



**BUDGET DAY SPECIAL**  
**TAX PLAN 2022**

21 September 2021



*This Budget Day Special lists the most important proposals from the Tax Plan 2022 and additional legislative proposals for you. The proposed measures will enter into force on 1 January 2022, unless stated otherwise.*

**The special is divided into the following topics:**

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## COVID-19

### TOGS AND TVL ARE UNTAXED

Entrepreneurs affected by the corona crisis could, under certain conditions, receive an allowance from the government under the Entrepreneurs Affected Sectors COVID-19 Scheme (TOGS). Some entrepreneurs have also received a subsidy on the basis of the Regulation Financing Fixed Costs for SMEs COVID-19 (TVL). These concessions and subsidies will be retroactively exempted from profit tax.

### SVL EXEMPTED WITH RESERVATION

The Regulation Financing Fixed Costs for starting SMEs COVID-19 has been succeeded by the Regulation Financing Fixed Costs COVID-19 (SVL). Companies can, under certain conditions, receive an allowance for their fixed costs from the second quarter of 2021. The legislator wants to exempt this subsidy from profit tax as well, but has made a reservation. The European Commission has to approve the exemption. The conditionality of the exemption only relates to a possible extension of the SVL as of the fourth quarter of 2021.

### TEMPORARY EXTENSION OF THE FREE ALLOWANCE WKR

It has already been proposed and approved to increase the margin under the Work-related Costs Regulation (WKR) for the year 2021. The margin has been set at 3% of the fiscal wage bill up to and including € 400,000, plus 1.18% of the excess. The previous approval is now enshrined in law. The widening of the free margin offers employers the possibility to offer their employees an extra concession in the difficult corona period. For example, by providing a gift voucher or to provide untaxed home-work expense allowances, in addition to the possibilities that already exist.

### NOTE

The proposal will enter into force with retroactive effect from 1 January 2021.

### TIP

Due to the extra margin in 2021 for the wage bill up to € 400,000, application of the group scheme may be unfavourable. Check whether calculating the free margin per group entity is more favourable.



## COMPANIES

### SELF-EMPLOYED DEDUCTION FALLS FURTHER

In 2022, the regular self-employed tax deduction will further decrease from € 6,670 to € 6,310 for entrepreneurs who have not yet reached the state pension age. Entrepreneurs who have reached the state pension age will see their self-employed tax deduction decrease from € 3,335 to € 3,155.

#### NOTE

The self-employed tax deduction will further decrease annually to € 3,240 in 2036.

### INCREASE OF ENVIRONMENTAL INVESTMENT DEDUCTION

The environmental investment deduction (MIA) has three categories of environmental investments. Category I will be expanded to include certain green investments, including a light electric delivery van and an underground water storage facility. In addition, the MIA for category I will increase from 36% to 45%. The MIA for category II will increase from 27% to 36%. For category III, the MIA increases from 13.5% to 27%.

#### NOTE

Once the budget for the MIA has been reached, it will not be allocated again. The budget for the period 2022-2024 is increased by € 30 million per year. The budget for 2022 is therefore € 144 million.

### USUAL WAGE FOR INNOVATIVE START-UPS

Since 2017, the wages of directors / major shareholders of innovative start-ups can be set at the statutory minimum wage. This exception, included in the customary wage regulation, improves the liquidity position of innovative new companies. The exception would expire on 1 January 2022,

unless the measure were to be evaluated positively. Because the evaluation has not yet been completed, the expiry date of the exception will be moved to 1 January 2023. Therefore, also in 2022, the statutory minimum wage can be maintained for directors / major shareholders of innovative start-ups.

#### NOTE

In order to make use of the allowance, a so-called R&D starter's certificate is required.

#### TIP

If the evaluation is positive, a lower wage will also be possible after 2023. The Tax Administration approves that, for example, in case of a structural loss situation, the customary wage can even be lower than the statutory minimum wage.

### RESTRICTION OF ADVANCE TAX DEDUCTIONS FOR CORPORATE INCOME TAX PURPOSES

The proposal is to temporarily limit the set-off of dividend withholding tax and gambling tax (withholding taxes) against corporate income tax (CIT) as of 1 January 2022. This is to remove conflict with EU law. The set-off of advance tax payments will not exceed the corporate income tax owed in a year. The non-deducted withholding taxes will be carried forward to future years without limitation.

