

Importers, Manufacturers & Resellers

According to Dutch law, it is permitted to make copies of copyright protected works for personal practice, study or use. To compensate for this lawful exception, a fair compensation is to be paid to the authors and other rightsholders of these works: the private copying levy. The level of the levies is related to the harm inflicted as a consequence of the private copying exception. The levies are determined for all items within the meaning of Section 16(c) et seq. of the Dutch Copyright Act (Auteurswet) to which the Private Copying Regulation relates. The Dutch Copyright Law states that importers and manufacturers are liable for paying the private copying levies upon import or fabrication. So if you import or manufacture levy liable products (e.g. assemble a PC or refurbish a smartphone) in the Netherlands, you are legally obligated to report to Stichting de Thuiskopie (hereafter Thuiskopie). Please find below more information on how parties can comply with Dutch regulations and which items are levy liable per 2025.

Rates and devices 2025	Rate
1. Desktop/PC/notebook/server/mediacenter	€ 2.80
2. Tablet	€ 2.80
3. Smartphone/phone with MP3 function	€ 5.70
4. Portable audio/video player	€ 1.80
5. E-reader	€ 0.80
6. External HDD/SSD – USB >=256GB	€ 0.90
7. USB-stick <256GB	€ 0.40
8. Wearables with storage capacity	€ 0.40

Refurbishment

If an item is altered in such manner that this can be considered to be manufacturing within the meaning of the Dutch Copyright Act, the Private Copying Levy will be payable if this item is made available to a new buyer.

Manufacturing: to manufacture, reassemble or arrange for the manufacture of an item within the meaning of Section 16(c) of the Dutch Copyright Act (Auteurswet) in such manner that this can be considered to be a complete product that is new to the market. A used device is the basis for "refurbished". This device is renovated, adapted, renewed, checked and / or rebuilt in such a way that it can be sold to a new consumer.

Because the useful life of refurbished devices is on average shorter than that of completely new devices (which makes it plausible that fewer private copies are stored on them), the tariff is 40% lower than the regular tariff for that device.

Options for Importers, Manufacturers & Resellers

Reporting to Thuiskopie can be done in two different ways; with or without a collection agreement (contract). In consultation with the importer/manufacturer Thuiskopie suggests which option, based on your activities, is most practical to meet your legal obligations. Below the differences between reporting with and without a contract are further explained. Resellers that do not import or manufacture have no legal obligation to report to Thuiskopie. It can however be beneficial to sign an agreement in order to buy/sell devices without a private copying levy.

Contracting Parties

Thuiskopie offers importers/manufacturers and resellers the opportunity to sign an agreement in order to report on a monthly basis (instead of upon import). Contracting parties have the advantage to pay a private copying levy solely for sales onto the Dutch market instead of paying for all imported devices. Contracting parties can export devices levy-free out of their NL-based stock. Additionally contracting parties may deliver devices levy-free to other contracting parties if mutually agreed. Also contracting parties can deliver levy-free to professional users.

In case parties have purchased devices including a private copying levy they do not have to include these devices in their report to Thuiskopie, they can claim a refund in case the devices are exported or sold to professional users. The contract includes an arrangement that provides parties an annual reimbursement of max. 5% if all contractual obligations, including an annual audit, are met.

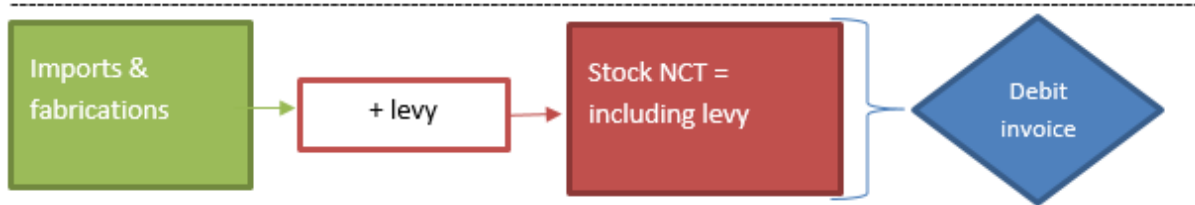
Non-Contracting Parties

In order to meet your legal obligations it is not required to sign an agreement. In some cases reporting as a Non-Contracting party is more practical. Non-Contracting parties report to Thuiskopie on the moment of import or fabrication according to the law. They don't have contractual obligations (e.g. the annual audit). As a result Non-Contracting parties are required to provide evidence to Thuiskopie (like purchase invoices, transport documents) that enables Thuiskopie to verify the report.

