



Aangifte/melding/opgaaf

Bpm

Vanaf 1 januari 2019

Waarom dit formulier?

As a private person or entrepreneur you can indicate with this form how you meet the tax obligations because of it in the Dutch registration number is sufficient.

- as a private individual or as an entrepreneur:
- you submit a tax return for a passenger car or a motorcycle
- you file a tax return due to conversion of the motor vehicle
- as an entrepreneur with an Article 8 permit: you report a tax on a passenger car or motorcycle
- as an entrepreneur: you give a gross bpm of a delivery van taken into use from 1 July 2005
- as a private individual or entrepreneur not liable to pay: you file a tax declaration for a delivery van

You then have to pay bpm or give the gross bpm to us.

You can enter your e-mail address on the form. Then can we will be of service quickly. If necessary, we communicate with you by e-mail. Do not give an e-mail address, then communicate we with you on paper.

Send only the first 6 pages of the form with the annex (s) on page 6 to:

tax authorities
PO Box 2710
6401 de Heerlen
More information

First read the 'Explanation Declaration / notification / statement bpm'.

Do you still have questions after that? Then look at belastingdienst.nl/auto

Vehicle identification number motor vehicle

Vehicle identification number
(VIN = chassis / frame number)

Document characteristic
(Last 7 positions of the VIN)

1 Declaration, report or statement

I write the motor vehicle in Dutch license plate in as:
(Please tick what applies.)

Private. I do

- 1 - declaration of tax for a passenger car or motorcycle
- 2 - declaration of tax for a delivery van
- 3 - declaration of tax for a delivery van already registered in the Dutch vehicle registration register
- 4 - declaration of tax due to conversion of the motor vehicle

Entrepreneur. I do

- 5 - declaration of tax for a passenger car or motorcycle
- 6 - reporting of a tax for a passenger car or motorcycle with an Article 8 permit
- 7 - gave a gross bpm of a delivery van
- 8 - declaration of tax due to conversion of the motor vehicle



[Dotted box for document number]

2 Data declarant / license holder

2a BSN/RSIN declarant / license holder [Dotted box]

2b The declarant / license holder is a:

Private
Initials, intermediate
grout and surname [Dotted boxes]

Entrepreneur
Company name [Dotted box]

Authorized sign *Enter if your company is not a sole proprietorship and you do not act as an authorized representative*

Initials, intermediate
grout and surname [Dotted boxes]

Number art8 license
If applicable. [Dotted box with B P M]

2c Contact details
Street name, house number
and addition [Dotted boxes]

Postcode and city [Dotted boxes]

telephone number [Dotted box]

E-mail address [Dotted box]

3 Agent data (if applicable)

3a Your authorized representative is a:

Private
Initials, intermediate
grout and surname [Dotted boxes]

Entrepreneur
Company name [Dotted box]

Authorized sign *Enter if your company is not a one-man business*

Initials, intermediate
grout and surname [Dotted boxes]

3b Contact details
Street name, house number
and addition [Dotted boxes]

Zipcode and city [Dotted boxes]

telephone number [Dotted box]

E-mail address [Dotted box]

Include a copy of the power of attorney as an attachment.



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4 RDW: Motor vehicle inspection data

Date on which the RDW motor vehicle has been inspected - -

If you report or declare gross bpm, continue with question 6.

5 RDW: Data applicant license plate

5a Yes. Continue with question 6.

Is the one mentioned under question 2: person the applicant of it registration number at the RDW?

No. Is the question 2 said person called the future license holder?

Yes. Continue with question 5b.

No. You can not file a declaration.

5b BSN / RSIN from applicant license plate with the RDW

The applicant is a:

Private
Initials, intermediate grout and surname

Entrepreneur
Company name

5c Contact details
Street name, house number and addition
Zipcode and city
telephone number



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6 **Motor vehicle data**

Vehicle identification number (Chassis / frame number)

6b Dutch license plate Enter if the motor vehicle already has a Dutch license plate.

- 6c Type of motor vehicle
Cross the type of motor vehicle and any subcategory
- Passenger car
 - PHEV passenger car (plug-in hybrid)
 - Special passenger car (including camper van)
 - Delivery van
 - Motorcycle

6d Brand

6e Type

6f Performance

6g Co2 emissions gr / km. Enter if your motor vehicle is a passenger car with a date of first admission after January 31, 2008

- 6h Fuel
Cross the type (s) fuel.
- Benzine
 - Ethanol (Alcohol)
 - Diesel
 - LNG (Liquefied Natural Gas)
 - Elektriciteit
 - LPG (Liquefied Petroleum Gas)
 - CNG (Aardgas)
 - Waterstof

6i Date of first admission - - Take over the (foreign) registration certificate or the information from the RDW.