#### NOTE

Carry forward is only possible if the amount of withholding taxes to be carried forward has been determined by the tax inspector in a decision open to objection.

## **NOTE**

A number of flanking measures have been included to regulate the concurrence of the temporary set-off with existing reorganisation facilities and the fiscal unity regime.

## **MISMATCHES IN PRICE ADJUSTMENTS**

In transactions between related entities, the arm's length principle applies. If a non-business price is used, this price must be adjusted. This can lead to a situation where part of the profit is not taxed anywhere. This happens when the profit of a taxpayer is adjusted downwards and this adjustment is not taxed as income at the associated company, or only to a lower amount. In such a situation, the measures in the proposal limit the downward adjustment of the profit taxable in the Netherlands at the taxpayer's expense.

## **LOSS RELIEF FOR FISCAL UNITIES**

Recent case law may result in so-called holding and group financing losses being set off against non-holding and group financing profits. The government has indicated in its presentation letter for the tax plans that it will repair the consequences. Without repair, this would cost the treasury a lot of money. This new regulation will be included in a bill of amendment.

## **NOTE**

In the case of a fiscal unity with a subsidiary established by the holding company and with pre fiscal unity losses, pay attention to possible implications of this repair legislation.



## EMPLOYEE

### DIFFERENT SETTLEMENT DATE FOR SHARE OPTIONS

Share options are taxed at the moment they are converted into shares. If the employee cannot sell the shares yet, the money is not always available to pay the tax. Therefore, it is possible to settle only when the shares are tradable. Then a part can be sold to pay the tax. Does the employee receive any benefit from the share option rights between the moment of exercise and the moment of marketability? And have the share option rights not yet left the payroll in that period? In that case, too, that benefit constitutes salary.

#### TIP

The employee may choose between the two settlement moments. Thus, matching the moment of exercise is still possible.

### INTRODUCTION OF UNTAXED HOME WORKING ALLOWANCE

Employers are allowed to give their employees a tax-free allowance for working from home of up to € 2 per working day. It may also be a fixed allowance according to a structural homeworking pattern. The employer can either give the home working allowance or the commuting allowance per day.

#### TIP

Make timely and effective arrangements with your staff regarding working from home and the associated allowance. Take into account that a targeted exemption for working from home only applies as of 1 January 2022.

### SIMPLIFICATION OF R&D DEDUCTIONS

The application for an R&D tax rebate will become simpler. From now on, an entrepreneur can submit a new application

starting in the next calendar month, even if that month has already been included in a previous R&D statement. This makes it possible to respond quickly to new projects. Also, from now on, declarations relate to all remaining months of a calendar year. This simplifies the completion of the declaration, which the withholding agent has to make every year in retrospect. Also, from now on, the withholding agent may determine itself which part of the allocated amount it deducts in a period. This gives more flexibility.



## VAT

### NEGATIVE VAT STATEMENT

There will be a simplification for entrepreneurs who use the (non-)Union scheme and the import scheme for declaring the VAT due in the Netherlands. They declare VAT in the Member State of identification. This distributes the VAT among the Member States in which the entrepreneur has sold. Corrections for a previous period are also processed, so that the VAT return can become negative. The Member State for which the correction was made must settle it. The Netherlands will therefore treat a negative VAT return as a refund application, so that the entrepreneur will not have to apply for it separately.

### NOTE

It has been proposed that negative VAT notifications should be treated as a refund request with retroactive effect from 1 July 2021.



## INTERNATIONAL

### SET-OFF IN THE CASE OF A CFC MEASURE

The additional CFC measure is aimed at preventing the transfer of profits to low-tax states. Under certain conditions, this measure allows the foreign profit tax of CFC entities to be offset. The foreign tax to be offset is calculated separately for each entity. Sometimes it is not possible to offset the full amount and a portion must be carried forward. The law does not stipulate the order in which the settlement must then take place. This is now regulated: the tax amounts are taken into account from small to large. If the amounts are equal, a proportional part of each is taken into account.

