

## Denmark and the Dutch Health Care Insurance Act as implemented January 1st 2006

Dear Sir

Your letter to the Minister for Social Welfare has been forwarded to the Ministry of Health and Prevention. The Minister has asked me to answer your letter.

In your letter you refer to the new legislation in the Netherlands according to which you are obliged to pay contributions to the health insurance in the Netherlands even though you reside in Denmark. It is your opinion that you are entitled to Danish public health care on the base of residence.

Referring to this the Ministry can give you the following information that applies when a person receives a pension from the Netherlands and resides in Denmark:

According to EEC-rules, EEC-Regulation 1408/71, Article 28a<sup>1</sup> a pensioner who receives a pension from an EU Member state and not a pension from his state of residence is covered by the health insurance of the country from which he receives the pension.

This means that if contributions have to be paid according to the legislation of the Netherlands the pensioner must pay this. The health insurance of the pension-paying state (here: the Netherlands) pays for the health care in the state of residence (here: Denmark). In this case the pensioner is registered in Denmark on the basis of a Form E121NL.

If the pensioner also receives a pension from Denmark he is covered by the public health care in Denmark. In this case he shall not be registered on the basis of the E121NL and not pay contributions to the health insurance in the Netherlands.

<sup>1</sup> *Article 28a*

**Pensions payable under the legislation of one or more of the Member States other than the country of residence where there is a right to benefits in the latter country**  
Where the pensioner entitled to a pension under the legislation of one Member State, or to pensions under the legislations of two or more Member States, resides in the territory of a Member State under whose legislation the right to receive benefits in kind is not subject to conditions of insurance or employment, nor is any pension payable, the cost of benefits in kind provided to him and to members of his family shall be borne by the institution of one of the Member States competent in respect of pensions, determined according to the rules laid down in Article 28 (2), to the extent that the pensioner and members of his family would have been entitled to such benefits under the legislation administered by the said institution if they resided in the territory of the Member State where that institution is situated.

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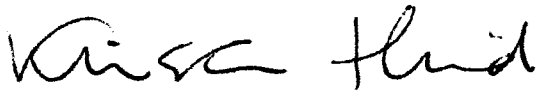
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If you receive a pension from Denmark and you are registered on the basis of a Form E121NL you can ask your municipality (kommune) of residence to send a form E108 to the health insurance in the Netherlands in order for the registration to be closed and your obligation to pay contributions to stop.

If you do not receive a pension from Denmark you can apply to the Danish tax authorities for a deduction of you Danish taxes equivalent to the contributions you pay to the obligatory health insurance in the Netherlands. You may contact: Skattecenter Aarhus, Lyseng Allé 1, 8270 Højbjerg.

Yours sincerely



Kirsten Hvid