme cases. You will avoid this by paying in good time before the due date of the instalments, or by requesting easy payment terms or cancellation of debt if you are not able to pay, or not able to pay on time.

debt cancellation
who: Amsterdam residents who do not possess sufficient funds to be able to pay, according to criteria set by the government (income at subsistence level and no capital)
relating to: property tax, movable property tax, refuse collection charges, anti-pollution tax (council/city district); poll tax (district water board)

Not every Amsterdam resident has enough money to pay taxes. If your income is at subsistence level and you have no capital, your debt in relation to the taxes and charges listed above will be cancelled in principle. Anyone who cannot pay is eligible for requesting cancellation of debts. The city of Amsterdam only grants cancellation of debt in relation to the levies which directly affect the housing levies. The various water boards in Amsterdam also offer cancellation of debts in relation to their levies. The city of Amsterdam and the water boards use the same criteria in 2004.

A cancellation of debt folder and application form are available from any Social Adviser, a Neighbourhood office for the elderly or a Social Services district branch. They will also be able to help you with completing the form. In addition, you can always contact the Dienst Belastingen Amsterdam. Or telephone: 6524 802 (Debt Cancellation division).
appeal
when: if you are liable for the tax and disagree with an assessment or WOZ decision
how: by submitting an appeal within a period of six weeks following the date of the assessment / decision

Any taxpayer who disagrees with an assessment or WOZ decision may appeal in writing. An appeal must be sent within a period of six weeks following the date of the decision/assessment. The decision or assessment number, the specification number, the type of tax and personal details must be listed. In addition, the reasons for the appeal must be stated, and the appeal signed. If the tax payer authorises another person to appeal on their behalf, the respective authorisation must also be included.

The Dienst Belastingen always confirms receipt of the appeal.

In the case of private persons, collection of the amount disputed will generally be suspended as a result of the submission of an appeal. The payment obligation lapses if you win your case in full. You will have to pay the amount which is not in dispute before the due date, if you appeal against part of the assessment only.

In the case of businesses, collection of the amount disputed will only be suspended on the basis of a written request for postponement of payment. Postponement of payment will be granted in writing, depending on the individual case; conditions may also be imposed.

You may start legal appeal proceedings in tax courts if you disagree with a ruling following your appeal. This generally incurs legal charges.

moving house
Moving house during the course of the tax year 2004 may affect the assessment for council tax for your dwelling or business. You should notify your city district or the Register Amsterdam of your move in good time.

Useful telephone numbers and addresses private persons

For information on:
- Property tax tel. 6 524 805
- Movable property tax tel. 6 524 805
- Sewage charges tel. 6 524 805
- Debt cancellation tel. 6 524 802
- Payment terms: tel. 6 524 800
- Refuse collection charges tel. 6 524 805
- Dog licence tel. 6 524 808
- Anti-pollution levy tel. 6 524 805
- Poll tax tel. 6 524 805
- General tel. 6 524 524

Useful telephone numbers and addresses businesses

housing associations, government and semi-government
- large institutional investors 6 524 822
- catering sector 6 524 822
large-scale enterprises
- other businesses 6 524 823
- collection 6 524 824

fax (Fiscal Matters Businesses):
- 020 - 65.24. 919 (housing associations, semi-governments, catering sector and large-scale enterprises)
- 020 – 65.24.900 (other businesses)
The Amsterdam Council Tax Guide for residents and businesses 2004 is issued by the Dienst Belastingen of the city of Amsterdam. This brochure also contains information on levies and rates charged by other bodies. It goes without saying that these organisations themselves are responsible for the contents of these contributions. This brochure describes the statutory rules in simple terms. The official text of the legislation prevails in cases of doubt.

Amsterdam, January 2004.

**edited by** Bureau Communicatie Gemeente Amsterdam

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**other council bodies who levy taxes**

<table>
<thead>
<tr>
<th>Charges</th>
<th>Information from</th>
<th>Address</th>
<th>Telephone</th>
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<tbody>
<tr>
<td>Inner harbour dues</td>
<td>Binnenwaterbeheer</td>
<td>De Ruijterkade 6</td>
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<td></td>
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<td>1013 AA</td>
<td></td>
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<td>Fire brigade levies</td>
<td>Amsterdam fire brigade</td>
<td>Weesperzijde 99</td>
<td>55.566.99</td>
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<td></td>
<td></td>
<td>1091 EL</td>
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<tr>
<td>Parking charges</td>
<td>Dienst Stadstoezicht</td>
<td>Weesperstraat 105 A</td>
<td>55.303.00</td>
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<tr>
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<td></td>
<td>1018 VN</td>
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<tr>
<td>Inland port dues</td>
<td>Parkeer Combinatie Holland</td>
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<td>0900-202 70 70</td>
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<td></td>
<td>Gemeentelijk Havenbedrijf</td>
<td>De Ruijterkade 7</td>
<td>52.345.00</td>
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**Fees, City districts**

- Market levy
- Precario tax levy
- Refuse collection charges

<table>
<thead>
<tr>
<th>City district</th>
<th>Address</th>
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<tbody>
<tr>
<td>Amsterdam-Centrum</td>
<td>Amstel 1</td>
<td>552.44.44</td>
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<tr>
<td>De Baarsjes</td>
<td>Baarsjesweg 224, 1058 AA</td>
<td>589.24.11</td>
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<tr>
<td>Bos en Lommer</td>
<td>Leeuwendalersweg 21 1055 JE</td>
<td>581.27.11</td>
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<td>Geuzenveld/Slotermeer</td>
<td>Plein ‘40-45 nr. 1, 1064 SW</td>
<td>889.80.00</td>
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<td>Amsterdam-Noord</td>
<td>Buikslootermplein 244, 1025 GB</td>
<td>634.99.11</td>
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<td>Oost/Watergraafsmeer</td>
<td>Linnaeusstraat 89, 1093 EK</td>
<td>774.44.44</td>
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<td>Osdorp</td>
<td>Osdorpplein 1000, 1068 TG</td>
<td>518.08.00</td>
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<tr>
<td>Oud-West</td>
<td>Kwakersstraat 3, 1053 WC</td>
<td>589.35.11</td>
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<td>Amsterdam Oud Zuid</td>
<td>Koninginnneweg 1, 1071 HZ</td>
<td>678.16.78</td>
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<td>Slotervaart/Overtoomse Veld</td>
<td>Jan Tooropstraat 15B, 1062 BK</td>
<td>511.16.66</td>
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<td>Westerpark</td>
<td>Haarlemmerweg 8-10, 1014 BE</td>
<td>581.03.11</td>
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<td>Zeeburg</td>
<td>Cruquiusweg 5, 1019 AT</td>
<td>608.07.11</td>
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<td>Zuideramstel</td>
<td>Pres. Kennedyplantsoen 3, 1079 SK</td>
<td>546.44.64</td>
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<td>Amsterdam Zuidoost</td>
<td>Bijlmerdreef 101, 1102 BP</td>
<td>567.05.11</td>
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</table>

**Postal address** postbus 23475, 1100 DZ Amsterdam

**E-mail** algemeen@gba.amsterdam.nl

**Visitors:** Bijlmerplein 395 [Amsterdamse Poort]
(Bus routes 50 and 54; stop at metro and circular line station Bijlmer)

**Opening times** Monday through to Friday, from 8.30 to 16.00 hours.

**Telephone:** Monday through to Friday, from 8.30 to 17.00 hours.

**Website:** [www.gemeentebelastingen.amsterdam.nl](http://www.gemeentebelastingen.amsterdam.nl)