### INTERNATIONAL TAX EVASION

'Reverse hybrid entities' are partnerships that are not subject to taxation in their country of residence, but are considered independent taxpayers by the state in which an associated participant is established. These entities become fully subject to Dutch domestic tax if they are established in the Netherlands (or the partnership is entered into here). If the profits are directly taxed at a participant in a state that considers that entity transparent, a deduction possibility is provided.

Now, additions will be made to integrate the measure into the income, corporate, dividend and withholding tax systems. There will also be some adjustments, such as regarding the aggregation of interests of affiliated entities in order to assess whether there is a reverse hybrid.

### NOTE

The tax liability measure has already been implemented earlier, but with the delayed entry into force date of 1 January 2022.

### PERMANENT ESTABLISHMENT AND WITHHOLDING TAX

The Cabinet wants to expand the concept of permanent establishment for withholding tax on interest and royalty payments. For this purpose, the Withholding Tax Act 2021 will be amended, according to the offer letter accompanying the tax plans. The expanded concept already applies to corporate income tax. The extension will result in withholding tax also being levied on interest and royalty payments insofar as these are attributable to specific Dutch sources, such as immovable property in the Netherlands.

### CLARIFICATION OF HYBRID WITHHOLDING TAX PROVISIONS

In the accompanying letter to the tax plans, the Cabinet announces a technical amendment to the Withholding Tax Act 2021. The hybrid provisions will be clarified. As a result, hybrid entities will no longer be subject to withholding tax if not at least one of the beneficial owners (whether or not through a cooperating group) does have a qualifying interest in the hybrid entity. This amendment will have retroactive effect to 1 January 2021.





## REAL ESTATE

### HOME OWNERSHIP SCHEME IN THE EVENT OF DEATH

The rules regarding the owner-occupied home reserve (EWR) (in Dutch: eigenwoningreserve) will be restored to the situation prior to 2013. An EWR will once again be linked to the person of the taxpayer and will lapse by operation of law upon his death. An EWR will therefore never be transferred to another taxpayer. This also applies to the redemption position. As a result of these changes, a surviving partner will not unnecessarily be confronted with the owner-occupied home history of the deceased tax partner.

### HOME OWNERSHIP AND PARTNERSHIP

Changes are proposed in the application of the top-up and redemption schemes to make them fairer in partner situations. This will prevent unintended restrictions of interest deduction, which people could also have avoided. For example, by entering into a different prenuptial agreement or by not entering into a cohabitation contract. An earlier policy decision (concerning, among other things, the top-up scheme for the joint purchase and financing of an owner-occupied home by tax partners of whom one or both have an owner-occupied home history) is now enshrined in law.

### RENT ALLOWANCE AND RENT LIMITATION

In principle, there is no entitlement to rent allowance if the calculated rent exceeds the maximum rent limit. An exception to this rule is the acquired right. The conditions for this exception are relaxed. It has been proposed to abolish the requirement that an entitlement to rent subsidy existed in the month prior to the rent limit being exceeded. This measure should prevent citizens from losing their housing benefit permanently if they have temporarily lost their right to housing benefit in a previous year due to exceeding the rent limit.

### NO TRANSFER TAX IN CASE OF A SALES REGULATION CLAUSE

This proposal regulates that (under certain conditions) an exemption from transfer tax (OVB) applies to the repurchase of a residence from a natural person. The exemption applies if this gives effect to a selling regulation clause. Consider the following. A house is sold by a seller of houses with a (buyers) discount to an occupant. If the provider later buys the house back from the occupant pursuant to the clause, it is not desirable to tax the acquisition of the house at the general rate (currently 8%). If the provider subsequently sells the property to a starter, the provider may not pass on the transfer tax. This would discourage vendors from selling on to first-time buyers.

### RATE OVB AND UNFORESEEN CIRCUMSTANCES

If a natural person acquires a property that will serve as his/her main residence, he/she only needs to pay 2% (or sometimes even no) transfer tax (OVB). When testing against this main residence criterion, one can already take into account unforeseen circumstances that arise after the acquisition, such as death or a gift. This provision is further relaxed. It is also allowed to take into account, on the basis of a declaration, unforeseen circumstances that occur after the sales contract has been concluded but before the delivery. It is important that the acquirer had the intention of using the home as his/her main residence before the unforeseen circumstance occurred, but is no longer able to do so due to this circumstance.