7 **Net catalog price**

Net catalog price basic version. Enter € 0 if the motor vehicle is older than 25 years

€
.....

Accessories and options

€
.....

Net catalog price including accessories and options €
Dutch net catalog price applicable on the 1st admission date.
Enter if the date is 1st admission after 1 January 2010 or if you use this information for the calculation of the amount historical gross bpm.

€
.....



.....

8 Bpm

8a *Is the motor vehicle new and unused?* *Yes. Current gross bpm. Copy from Appendix A and continue with question 8d* €

Neer

8b *Gross bpm* *Current gross bpm. Take over from Annex A.* €

Choose from the current gross bpm or historical gross bpm (at historical gross bpm also gives you the date of the historical gross bpm on).

Historical gross bpm
Date selected historical gross bpm

..... - -

Historical gross bpm. Copy from 'Appendix B, Explanation calculation historical gross bpm' and send the relevant part of this appendix € with this form. You show how you have compiled this amount.

€

8c *Which method do you choose for the reduction?* *Price list. State the historical new price, the trade purchase value and the calculation number. Include a copy of the price list as an attachment.*

For used motor vehicles is a reduction (depreciation) of the bpm possible (see the 'Notes declaration / notification / statement bpm').

Historical new price. New price including all taxes on date 1st admission. Take over from the price list.

€

Commercial purchase value. Take over from the price list.

€

Calculation number price list

Other, namely
State the name of the price list if the calculation number is not known.

Valuation report. State the historical new price and the trade purchase value. Include a copy of the valuation report as an attachment.

Historical new price. New price including all taxes on date 1st admission. Take over from the valuation report.

€

Commercial purchase value. Take over from the valuation report

€

Flat-rate depreciation table. Depreciation percentage %
Copy from Appendix C and continue with question 8d.

8d *Payed bpm. Copy from question 8a or question 1, 2i or 3d of annex C. If you submit a notification or a gross bpm statement, continue with question 10.* €

You can set off an amount in connection with the conversion from the motor vehicle?

Yes. Amount to be settled in connection with the conversion-/-

€

Neer

8e *To pay bpm. Round off on whole euros down.* €



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9 **Extraordinary situations**

9a Do you have one license exemption bpm? For example, for a moving house or heritage? Yes. Number of exemption permit or number of import declaration on import from outside the EU [Dotted box]

Nee

9b Request a permit do not place septum in the context of the disability scheme? For delivery vans with a date Admission before 1 July 2005 Ja Nee

9c Request a refund of bpm disability scheme? For delivery vans with a date Admission from 1 July 2005. Ja Nee

The amount of bpm to be paid (question 8e) is reduced to nil if the exemption permit has been granted, the permit does not leave the partition is granted or your request refund bpm disabled regulation is honored.

10 **Signature**

name [Dotted box]

date [Dotted box] - [Dotted box] - [Dotted box]

Signature Write within the box [Dotted box]

- Price list
- Valuation report
- Power of attorney
- Appendix B, Explanation calculation of historical gross bpm

Attachments). Add the attachment (s) if you use these options have made





Bijlage A

Explanation calculation current gross bpm

Calculation of current gross bpm

Check what is applicable and calculate the current gross bpm

Passenger car

Co2 emissions. Copy from question 6g of the form 'Declaration / declaration / statement bpm'. gr/km

Bpm payable on the basis of CO2 emissions (see the 'Explanation Declaration / report / statement bpm'.) Tariff for passenger car €

Rate PHEV (plug-in hybrid)

Has your passenger car No a diesel engine?

Yes. Diesel surcharge. As the CO2 emissions of your passenger car more than 61 gr / km: €
CO2 emissions - 61 gr / km × € 88.43 € +

Current gross bpm. Fill in at Question 8a or 8b of the form 'Declaration / declaration / statement bpm'. €

Motor vehicle runs exclusively on electricity or hydrogen

Actual gross bpm = € 0. Fill in at Question 8a or 8b of the form 'Declaration / declaration / statement bpm'. €

Special passenger car (including camper van)

Net catalog price including accessories and options. €
Take over of question 7 of the form 'Declaration / declaration / statement bpm'. 37,7 % ×

Calculate 37.7% of the net catalog price. €

Do your special passenger car one diesel engine? No. Reduction amount € 1,283 € +/-
 Yes. Multiplication amount € 273

Current gross bpm. Fill in at question 8a or 8b € of the form 'Declaration / declaration / statement bpm'. €



Calculation current gross bpm (continued)

Delivery van
 Net catalog price including accessories and options.
 Take over of question 7 of the form
 'Declaration / declaration / statement bpm'.

