

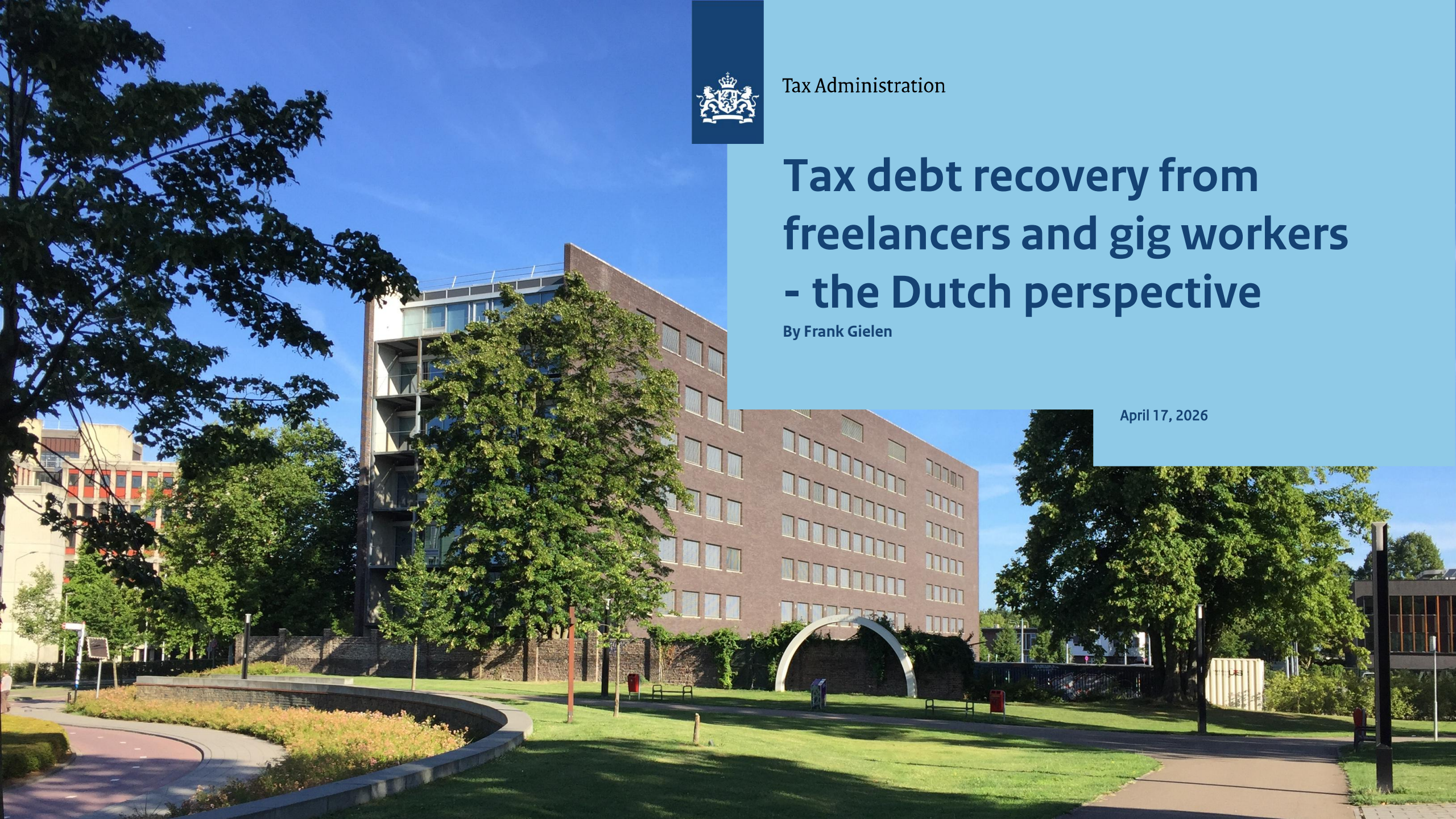


Tax Administration

Tax debt recovery from freelancers and gig workers - the Dutch perspective

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1. Freelancers and gig-workers