## ADJUSTMENT OF ANTI-ABUSE PROVISION IN THE WBR

As of 1 April 2021, the exemption from transfer tax for starters will apply to homes up to € 400,000 (the home value limit). An anti-abuse provision exists to prevent homes from being bought as a split property in order to remain below this home value limit. The purpose of this provision in the Taxation of Legal Transactions Act (WBR) is to remove the benefit of the starters exemption if the total value of the acquisitions exceeds € 400,000. It will be amended to remove a number of uncertainties.

### TIP

The anti-abuse provision is not applied if, at the time of the first acquisition, the threshold for the value of the property did not yet apply, nor is it applied to acquisitions made under inheritance law or matrimonial property law by the person who has applied the start-up exemption.

## SIMPLIFICATION OF OVB DECLARATION PROCESS

In 2022, the content of the transfer tax return message (OVB) will be expanded. From then on, the civil-law notary will need to provide more information via the tax return form (such as the BSN and the exemption invoked). Some of the information that is already sent to the Tax Authorities via the declaration message will then no longer need to be sent separately by the civil-law notary to the Tax Authorities. This applies, for example, to the written statement that a private home buyer fills out when applying the starters exemption or the reduced rate.

## ADJUSTMENTS TO THE LANDLORD LEVY

The rate of the landlord levy (in Dutch: verhuurderheffing) is reduced to 0.485%. Furthermore, there are levy reductions on the landlord levy. An amount is reserved in the National Budget for this purpose. As of the first day of each quarter, these levy reductions can be reduced to nil if the budgeted amount is exceeded. The bill provides that, from now on, the

tax credits can be set at nil on the first day of each month.



## CAR & MOBILITY

### REDUCTION OF ELECTRIC CAR BENEFIT

In 2021, the addition for private use of a company car may be reduced by 10% for electric cars and other cars without CO2 emissions. Apart from a few exceptions, this discount is at most € 4,500 (calculated on a maximum list value of € 45,000). As of 1 January 2022, the discount drops to 6% and is then at most € 2,100 (calculated on a maximum of € 35,000). In 2023, the discount is at most € 1,800 (calculated on up to € 30,000).

#### NOTE

**As of 2025, there will be a further reduction of the discount. The discount will then be 5% with a maximum of € 1,500.**

### ADJUSTMENT OF BPM TABLE CAR TAXES

Because cars emit less and less CO2 and the amount of the BPM is based on this CO2 emission, the yield of the BPM decreases. In order to counteract this, the tax brackets will be adjusted. The disk limits for passenger cars will be lowered by 2.3% and the disk rates will be increased by 2.35% each year for the period up to and including 2025. This also applies to diesel vehicles. From 2023 onwards, the rates will first be indexed and then increased by 2.35%.

### DETERMINING THE AMOUNT OF BPM

BPM is due at the moment that a motor vehicle is registered in the vehicle registration register. The vehicle must then be suitable for use on the road. In the case of parallel import of, for example, a damaged car, the amount of BPM depends on the depreciation percentage. That percentage may be based on a valuation report drawn up at the time when the motor vehicle is allowed on the road. If the declaration is made before the vehicle may be used on the road, then the depreciation must be based on the statutory age table or a price list

generally applied in the trade.

#### TIP

**If it turns out afterwards that no use will be made of the road after all (e.g. because the motor vehicle is irreparable), the paid bpm will be refunded.**

### TRANSITIONAL ARRANGEMENT BPM RATE CHANGE

With a separate amendment proposal, the government will propose a transitional arrangement in case of a rate change in the BPM. As of 1 January 2022, the taxable event for BPM will be brought forward to the moment of registration in the vehicle register. Currently, this is the moment of registration. With a rate change, all new motor vehicles that have not yet been registered must be registered within two months. If this does not happen, the new rate will apply instead of the old rate that applied at the time of registration.