€	
	37,7 %
€	

x

Calculate 37.7% of the net catalog price

Has your delivery van a diesel engine? No. Reduction amount € 1,283'

€	
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+/-

Yes. Multiplication amount € 273

Current gross bpm. Fill in at question 8a or 8b of the form 'Declaration / declaration / statement bpm'

€	
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Motorcycle
 Net catalog price including accessories and options.
 Take over of question 7 of the form
 'Declaration / declaration / statement bpm'.

€	
	9,6 %
€	

x

Is the net catalog price € 2.134 or more?

Noe
 Then calculate 9.6% of the net catalog price

Current gross bpm. Fill in at question 8a or 8b of the form 'Declaration / declaration / statement bpm'

€	
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Yes
 Then calculate 19.4% of the net catalog price
 Reduction amount

	19,4 %
€	
€	210

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Current gross bpm. Fill in at question 8a or 8b of the form 'Declaration / declaration / statement bpm'

€	
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Bijlage B

Explanation calculation historical gross bpm

Why this form?

- With this appendix you calculate the most favorable historical gross bpm for you.
- Select the type of motor vehicle with the corresponding fuel.
 - Choose the period with which you choose the historical gross bpm you compile the calculation of the historical gross bpm. You can take the date where the total calculation of the historical gross bpm is the most advantageous.
 - Transfer this amount and the chosen date to the declaration.

Vehicle identification number motor vehicle

Vehicle identification number
(VIN = chassis / frame number)

Document characteristic
(Last 7 positions of the VIN)

A Passenger car - petrol, ethanol, LPG or LNG

1 Net catalog price including accessories and options

1a Net catalog price including accessories and options.
Copy from question 7 of the form 'Declaration / notification / statement bpm'.

1b Percentage of the net catalog price

period from	to	Percentage of net catalog price
01-01-1993	01-02-2008	45,2%
01-02-2008	01-01-2009	42,3%
01-01-2009	01-01-2010	40,0% (0% als CO ₂ -uitstoot ≤ 110 gr/km + ingebruikname na 31-12-2008)
01-01-2010	01-01-2011	27,4% (0% als CO ₂ -uitstoot ≤ 110 gr/km + ingebruikname na 31-12-2008)
01-01-2011	01-01-2012	19,0% (0% als CO ₂ -uitstoot ≤ 110 gr/km + ingebruikname na 31-12-2008)
01-01-2012	01-07-2012	11,1% (0% als CO ₂ -uitstoot ≤ 110 gr/km + ingebruikname na 31-12-2008)
01-07-2012	01-01-2013	11,1% (0% als CO ₂ -uitstoot ≤ 102 gr/km + ingebruikname na 31-12-2008)

1c Bpm on net catalog price including accessories and options. Calculate: 1a × 1b.

2 CO₂ emission

2a CO₂ emissions. Copy from question 6g of the form 'Declaration / declaration / statement bpm'.

2b CO₂ surcharge

period from	to	CO ₂ limit	surcharge	commissioning
01-02-2008	01-01-2009	> 232	€ 110 per gr/km	na 31-01-2008
01-01-2009	01-01-2010	> 205	€ 125 per gr/km	na 31-01-2008



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A Passenger car - petrol, ethanol, LPG or LNG (continued)

2c Bpm payable on the basis of CO2 emissions €

period from to The rates for this calculation can be found on our website at bpm rates.
01-01-2010 present day

2d Deduction not just a very economical passenger car €

period from	to	CO ₂	deduction	comissioning
01-01-2010	01-01-2011	>110 and ≤120	-€ 750	na 31-12-2009
01-01-2011	01-01-2012	>110 and ≤120	-€ 500	na 31-12-2010

2e Bpm on CO2 emissions. Add: 2b + 2c + 2d. €

3 Deduction of petrol

Deduction of petrol

€

period from	to	deduction	
01-01-1993	01-02-2008	-€ 1.540	
01-02-2008	01-01-2009	-€ 1.442	
01-01-2009	01-01-2011	-€ 1.288	(€ 0 als CO ₂ emission ≤ 110 gr/km + commissioned after 31-12-2008)
01-01-2011	01-01-2012	-€ 824	(€ 0 als CO ₂ emission ≤ 110 gr/km + commissioned after 31-12-2008)
01-01-2012	01-07-2012	-€ 450	(€ 0 als CO ₂ emission ≤ 110 gr/km + commissioned after 31-12-2008)
01-07-2012	01-01-2013	-€ 450	(€ 0 als CO ₂ emission ≤ 102 gr/km + commissioned after 31-12-2008)