A few examples:

- Uber / Bolt driver
- Home delivery services (e.g. Just Eat Takeaway or local version)
- Shopify-webshop builder
- Amazon product listing specialist
- Youtube / TikTok / OnlyFans content creator
- (Thumbnail) designer
- Copywriter
- Moderator



2. Two Dutch examples – #1 Deliveroo (2023)

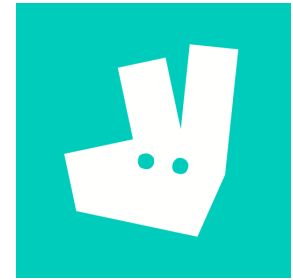
Deliveroo is an international, originally British, online delivery service that delivers meals from affiliated restaurants and products from supermarkets to customers' homes via an app or website. Bike or scooter couriers ("riders") collect the orders and deliver them to the customer.

Deliveroo ended its operations in the Netherlands on 30 November 2022, after operating since 2015. The company exited the Dutch market because it struggled to achieve profitability amid strong competition from platforms such as Thuisbezorgd and Uber Eats.





2. Two Dutch examples – #1 Deliveroo (2023)



Dutch Supreme Court, March 24, 2023 (Case# [ECLI:NL:HR:2023:443](#))

- Employment contract: Delivery drivers are entitled to an employment contract with the associated terms and conditions (such as sick pay and vacation days).
- Factual situation: The Supreme Court assessed the overall circumstances of the case, finding that, in practice, any freedom to arrange replacements or refuse assignments was outweighed by the riders' integration into the Deliveroo organization..
- Aspects: The ruling emphasizes that if the actual situation resembles employment (fixed working hours, no individual rates, integration), an employment contract exists, regardless of the contractual term "self-employed person".

This ruling has major implications for the "platform economy" and the classification of bogus self-employment.



2. Two Dutch examples – #2 Uber (2026)

Amsterdam Court of Appeal, January 27, 2026 (case# [ECLI:NL:GHAMS:2026:163](#))

Dutch Supreme Court, 21 February 2025 (case# [ECLI:NL:HR:2025:319](#), preliminary ruling)

- Main question: Are Uber drivers self-employed or employees?
- The court ruled that the six drivers involved are self-employed and not employees.
- The court emphasised that the assessment of an employment relationship must be made individually based on specific circumstances, such as:
 - investment in a private car
 - freedom to choose work (hours, trips)
 - entrepreneurial risk
- This does not automatically mean that all Uber drivers are considered employees.



2. Two Dutch examples – conclusion (1/2)

Economic reality

- In general: platforms shift risks to workers
- Algorithmic authority replaces traditional employer authority
- Legally, algorithmic governance is a form of authority
- But, algorithmic governance alone is not enough to accept employment



2. Two Dutch examples – conclusion (2/2)

In general, it is more nuanced

- There is no general rule that platform workers are more easily classified as employees.
- However; recent case law shows that platform structures often lead to employment when the organization is effectively heavily controlled by the platform.
- At the same time, case law shows that platform work does not automatically constitute an employment contract. The assessment remains case-by-case.



3. Key characteristics

Key characteristics of (e-commerce) freelancers and gig workers that make tax debt recovery difficult

Differentiate between on- and offline freelancers and gig-workers

And for online, if they operate via a platform and what kind of platform it is

1. Qualification of activities by the tax inspector (sometimes problematic)
2. Project based / temporary (most of the time)
3. No steady income
4. Multiple clients (simultaneously)



4. Traditional recovery tools are often ineffective (1/3)

- Traditional assets → traditional recovery
- But: often no assets (or online / cyberspace)
- Often no regular clients / customers, so seizure is difficult
- Mutual assistance?