## (WEALTHY) INDIVIDUALS

### INCOME TAX RATES 2022 NON-AOW

Taxpayers who have not yet reached the state pension age at the beginning of 2022 are expected to be subject to the following rate brackets in 2022.

Income tax rate 2022			
Box 1 rate	Tax income more than (€)	But not more than (€)	Rate 2022 (%)
Disc low rate	-	69.398	37,07%
Disc high rate	69.398	-	49,50%

Income tax rate 2021			
Box 1 rate	Tax income more than (€)	But not more than (€)	Rate 2022 (%)
Disc low rate	-	68.507	37,10%
Disc high rate	68.507	-	49,50%

These rates include national insurance contributions. For whom other national insurance contributions apply, a different rate structure applies.

### INCOME TAX RATES 2022 AOW

Taxpayers who have reached the state pension age at the beginning of 2022 and were born after 1946 are expected to face the following rate brackets in 2022.

Income tax rate 2022 (AOW-ers)			
Box 1 rate	Tax income more than (€)	But not more than (€)	Rate 2022 (%)
Rate disc 1	-	35.472	19,17%
Rate disc 2	35.472	69.398	37,07%
Rate disc 3	69.398	-	49,50%

Income tax rate 2021 (AOW-ers)			
Box 1 rate	Tax income more than (€)	But not more than (€)	Rate 2022 (%)
Rate disc 1	-	35.129	19,20%
Rate disc 2	35.129	68.507	37,10%
Rate disc 3	68.507	-	49,50%

These rates include national insurance contributions. For whom other national insurance contributions apply, a different rate structure applies.

### MODIFIED TAX CREDITS

This only includes the changes in tax credits as mentioned in the Explanatory Memorandum of the Tax Plan 2022. These concern taxpayers below the state pension age. Lower maximums apply to those entitled to AOW.

Tax credits	2022 (€)	2021 (€)
General tax credit maximum	2.874	2.837
Labour discount maximum	4.260	4.205
Income-dependent combination discount	2.534	2.815
Young disabled discount	771	761

### EXCEPTION TO THE NOTION OF TAX PARTNER FOR THE APPLICATION OF IACK

For the income-dependent combination tax credit (IACK), the treatment of taxpayers with a partner residing abroad is aligned with the treatment of taxpayers with a partner who is a domestic taxpayer.

Someone who lives abroad at one address with a non-working partner can now still be considered a single person for the IACK. It can also happen that two foreign taxpayers with a Dutch labour income who are registered outside the Netherlands at the same address with a child, are both entitled to the IACK. These exceptions to the tax partner concept will no longer apply to the IACK.

### RELAXATION OF RENT ALLOWANCE FOR STATUS HOLDERS

The birth of a child to parents with residence rights can lead to loss of rent allowance. This is because the child does not have a residence permit at birth. In order to be entitled to rent allowance, all occupants must have a residence permit. This requirement will be relaxed. When assessing entitlement to rent allowance, the residence status of minor members of the household is no longer taken into account. Only persons aged 18 or older must have a valid residence permit.

### TECHNICAL ADJUSTMENT TO CALCULATION METHOD OF RETURN RATE BOX 3

The yield percentages for income from savings and investments (box 3) are adjusted annually. In order to make this technical adjustment more controllable for taxpayers, the calculation methods are explicitly laid down in the law in formula form. This will not change the method of calculation, only the notation will be algebraic. The consequences of adjusting the base year can be done by ministerial regulation as of 2022.

### CHANGE PARTNER CONCEPT GREEN INVESTMENTS

Taxpayers or the partner with exempt green investments receive an income tax assessment for box 3. These investments are also relevant for the income-related schemes. In the Taxation Plans 2022, the imposition of an assessment in the presence of green investments will be corrected with retroactive effect to 1 January 2021. An assessment will only be imposed if the green investments belong to the taxpayer or his partner with whom he was married (or registered partner) during the entire year.

## **BILL ON RECOVERY OPERATION OF ALLOWANCES**

The proposal (still to be submitted) for the Benefits Recovery Act (in Dutch: Wet Hersteloperatie Toeslagen) mainly concerns the codification of policy decisions that have already entered into force and are being implemented. Additional regulations are currently being prepared to do justice to children of victims, ex-partners of victims and victims of other benefits. There will also be a 'policy decision on private debts'.