4 Energielabel

Energielabel	<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C	<input type="checkbox"/> D	<input type="checkbox"/> E	<input type="checkbox"/> F	<input type="checkbox"/> G	<input type="checkbox"/> No/ not known	
period from to	Label A	Label B	Label C	Label D	Label E	Label F	Label G/geen	commissioned	
01-07-2006 01-02-2008	-€ 1.000	-€ 500	€ 0	+€ 135	+€ 270	+€ 405	+€ 540	after 30-06-2006	
01-02-2008 01-01-2010	-€ 1.400	-€ 700	€ 0	+€ 400	+€ 800	+€ 1.200	+€ 1.600	after 30-06-2006	
01-01-2009 01-01-2010	all labels € 0 if CO ₂ emissions ≤ 110 gr / km								after 31-12-2008

Deduction / supplement energy label

€

5 Hybrid passenger car

Deduction of a hybrid passenger car A B €

Periode van	Tot	Label A	Label B	commissioned
01-01-2006	01-07-2006	Historical gross bpm ₁ = € 0	-€ 3.000	after 31-12-2005
01-07-2006	01-07-2010	-€ 5.000	-€ 2.500	after 30-06-2006

6 Historical gross bpm

Historical gross bpm. Add: 1c + 2e + 3 + 4 + 5. Enter '0' if the amount is negative.
Fill in at question 8b of the form 'Declaration / declaration / statement bpm'.

€



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B Passenger Car - Diesel

1 Net catalog price including accessories and options

1a Net catalog price including accessories and options
 Copy from question 7 of the form 'Declaration / notification / statement bpm'. €

1b Percentage of the net catalog price %

period from	to	Percentage of net catalog price
01-01-1993	01-02-2008	45,2%
01-02-2008	01-01-2009	42,3%
01-01-2009	01-01-2010	40,0% (0% als CO ₂ emission ≤ 95 gr/km · commissioned after 31-12-2008)
01-01-2010	01-01-2011	27,4% (0% als CO ₂ emission ≤ 95 gr/km · commissioned after 31-12-2008)
01-01-2011	01-01-2012	19,0% (0% als CO ₂ emission ≤ 95 gr/km · commissioned after 31-12-2008)
01-01-2012	01-07-2012	11,1% (0% als CO ₂ emission ≤ 95 gr/km · commissioned after 31-12-2008)
01-07-2012	01-01-2013	11,1% (0% als CO ₂ emission ≤ 91 gr/km · commissioned after 31-12-2008)

1c Bpm on net catalog price including accessories and options. Calculate: 1a × 1b. €

2 CO₂-emission

2a Co2 emissions. Copy from question 6g of the form 'Declaration / declaration / statement bpm'. gr/km

2b CO2 surcharge €

period from	to	CO ₂ grens	surcharge	commissioned
01-02-2008	01-01-2009	> 192	€ 110 per gr/km after	31-01-2008
01-01-2009	01-01-2010	> 170	€ 125 per gr/km after	31-01-2008

2c Bpm payable on the basis of CO2 emissions €

period to from The rates for this calculation can be found on our website at bpm rates
 01-01-2010 present day

2d Deduction not just a very economical passenger car €

period from	to	CO ₂	deduction	commissioned
01-01-2010	01-01-2011	>95 en ≤120	-€ 750 after	31-12-2009
01-01-2011	01-01-2012	>95 en ≤120	-€ 500 after	31-12-2010

2e Bpm on CO2 emissions. Add: 2b + 2c + 2d. €



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B	Passenger car - diesel (continued)
3	Deduction / surcharge for diesel

3a a Fixed deduction / surcharge for diesel €

period from	to	deductiion/ surcharge	
01-01-1993	01-05-2000	- € 580	
01-05-2000	01-02-2008	+ € 328	
01-02-2008	01-01-2009	+ € 307	
01-01-2009	01-01-2010	+ € 366	(€ 0 if CO2 emissions ≤ 95 gr / km + commissioning after 31-12-2008)
01-01-2010	01-01-2011	+ € 1.076	(€ 0 if CO2 emissions ≤ 95 gr / km + commissioning after 31-12-2008)
01-01-2011	01-01-2012	+ € 1.526	(€ 0 if CO2 emissions ≤ 95 gr / km + commissioning after 31-12-2008)
01-01-2012	01-07-2012	+ € 1.900	(€ 0 if CO2 emissions ≤ 95 gr / km + commissioning after 31-12-2008)

