



Application of the consumer contribution

Compulsory charge

The tour operator participating in the Calamiteitenfonds is obliged to charge the consumer contribution on contracts that incur the charge (see below) and to transfer this contribution to the Calamiteitenfonds. Not charging for contracts that incur a charge is not permitted and is for the expense and risk of the participant. The consumer contribution amounts to € 2.50 per party (with a maximum of 9 persons).

Exempt turnover

Travel within the Netherlands is exempt from charges. All travel with a total travel cost (per party) of less than € 150.00 is also exempt from charges. Total travel cost is defined as the total invoice less the additional costs such as administration costs, deposits, visa fees, insurance premiums and the consumer contribution to the Calamiteitenfonds.

Which contracts?

The obligation to charge applies to all contracts that are concluded by participants with consumers, but is limited to the contracts referred to in Article 3.1 of the guarantee scheme, namely travel contracts, contracts of transport and contracts of accommodation offered and concluded on the Dutch market.

Contracts concluded on the Dutch market are contracts with consumers:

- resident in the Netherlands;
- whose trip starts in The Netherlands;
- who have booked on the Dutch (.nl) website of the participant;
- who have booked through the Dutch call center of the participant;
- who have booked at a Dutch travel agency located in The Netherlands or through the mediation of a mobile travel agent residing in The Netherlands.

When at least one of these criteria is met the Calamiteitenfonds considers the contract to be concluded on the Dutch market. The guarantee scheme applies to such bookings and the consumer contribution should be levied.

Agreements with consumers for accommodation-only, bus shuttle services and train and ferry tickets also fall under the obligation to charge.

Camper rental is also considered accommodation. Thus, camper rental is also subject to the consumer contribution.

Airline tickets and car rental which are not part of a package are not covered under this guarantee scheme and are therefore not subject to the consumer contribution.

Business-to-business

The obligation to charge the consumer contribution does not apply to business-to-business transactions. These are transactions whereby the purchaser is an organisation that resells the trip (components) bought under its own name to consumers.



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Business-to-business transactions also include the situation where the travel agent puts together a package from the trip (components) it has purchased and sells this package under its own name to the consumer (dynamic packaging).

Only if the travel agent itself is a participant in the Calamiteitenfonds, it may charge the consumer contribution for the packages it has put together.

If the travel agent itself is not a participant in the Calamiteitenfonds, it may not charge the client the consumer contribution for the packages it has put together. In that case, the guarantee scheme of the Calamiteitenfonds will not be applicable, not even if the suppliers did charge the travel agent the consumer contribution.

Cancellations

If a trip is cancelled by either a consumer or a participant in the Calamiteitenfonds, the consumer contribution must be reimbursed to the consumer. This also applies if the trip must be cancelled due to a restriction of cover set by the Calamiteitenfonds.

For all trips that have commenced, the consumer contribution remains payable irrespective of any restriction of cover or catastrophe.

Payment of the consumer contribution

General

The charge and payment of the consumer contribution is always in euros.

Net amount

The participant collects € 2.50 from the client (per party of up to 9 people) and transfers 75% to the Calamiteitenfonds. The remaining 25% is commission.

The consumer contribution includes insurance tax and is exempt from VAT. Thus, the participant pays no tax on the consumer contribution to the tax authorities.

The Calamiteitenfonds pays insurance tax to the tax authorities.

Automatic direct debit

The participant is required to have a bank account in euros in one of the participating SEPA countries in order to make direct debit possible.

The consumer contribution is collected by the Calamiteitenfonds by direct debit from the bank account of the participant in four instalments (January, April, July and October). It is collected in two instalments if the participant only has a summer season (April and July) or a winter season (October and January).

Participants with a turnover of less than € 250,000 pay once a year, in April.

The direct debit data and the amount of the instalments are announced once a year in December. No invoices are issued. The amounts charged are held in a current account in euros with the participant.

Provisional annual statement

During December, each participant will receive a form for a provisional statement of the



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consumer contribution payable for the most recent financial year. The Calamiteitenfonds must have received this statement by 31 January at the latest.

The Calamiteitenfonds uses the provisional statement solely for internal purposes and does not settle with the participant on the basis of this provisional statement.

Annual settlement

After closing of its financial year, the participant must submit a statement for the annual settlement of the consumer contribution with accompanying auditor's report from a chartered accountant or an accounting consultant qualified to certify, registered with the Dutch Professional Association of Accountants (Nederlandse Beroepsorganisatie van Accountants (NBA)), as well as a copy of its annual report with accompanying auditor's report from a chartered accountant or an accounting consultant qualified to certify.

These documents must have been submitted no later than six months after the end of the financial year. Participants with a risk-bearing turnover exceeding ten million euros and who are a participant in SGR are required to do so within four months of the end of the financial year, at the same time as submitting the statement to SGR.

The text model "Controleverklaring bij jaaropgaaf Calamiteitenfonds" (Auditor's report with respect to the annual statement Calamiteitenfonds) can be downloaded from our website.

Participants with a turnover of less than 3.5 million euros subject to tax are not required to furnish the auditor's report with the annual statement, provided:

- the number of parties incurring a charge is included in the explanatory notes and the annual statement and
- the amount payable to the Calamiteitenfonds is included in the annual statement.

After review of the annual statement, the participant receives a confirmation letter from the Calamiteitenfonds stating the definitive settled amount. Based on this, the amount of the instalment is adjusted, if necessary.

The confirmation letter also includes the balance of the current account after the settlement. The balance of the current account will approximately have to be equal to the total of the amounts collected for the current year based on the new instalment amount. In case of a difference, an additional amount is collected or refunded by the Calamiteitenfonds, or an amount is set off against the quarterly collections owed for the current year.

Termination of participation (final settlement)

Upon termination of participation, there should be a final settlement with respect to the consumer contributions. This final settlement shall be made in accordance with the annual settlement. The balance of the current account after the final settlement is collected or refunded.



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Disclaimer for translation errors

The official language of the Calamiteitenfonds is Dutch. The translation of these implementation regulations was prepared with the utmost care. However, the Calamiteitenfonds does not accept any liability for errors or omissions in this translation or the direct or indirect consequences of acting or failing to act based on this translation. It is not possible to derive any rights, of whatever nature, based on this translation.

In the event of any discrepancy between the Dutch text and the English translation, the Dutch text shall be binding.

Disclaimer

These implementation regulations provide further elaboration of what is determined in the Articles of Association and regulations of the Calamiteitenfonds. No rights can be derived from these implementation regulations.

In case of differences in interpretation, the Articles of Association and the regulations of the Calamiteitenfonds will prevail.