

Tariffs and devices per Januari 1st., 2026
(Extension of the 2025 Tariff Decision)

Device	Regular Tariff 2026	Refurbished Tariff 2026
Desktop/PC/Server/Mediacenter	€ 2.80	€ 1.68
Notebook/Laptop	€ 2.80	€ 1.68
Tablet	€ 2.80	€ 1.68
Smartphone	€ 5.70	€ 3.42
Portable Audio-/Videosplayer	€ 1.80	€ 1.08
E-reader	€ 0.80	€ 0.48
External Hard Disk Drive (HDD), Solid State Disk (SSD)	€ 0.90	€ 0.54
USB-stick >= 256 GB	€ 0.90	*
USB-stick < 256 GB	€ 0.40	*
Wearables (with storage capacity)	€ 0.40	€ 0.24

(*USB's are not sold refurbished)

General Principle

When determining whether a device falls under the obligation to pay compensation, the device should have an integrated writable memory, capable of recording audio, audiovisual, image or written works that are protected by copyright and neighbouring law. The device is capable of representing, playing or displaying this material itself and the device may be used as a source for playback. The above rates apply to items that were imported/manufactured and/or refurbished after 1 January 2026 (brought to the Dutch market ready for use by a commercial party).

Refurbished

Refurbished is based on a used device. This appliance is adapted, renewed, checked and/or rebuilt in such a way that it can be sold to a new consumer. Where a refurbished object is sold by a professional reseller to or for the benefit of a new end user, a private copying levy is due. These devices are subject to a rate that has been reduced by 40% compared to the regular rate.

Definition ready for use

The refurbishment process is seen by the SONT as a form of manufacturing within the meaning of Article 16c of the Aw. In some cases, different steps in the refurbishment process are carried out on behalf of different parties. Then the question may arise as to who in the chain is liable to pay taxes. The debtor is the party that **prepares** the object for use by the consumer. Ready-to-use is when the object is offered in an equivalent way to that offered on the market for regular objects (i.e. non-refurbished).

No essential actions are required to make it suitable for normal consumer use. Normal consumer use means that the object is suitable for fixing, displaying, playing or displaying copyrighted material.

Explanation: In principle, the Private Copying Levy is only payable once per item in accordance with the law. However, if an item that is sold or otherwise made available to a new buyer 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. Within the context of the existing regulations, it would result in a distorted situation if consumers would not be obliged to pay any fee

whatsoever in respect of a refurbished item whereas they would be using it in exactly the same manner as a consumer who receives a new item for which the statutory fee is paid. This would also be contrary to the broad interpretation given by the European Court to the 'importer' concept and the fair balance that must be found in applying the Dutch Private Copying Regulations as well as the high level of protection the European Copyright Directive (Auteursrechtlijn) intends to offer. The obligation of result of the State entails that a fair compensation be paid by consumers who make private copies of items that have reached them by being imported and/or manufactured. Based on the law and case law, this fair compensation must be paid in the Member State where the private copying is done.

Explanation of rates

The ThuisKopie rates are shown excluding VAT. In trade/sales to consumers, the private copying levy is part of the VAT-taxed supply of the object. In other words, according to the tax authorities, VAT must be paid on the total price including private copying levy. ThuisKopie does not charge VAT to the importer or manufacturer.

Explanation per category

1. Desktop/PC/Notebook/Laptop/Server/Mediacenter

Starting point: Computers are equipped with internal storage capacity available to the user - at least 4GB - with which audio, audiovisual, image and written material can be stored and played. This includes, but is not limited to:

Desktop/Personal Computer: computer for individual use (Desk, Tower, all-in-one, etc.);

Notebook/Laptop: Portable computer (2 in 1 Laptops (keyboard + Tablet), hybrid Laptops, computing Tablets, Air Books, Netbooks, Ultra-Books, Notebooks etc.);

Server: network-connected computer with storage capacity;

Media center: (mini) computers that are dedicated to storing and playing audio, audiovisual, image and written material on external displays (e.g. TV's).

Excluded are devices that don't contain storage capacity available to the user (so-called *streaming devices*).

2. Tablet

Starting point: Tablets are handheld computers without a keyboard and with a touchscreen equipped with internal storage capacity available to the user on which audio, audiovisual, image and written material can be stored, displayed and played.

3. Smartphone

Starting point: smartphone that is equipped with internal storage capacity and/or external separately expandable memory available to the user on which audio, audiovisual, image and written material can be stored, displayed and played. *Please note! A telephone that is equipped with an MP3 player but does not have the possibility to access the internet, falls under the tariff of the Portable Audio/Video player.*

Exceptions are so-called senior telephones/DECT devices without the possibility of playing media.

4. Portable Audio/Video Player

Starting point: portable/portable device with internal or removable hard disk/flash memory or externally expandable memory (memory card/storage media) with which audio and/or audio-visual material can be stored and played. This includes portable media players (MP3/MP4 etc.). *This includes the phone that is equipped with an MP3 player but lacks the possibility to access the internet.*

5. E-reader

Starting point: E-reader or e-book reader is a portable electronic device for reading digitally stored text. The main part of an e-reader is a screen that displays the text of digital publications such as e-books, magazines, images and newspapers.

6. External HDD / SSD / USB ≥ 256 GB

Starting point: An external HDD, SSD or USB is an external storage device without its own playback options on which media can be stored and which can serve as a source for a playback device (such as TV, PC or Media player). This includes External Hard Drives, External Solid State Drives, and NAS systems (if shipped including storage capacity).

Please note: USB-sticks of 256 GB and larger are also covered by this rate.

7. USB-stick < 256 GB

Starting point: USB-stick (also known as USB pen, data stick or flash drive) is an external storage medium with flash memory, equipped with a USB connection, on which media can be stored and which can serve as a source for a playback device (such as TV, PC, car radio or media player). This rate applies to USB flash drives with a storage capacity of less than 256 GB.

8. Wearables with storage option

Starting point: a wearable is a wrist-worn device with internal memory or externally expandable memory (memory card/storage media) with which audio and/or audio-visual material can be stored and played. This includes, for example, smartwatches and fitness trackers.

Excluded:

Stichting de Thuiskopie collects on objects as shown in the table ***Tariffs and devices 2026***.

The following items and parts (if sold separately) are excluded from a private copying levy.

Excluded Items	Excluded individual parts if sold separately
Blanco CDR/DVDR/Blu-ray disks	Internal (to be built in) SSD
Dictafoon/ memorecorder	Internal (to be built in) Harddisk
Digital Still Camera/ Camcorder	
Thin Client Computer	
Minidisk/ HI MD discs	
Game Console	
Glasses/ VR Glasses	
DVD RAM & 8 CM CD/DVD	
Audio Analog (cassette tapes)	
Video Analooog (video tapes)	
Memorycards (e.g. SD, MMCard etc.)	
Settopbox, HDD-recorder	
Streaming devices (e.g. ChromeCast or AppleTV , provided that it is without storage capacity available to the user)	