3b Variable surcharge diesel €

period from	to	CO ₂ -emission	surcharge
01-07-2012	01-08-2012	> 70 gr/km	€ 40,68 per gr/km
			(€ 0 if CO2 emissions ≤ 91 gr / km + commissioning after 31-12-2008)
01-08-2012	01-01-2013	> 70 gr/km	€ 40,68 per gr/km
01-01-2013	01-01-2014	> 70 gr/km	€ 56,13 per gr/km
01-01-2014	01-01-2015	> 70 gr/km	€ 72,93 per gr/km
01-01-2015	01-01-2016	> 70 gr/km	€ 86,00 per gr/km
01-01-2016	01-01-2017	> 67 gr/km	€ 86,43 per gr/km
01-01-2017	01-01-2018	> 65 gr/km	€ 86,69 per gr/km
01-01-2018	01-01-2019	> 63 gr/km	€ 87,38 per gr/km
01-01-2019	heden	> 61 gr/km	€ 88,43 per gr/km

3c Is the fine dust emission ≤ 5 mg / km and the commissioning is after 30-06-2005? €

No or not known

Yes. Fill in fine dust emission deduction

period from	to	deduction
01-07-2005	01-04-2008	- € 600
01-04-2008	01-01-2009	
		Enter the particulate matter and calculate: particulate emissions × € 200 minus € 900 (if the outcome is positive: fill in € 0)
		Fine dust emission mg/km
01-01-2009	01-01-2010	- € 600
01-01-2010	01-01-2011	- € 300

3d Does the passenger car meet the Euro-6 standard and is the commissioning after 31-12-2010? €

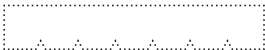
No or not known

Yes. Fill in the deduction euro-6 standard

period from	to	deductions
01-01-2011	01-01-2012	- € 1.500
01-01-2012	01-01-2013	- € 1.000
01-01-2013	01-01-2014	- € 500

3e Deduction / surcharge for diesel. Add: 3a + 3b + 3c + 3d. €





B Passenger Car - diesel (continued)
4 Energielabel

Energielabel A B C D E F G none / not known

Periode van	Tot	Label A	Label B	Label C	Label D	Label E	Label F	Label G/geen	commissioned after	
01-07-2006	01-02-2008	-€1.000	-€500	€0	+€135	+€270	+€ 405	+€ 540	30-06-2006	
01-02-2008	01-01-2010	-€1.400	-€700	€0	+€400	+€800	+€1.200	+€1.600	30-06-2006	
01-01-2009	01-01-2010	all labels € 0 if CO2 emissions ≤ 95 gr / km								after 31-12-2008

deduction / surcharge energy labels

€

5 hybrid passenger car

deduction hybrid passenger car A B

€

Periode van	Tot	Label A	Label B	Ingebruikname
01-01-2006	01-07-2006	Historische bruto bpm = €0	-€ 3.000	na 31-12-2005
01-07-2006	01-07-2010	-€5.000	-€ 2.500	na 30-06-2006

6 Historische bruto bpm

Historical gross bpm. Add: 1c + 2e + 3e + 4 + 5. Enter '0' if the amount is negative. Fill in at question 8b of the form 'Declaration / declaration / statement bpm'.

€



C Personenauto – aardgas

1 Nettocatalogusprijs inclusief accessoires en opties

1a Nettocatalogusprijs inclusief accessoires en opties. €
 Neem over van vraag 7 van het formulier 'Aangifte/melding/opgaaf bpm'.

1b Percentage van de nettocatalogusprijs %

Periode van	Tot	Percentage van nettocatalogusprijs
01-01-1993	01-02-2008	45,2%
01-02-2008	01-01-2009	42,3%
01-01-2009	01-01-2010	40,0% (0% als CO ₂ -uitstoot ≤ 110 gr/km + ingebruikname na 31-12-2008)
01-01-2010	01-01-2011	27,4% (0% als CO ₂ -uitstoot ≤ 95 gr/km + ingebruikname na 31-12-2008)
01-01-2011	01-01-2012	19,0% (0% als CO ₂ -uitstoot ≤ 95 gr/km + ingebruikname na 31-12-2008)
01-01-2012	01-07-2012	11,1% (0% als CO ₂ -uitstoot ≤ 95 gr/km + ingebruikname na 31-12-2008)
01-07-2012	01-08-2012	11,1% (0% als CO ₂ -uitstoot ≤ 91 gr/km + ingebruikname na 31-12-2008)
01-08-2012	01-01-2013	11,1% (0% als CO ₂ -uitstoot ≤ 102 gr/km + ingebruikname na 31-12-2008)

1c Bpm over nettocatalogusprijs inclusief accessoires en opties. Bereken: 1a × 1b. €

2 CO₂-uitstoot

2a CO₂-uitstoot. Neem over van vraag 6g van het formulier 'Aangifte/melding/opgaaf bpm'. gr/km

2b CO₂-toeslag €

Periode van	Tot	CO ₂ grens	Toeslag	Ingebruikname
01-02-2008	01-01-2009	> 232	€ 110 per gr/km	na 31-01-2008
01-01-2009	01-01-2010	> 205	€ 125 per gr/km	na 31-01-2008