Non-Contracting parties cannot purchase levy-free and have to pay for all their imports/fabrications and therefore keep stock including the private copying levy. In case parties export devices or deliver to professional users they can claim a refund according to the **Conditions for Exemption and Refund**. So depending on the frequency of imports and type of customers (e.g. consumers only) it can be practical to report and pay at the moment of import/fabrication and not sign the collection agreement.

Reporting for Non-Contracting parties (NCT) Stichting de Thuiskopie

NCT report on product group level the total numbers of devices imported or fabricated at the moment of import/fabrication. The details of the imports/fabrications are uploaded as evidence and have to support the reported numbers.

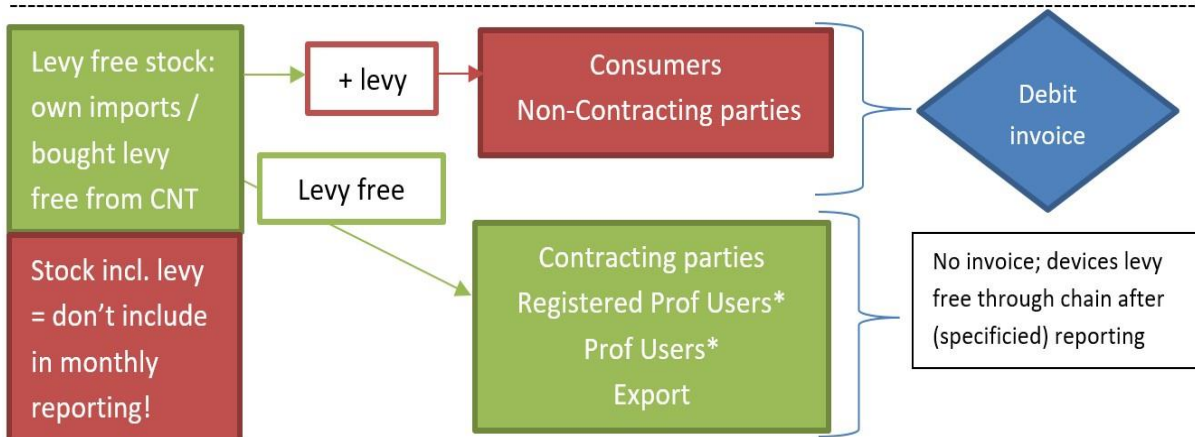


Flow chart reporting Non-Contracting parties

Reporting for Contracting parties (CNT) Stichting de Thuiskopie

CNT submit on product group level the total numbers sold on a monthly basis. Sales numbers are split into sales to; contracting parties, professional users and export.

Note: if devices are bought levy included these devices do not have to be reported to Thuiskopie, parties can claim a refund if devices purchased including private copying levy are exported or sold to professional users. Also, levy free deliveries between contracting parties have to be mutually agreed upon!



Flow chart reporting Contracting parties

Overview evidence for reporting

Non-Contracting parties are not audited annually and need to provide evidence with each report in order for Thuiskopie to verify the report.

Reporting Type	Submitted on portal
Report NCT	Purchase invoice / evidence of imports/fabrications
Report CNT	Sales on product group level specified for contracting parties / Registered Professional Users* / Professional Users *

**For smartphones/telephones with mp3-player a copy of the user agreement/user regulation must be accompanied with the report/refund request, unless the professional user is registered with Thuiskopie and has declared that smartphones /telephones with mp3-player are solely used for own professional use. On request of Thuiskopie the registered professional user needs to provide the user agreement/user regulation. The user agreement/user regulation is an agreement between employee and employer showing that the employee may not use the device for private purposes in accordance with Article 16c of the Copyright Act.*

Refunds Stichting de Thuiskopie

In case NCT/CNT have purchased devices including a private copying levy they sell these devices to the customer levy included, unless devices are exported or professionally used. If the latter applies devices may be sold without levy and parties can claim a refund. Refund requests for professional use for smartphones/telephones with mp3-player must be accompanied by a copy of the user agreement/user regulation, unless the professional user is registered with Thuiskopie and has declared that smartphones

/telephones with mp3-player are solely used for own professional use. The user agreement/user regulation is an agreement between employee and employer showing that the employee may not use the device for private purposes in accordance with Article 16c of the Copyright Act.

- Exports; parties that have purchased devices including a private copying levy and subsequently sell these devices abroad may claim a refund for export.
- Professional Use¹; parties that have purchased devices including a private copying levy and are going to use the devices professionally may claim a refund for their own professional use. NCT/CNT may also claim a refund for the professional use of their customers, this is not required as professional users can also claim a refund themselves.
- The request for a refund must be submitted to the Foundation within six months of the purchase date or export date failing which the right to a refund will lapse.