The bases for the payments by municipalities will be included in the bill. This mainly concerns the reimbursement of waived public debts and assistance to duped parents in the five living areas (work, housing, care, family and finances).



## OTHER MEASURES

### ADJUSTMENT OF REDUCED TARIFF SHORE POWER

When a ship is moored at the quay, electricity can be purchased from the shore. This is good for the environment. Currently a reduced rate applies to this power if the shore-based power installation has an independent connection. This is not always the case. Sometimes the power is obtained from a harbour building, for example. The concept of shore-based power installations will now be extended so that the reduced rate is applicable in more situations. The installation must then be equipped with a suitable measuring device. The requirements for this measuring device will be included in lower regulations.

### ENERGY TAXATION AND BATTERY STORAGE

Not all energy is used in power generation. Nowadays, the surplus energy is stored in batteries. This results in double taxation: first the delivery of the energy to the energy storage facility is taxed with energy tax and then the delivery to the consumer. It is proposed to exempt the levy for the delivery to the energy storage facility from energy tax under certain conditions.

### POSTCODEROOS SCHEME FOR NEW MEMBERS

Under the PostcodeRoos scheme, companies that supply electricity to the members of the cooperative were allowed to apply a reduced rate of energy tax for a period of fifteen years. The PostcodeRoos scheme can now only be applied under transitional law. This transitional law does not apply to new members who join after 1 April 2021. The Tax Plan 2022 contains a relaxation with retroactive effect to 1 April 2021: if an old member leaves, a new member who replaces the old member is entitled to the benefits of the PostcodeRoos

scheme during the remaining term of the cooperative.

#### NOTE

**The replacement of a member does not make the fifteen-year period commence again.**

### NATURAL GAS

There are some special arrangements in the energy tax. There is an exemption for natural gas not used as fuel or as an additive or filler in natural gas substitute products. In addition, there is a zero rate for natural gas substitutes used as fuel in the establishment in which they originated. There is also a refinery exemption. If these schemes are combined, it is possible that no energy tax is levied at all. This levy leakage will be prevented by a change in the law in the future.

### FASTER ADJUSTMENT OF CHILDCARE BENEFIT

In order to limit the number of reclaims of childcare benefit (KOT), childcare centres and host family offices are obliged to submit monthly data to the Tax Administration about the childcare services provided for each registered child. The high frequency enables the Tax Administration to identify deviations between the requested KOT and the actual situation at an early stage. In case of deviations the Tax Authorities inform the parents, so that they can change their earlier request and (re)payment problems can be avoided.

#### NOTE

**Parents still have to change the details of their application themselves. The Tax Administration sends out a signal, but does not make any changes itself.**

## REIMBURSEMENT ASSISTANCE

Some parties offer help free of charge when applying for benefits electronically. These parties require eHerkenning level 3 (eH3) for this purpose. EH3 is only available against payment. The Cabinet wants to remove this obstacle and any future obstacles to applying for benefits. The Tax and Customs Administration can now make resources available to the applicant and the support person for this purpose. For instance, a reimbursement of the purchase costs of eH3 can be made by parties who assist in the application of benefits free of charge.

## COMPENSATION FOR DISTRESSING CASES

In the context of the benefits affair, policy decisions were used to pay out benefits quickly. This has the disadvantage that advisory bodies and parliament were not sufficiently involved. The Cabinet wants a better legal basis for concessions in distressing cases as a result of unjustified action by the Tax Administration. This would make it possible to grant a concession quickly after all. As information is needed to implement a tax concession, a provision for the exchange of information is also included.

## BILL ON CAMERA SURVEILLANCE FOR CUSTOMS

A bill will soon be submitted to the House of Representatives to give camera surveillance by Customs a statutory basis. On the advice of the Council of State, this will be a separate bill. Earlier, the government had also included in this bill provisions on the basis for data exchange between Customs, the Royal Netherlands Marechaussee and the Police. The Personal Data Authority has insisted on a more detailed elaboration of this proposal. For this reason, this will be included in a bill to be submitted separately at a later date.