2c Te betalen bpm op basis van CO₂-uitstoot €

Periode van	Tot	De tarieven voor deze berekening vindt u op onze website bij bpm-tarieven .
01-01-2010	heden	

2d Aftrek net niet zeer zuinige personenauto €

Periode van	Tot	CO ₂	Aftrek	Ingebruikname
01-01-2010	01-01-2011	>95 en ≤120	-€ 750	na 31-12-2009
01-01-2011	01-01-2012	>95 en ≤120	-€ 500	na 31-12-2010

2e Bpm over CO₂-uitstoot. Tel op: 2b + 2c + 2d. €

3 Aftrek aardgas

Aftrek aardgas €

Periode van	Tot	Aftrek
01-01-1993	01-02-2008	-€ 1.540
01-02-2008	01-01-2009	-€ 1.442
01-01-2009	01-01-2010	-€ 1.288 (€ 0 als CO ₂ -uitstoot ≤ 110 gr/km + ingebruikname na 31-12-2008)
01-01-2010	01-01-2011	-€ 1.788 (€ 0 als CO ₂ -uitstoot ≤ 95 gr/km + ingebruikname na 31-12-2008)
01-01-2011	01-01-2012	-€ 1.324 (€ 0 als CO ₂ -uitstoot ≤ 95 gr/km + ingebruikname na 31-12-2008)
01-01-2012	01-07-2012	-€ 950 (€ 0 als CO ₂ -uitstoot ≤ 95 gr/km + ingebruikname na 31-12-2008)
01-07-2012	01-08-2012	-€ 450 (€ 0 als CO ₂ -uitstoot ≤ 91 gr/km + ingebruikname na 31-12-2008)
01-08-2012	01-01-2013	-€ 450 (€ 0 als CO ₂ -uitstoot ≤ 102 gr/km + ingebruikname na 31-12-2008)



C Personenauto – aardgas (vervolg)
4 Energielabel

Energielabel		<input type="checkbox"/> A	<input type="checkbox"/> B	<input type="checkbox"/> C	<input type="checkbox"/> D	<input type="checkbox"/> E	<input type="checkbox"/> F	<input type="checkbox"/> G	<input type="checkbox"/> Geen/ niet bekend	
Periode van	Tot	Label A	Label B	Label C	Label D	Label E	Label F	Label G/geen	Ingebruikname	
01-07-2006	01-02-2008	-€ 1.000	-€ 500	€ 0	+€ 135	+€ 270	+€ 405	+€ 540	na 30-06-2006	
01-02-2008	01-01-2010	-€ 1.400	-€ 700	€ 0	+€ 400	+€ 800	+€ 1.200	+€ 1.600	na 30-06-2006	
01-01-2009	01-01-2010	alle labels € 0 als CO ₂ -uitstoot ≤ 110 gr/km								na 31-12-2008

Aftrek/toeslag energielabel

5 Hybride personenauto

Aftrek hybride personenauto		<input type="checkbox"/> A	<input type="checkbox"/> B	Ingebruikname
Periode van	Tot	Label A	Label B	Ingebruikname
01-01-2006	01-07-2006	Historische bruto bpm = € 0	-€ 3.000	na 31-12-2005
01-07-2006	01-07-2010	-€ 5.000	-€ 2.500	na 30-06-2006

6 Historische bruto bpm

Historische bruto bpm. Tel op: 1c + 2e + 3 + 4 + 5. Vul '0' in als het bedrag negatief is.
Vul in bij vraag 8b van het formulier 'Aangifte/melding/opgaaf bpm'.

D Personenauto en overige motorrijtuigen – elektriciteit

Er is géén bpm verschuldigd.

Vanaf 1 januari 2002 tot 31 januari 2008 kan onder voorwaarden de elektromotor ook met een verbrandingsmotor worden gecombineerd. Er is ook dan geen bpm verschuldigd.
De tarieven voor deze berekening vindt u op onze website bij [bpm-tarieven](#).

Historische bruto bpm. Vul in bij vraag 8b van het formulier 'Aangifte/melding/opgaaf bpm'.

E Personenauto en overige motorrijtuigen – waterstof

Er is géén bpm verschuldigd.

Historische bruto bpm. Vul in bij vraag 8b van het formulier 'Aangifte/melding/opgaaf bpm'.



--

F	Bijzondere personenauto (o.a. kampeerauto) – benzine of diesel
1	Nettocatalogusprijs inclusief accessoires en opties

1a Nettocatalogusprijs inclusief accessoires en opties
Neem over van vraag 7 van het formulier 'Aangifte/melding/opgaaf bpm'.