Flow Chart Refunds

Overview evidence for refund requests

The evidence that needs to be provided when claiming a refund is found in the table below. An overview of all conditions that apply for refund requests is found in our Conditions for Exemption and Refund [here](#).

Refund Type	Submitted on Portal
Professional Use	Purchase invoice (evidence that device is purchased levy included) Sales invoice (evidence that device is sold to prof. user* and not to a reseller/consumer.
Export	Purchase invoice (evidence that device is purchased levy included) Export documents (evidence of Export/ Sales invoices / Shipping documents.

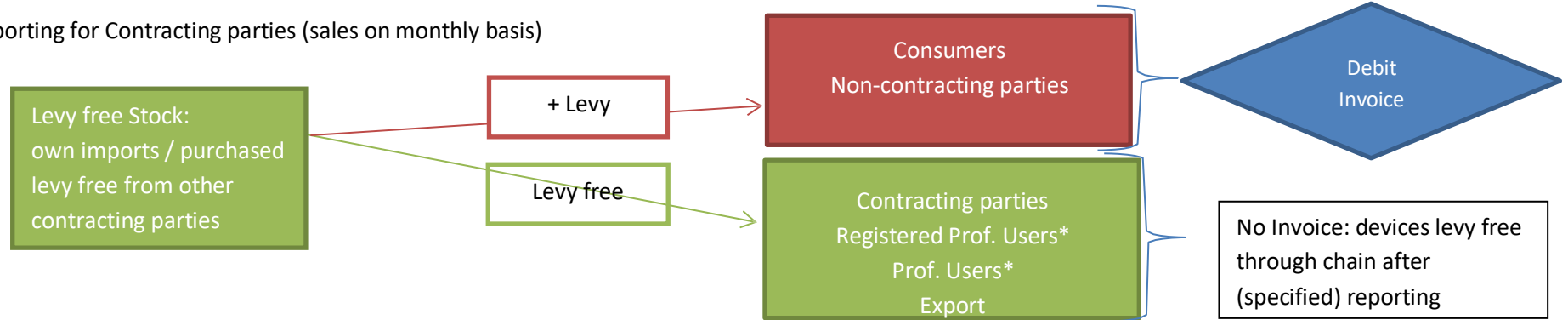
¹ Every use of an Item other than reproduction referred to in Section 16(c), subsection 1 of the Dutch Copyright Act, by a Professional User solely in the course of its/his profession or business.

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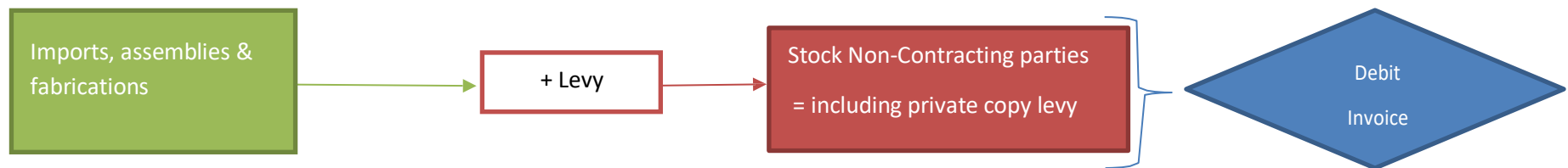
Reports and Refunds Private Copying Levy

Result Thuiskopie

1. Reporting for Contracting parties (sales on monthly basis)



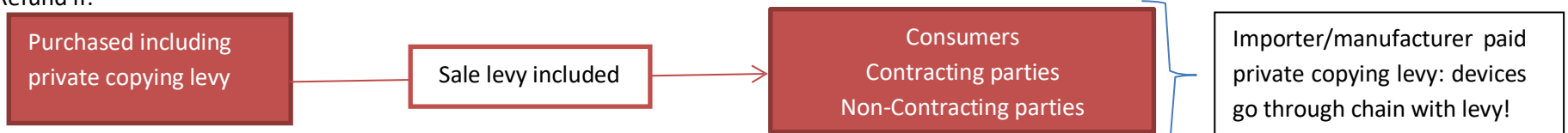
2. Reporting for Non-Contracting parties (imports/fabrications on the moment of import/fabrication)



3. Refunds for Non-Contracting parties, Contracting parties & Professional Users



4. No Refund if:



**For smartphones/telephones with mp3-player a copy of the user agreement/user regulation must be accompanied with the report/refund request, unless the professional user is registered with Thuiskopie and has declared that smartphones /telephones with mp3-player are solely used for own professional use. On request of Thuiskopie the registered professional user needs to provide the user agreement/user regulation. The user agreement/user regulation is an agreement between employee and employer showing that the employee may not use the device for private purposes in accordance with Article 16c of the Copyright Act.*