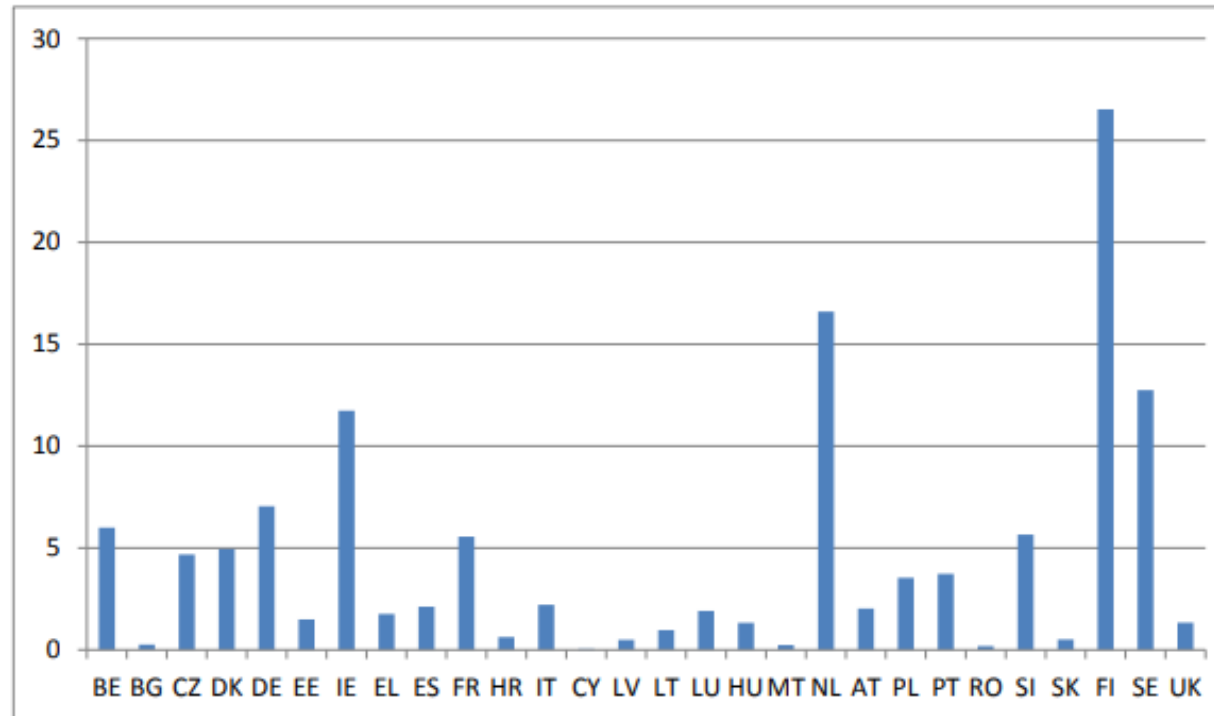


4. Traditional recovery tools are often ineffective (2/3)

Report from the Commission to the European Parliament and the Council (report Dec 18, 2017) concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures

[Link](#)

Table 4: Percentage of average yearly recovered amounts, compared to the average yearly amounts for which recovery assistance requests are received, both in the period 2013-2016, as reported by the requested Member State:





4. Traditional recovery tools are often ineffective (3/3)

What to do?



5. Emerging risks

Emerging risks associated with the growth of difficult-to-recover tax debts in the digital economy

1. Compliance gap grows (= self-reinforcing effect)
2. Collection gap grows (= self-reinforcing effect)
3. Globalization: borders are much less borders than in the physical economy
4. International recovery vs national recovery
5. Inequality increases
6. Detection difficult: work globally, no counter-information
(How do you know if someone is offering their services on a forum somewhere in the world?)
7. Digital economy → crypto (DAC8, but only in the EU)
8. Tax authorities often lag behind



6. Alternative and preventive approaches

Alternatives

1. Longer payment plans
2. Seizure of platform (advertising) revenue
3. Seizure of crypto
4. Request for bankruptcy
5. Passport notification (only for national passports)
6. Physical coercion (“lijfsdwang”)

Preventive approaches

1. Provisional assessment
2. Shorter time frame for tax declaration
3. Removal from One Stop Shop (OSS) (if applicable)
4. Simplification of legislation



7. (Wild) ideas

1. Make seizing a domain name easier
2. Make blocking a domain name easier
3. Make seizing accounts possible / easier



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