€	
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1b Percentage van de nettocatalogusprijs

	%
--	---

Periode van	Tot	Percentage van nettocatalogusprijs
01-01-1993	01-02-2008	45,2%
01-02-2008	01-01-2009	42,3%
01-01-2009	01-01-2010	40,0%
01-01-2010	heden	37,7%

1c Bpm over nettocatalogusprijs inclusief accessoires en opties. Bereken: 1a × 1b.

€	
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2	Aftrek/toeslag brandstof
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2a Heeft uw Nee *Vul in aftrek benzine.*

bijzondere personenauto een diesel-motor?	Periode van	Tot	Aftrek
	01-01-1993	01-02-2008	- € 1.540
	01-02-2008	01-01-2009	- € 1.442
	01-01-2009	01-01-2010	- € 1.288
	01-01-2010	heden	- € 1.283

€	
---	--

Ja *Vul in aftrek/toeslag diesel.*

Periode van	Tot	Aftrek/toeslag
01-01-1993	01-05-2000	- € 580
01-05-2000	01-02-2008	+ € 328
01-02-2008	01-01-2009	+ € 307
01-01-2009	01-01-2010	+ € 366
01-01-2010	heden	+ € 273

€	
---	--

2b Is de fijnstofuitstoot Nee of niet bekend

Ja *Vul in aftrek fijnstofuitstoot.*

is de ingebruikname na	Periode van	Tot	Aftrek
≤ 5 mg/km en 30-06-2005?	01-07-2005	01-04-2008	- € 600
	01-01-2009	01-01-2010	- € 600
	01-01-2010	01-01-2011	- € 300

€	
---	--

2c Voldoet de bestelauto aan de euro-6-norm en is de ingebruikname na 31-12-2010? Nee of niet bekend

Ja *Vul in aftrek euro-6-norm.*

ingebruikname na 31-12-2010?	Periode van	Tot	Aftrek
	01-01-2011	01-01-2012	- € 1.500
	01-01-2012	01-01-2013	- € 1.000
	01-01-2013	01-01-2014	- € 500

€	
---	--

2d Aftrek/toeslag. Tel op: 2a + 2b + 2c.

€	
---	--

3	Historische bruto bpm
----------	------------------------------

Historische bruto bpm. Tel op: 1c + 2d. Vul '0' in als het bedrag negatief is.
Vul in bij vraag 8b van het formulier 'Aangifte/melding/opgaaf bpm'.

€	
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.....

G Bestelauto – benzine of diesel

1 Nettocatalogusprijs inclusief accessoires en opties

1a Nettocatalogusprijs inclusief accessoires en opties
 Neem over van vraag 7 van het formulier 'Aangifte/melding/opgaaf bpm'. €

1b Percentage van de nettocatalogusprijs %

Periode van	Tot	Percentage van nettocatalogusprijs
01-07-2005	heden	0% als brandstof is waterstof
01-07-2005	01-02-2008	45,2%
01-02-2008	01-01-2009	42,3%
01-01-2009	01-01-2010	40,0%
01-01-2010	heden	37,7% (0% als CO ₂ -uitstoot = 0)

1c Bpm over nettocatalogusprijs inclusief accessoires en opties. Bereken: 1a × 1b. €

2 Aftrek/toeslag brandstof

2a Heeft uw bestelauto een diesel-motor? Nee *Vul in aftrek benzine.*

Periode van	Tot	Aftrek
01-07-2005	01-02-2008	-€ 1.540
01-02-2008	01-01-2009	-€ 1.442
01-01-2009	01-01-2010	-€ 1.288
01-01-2010	heden	-€ 1.283

€

Ja *Vul in toeslag diesel.*

Periode van	Tot	Toeslag
01-07-2005	01-02-2008	+€ 328
01-02-2008	01-01-2009	+€ 307
01-01-2009	01-01-2010	+€ 366
01-01-2010	heden	+€ 273

€

2b Is de fijnstofuitstoot ≤ 5 mg/km en is de ingebruikna-
 me na 30-06-2005? Nee of niet bekend Ja *Vul in aftrek fijnstofuitstoot.*

Periode van	Tot	Aftrek
01-07-2005	01-04-2008	-€ 600
01-01-2009	01-01-2010	-€ 600
01-01-2010	01-01-2011	-€ 300

€

2c Voldoet de bestelauto aan de euro-6-norm en is de ingebruikna-
 me na 31-12-2010? Nee of niet bekend Ja *Vul in aftrek euro-6-norm.*

Periode van	Tot	Aftrek
01-01-2011	01-01-2012	-€ 1.500
01-01-2012	01-01-2013	-€ 1.000
01-01-2013	01-01-2014	-€ 500

€

2d Aftrek/toeslag. Tel op: 2a + 2b + 2c. €

3 Historische bruto bpm

Historische bruto bpm. Tel op: 1c + 2d. Vul '0' in als het bedrag negatief is.
 Vul in bij vraag 8b van het formulier 'Aangifte/melding/opgaaf bpm'. €



.....

H	Motorrijwiel – benzine of diesel
1	Nettocatalogusprijs inclusief accessoires en opties

1a Nettocatalogusprijs inclusief accessoires en opties. *Neem over van vraag 7.*

€

1b Is de netto-catalogusprijs minder dan € 2.134? Ja *Vermenigvuldig nettocatalogusprijs met een van onderstaande percentages.*

..... %

Periode van	Tot	Percentage
01-01-1993	01-02-2008	10,2%
01-02-2008	heden	9,6%

€

Nee *Vermenigvuldig nettocatalogusprijs met een van onderstaande percentages.*

Periode van	Tot	Percentage
01-01-1993	01-02-2008	20,7%
01-02-2008	heden	19,4%

..... %

Aftrek vast bedrag

Periode van	Tot	Aftrek
01-01-1993	01-02-2008	-€ 224
01-02-2008	heden	-€ 210

€

2	Historische bruto bpm
----------	------------------------------

Historische bruto bpm. *Neem over van vraag 1b. Vul '0' in als het bedrag negatief is. Vul in bij vraag 8b van het formulier 'Aangifte/melding/opgaaf bpm'.*

€





Bijlage C

Explanation calculation of the reduction

Determine reduction method bpm

For used motor vehicles a reduction (depreciation) of the bpm is possible. With this appendix you can calculate the reduction and the amount to be paid. Which method do you choose for the reduction on the bpm? See the 'Explanation Declaration / report / statement bpm'.

- Price list. Continue with question 1.
- Valuation report. Continue with question 2.
- Depreciation table. Continue with question 3

1 Reduction based on price list

- 1a Historical new price. New price including all taxes on date 1st admission. Take over from the price list. €
- 1b Commercial purchase value. Take over from the price list. € -
- 1c Historical new price minus trade purchase value. Calculate: 1a - 1b. €
- 1d Part: 1c through 1a. Historical new price minus trade purchase value share by historic new price. €
 1 0 0 ×
- 1e Actual depreciation percentage. Calculate: 1d × 100. %
- 1f Actual gross bpm or historical gross bpm. Transfer from question 8b of the form 'Declaration / declaration / statement bpm' €
- 1g Actual depreciation percentage. Take over from question 1e. %
- 1h Depreciation. Calculate: 1f × 1st. € -
- 1i Payed bpm. Subtract: 1f - 1h. Fill in at question 8d of the form 'Declaration / declaration / statement bpm' €



2

Reduction based on valuation report

- 2a Historical new price. New price including all taxes on date 1st admission. Take over from the valuation report. €
- 2b Commercial purchase value. Take over from the valuation report. € -
- 2c Historical new price minus trade purchase value. Calculate: 2a - 2b. €
- 2d Part: 2c through 2a. Historical new price minus trade purchase value share by historic new price. €
- :
- 1 0 0
- x
- 2e Calculate: 2d × 100 %
- 2f Actual gross bpm or historical gross bpm
Copy from question 8b of the form 'Declaration / declaration / statement bpm'. €
- 2g Actual depreciation percentage. Take over from question 2e. % x
- 2h Depreciation. Calculate: 2f × 2g. € -
- 2i Payed bpm. Subtract: 2f - 2h. €
- Fill in at question 8d of the form 'Declaration / declaration / statement bpm'.

3

Reduction based on depreciation table

- 3a Actual gross bpm or historical gross bpm.
Transfer from question 8b of the form 'Declaration / declaration / statement bpm'. €
- 3b Depreciation percentage. Enter question 8c of the form 'Declaration / notification / statement bpm'. % x
- 3c Depreciation. Calculate 3a × 3b. € -
- 3d Payed bpm. Subtract: 3a - 3c. €
- Fill in at question 8d of the form 'Declaration / declaration / statement bpm'.





Bijlage D

model power of attorney

One-time power of attorney

The undersigned
Name declarant
with BSN / RSIN
hereinafter referred to as 'Principal'

.....
.....
.....

Indicates proxy
Name of the authorized representative

.....

to give all on behalf of the principal
to carry out legal acts
necessary for doing
bpm declaration for the motor vehicle
with vehicle identification number

.....

Duur

The proxy takes effect on the date of signing and ends when the bpm declaration has been made or at the time the proxy holder withdraws the proxy in writing.
The principal declares this written withdrawal directly to the tax authorities.
Send the message of the withdrawal to
tax authorities
PO Box 4
6400 aa Heerlen

Ondertekening

Plaats

.....

Datum

..... - -

Signature
proxy

.....
.....
.....

