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BUDGET DAY SPECIAL

TAX PLAN 2027

15 September 2026

In this Budget Day special, the main proposals from the Tax Plan 2027 and additional bills are listed for you. Many proposals were announced earlier, for example in the Spring Memorandum 2026.

The special is divided into the following topics:

CONTENT

The proposed measures will take effect on 1 January 2027, unless otherwise stated.

COMPANIES

FORESTRY EXEMPTION TO BE ABOLISHED

The forestry exemption will be abolished with effect from 1 January 2029. As a result, profits from forestry operations will no longer be exempt from income tax or corporation tax from that date onwards. There is no transitional provision. The abolition will affect not only forestry companies but also other companies that currently fall within the broad scope of the exemption, for example those deriving income from Christmas trees, natural burial grounds or prunings.

Please note!

Identify, before 2029, which profits currently fall under the forestry exemption, as these will, in principle, be subject to tax from 2029 onwards.

CURRENCY GAINS INCLUDED IN THE PRICE ARE TAXABLE

A shareholding denominated in a foreign currency carries exchange rate risk. If this is hedged using a loan or a forward contract, the resulting gain or loss is, upon application, covered by the shareholding exemption and is therefore untaxed. The price of that hedge already factors in the expected exchange rate movement, via the interest rate differential between the two currencies. That interest is deductible, whilst the expected foreign exchange gain remained untaxed. This imbalance will be eliminated. Only the unpriced portion remains exempt: the difference between the expected and actual exchange rates. The pricedin portion will be taxed in financial years commencing on or after 1 January 2027.

Tip

The exemption applies only upon request and is set out in a decision. A new development is that it is also possible to request that the exemption be terminated with future effect.

Please note!

For hedges entered into before 15 September 2026 that had already been approved or applied for at that time, the old rules apply up to and including 31 December 2027. An extension counts as a new contract.

SCALING BACK AND PHASING OUT THE FIRST-TIME BUYER'S TAX RELIEF

The start-up allowance will be phased out almost entirely from 2027. The amount will fall from €2,123 to €10 with effect from 1 January 2027 and will be abolished completely with effect from 1 January 2028. There is no transitional provision, meaning that even entrepreneurs who started their business before 2027 will be affected by this. At the same time, the discretionary depreciation scheme for start-ups will be abolished from 2028. The start-up allowance in the event of incapacity for work will be abolished from 1 January 2029. The phasing out and abolition of these schemes will affect aggregate income, which may have consequences for benefits.

THE INNOVATION BOX FLAT-RATE SCHEME IS BEING EXPANDED

Under the innovation box scheme, profits from self-developed intangible assets are taxed at a lower rate (9%) for corporate income tax purposes. The flat-rate scheme for calculating these profits is being expanded. Anyone opting for this scheme may designate 25% of the profit as that benefit on a flat-rate basis. The maximum amount that can be included in the innovation box in this way is rising from €25,000 to €100,000 per year per taxpayer. The scheme applies in the year in which the asset arises and in the two years following that. This makes the scheme more attractive and simpler to use, particularly for smaller companies.

Tip

Reassess whether the flat-rate method will be more advantageous than the standard calculation from 2027 onwards, now that the maximum has quadrupled.

Please note!

The flat-rate scheme replaces the allocation of profit to the asset. Where innovation profits are higher, the standard calculation may offer greater benefits.

PRESUMPTION IN THE EVENT OF A REORGANISATION NO LONGER APPLIES

In the event of a business merger or demerger, there is no immediate requirement to account for the profit. This relief ceases to apply if the reorganisation is primarily aimed at avoiding or deferring tax. Currently, a presumption applies in such cases: anyone who sells a company involved in the reorganisation to an independent buyer within three years must themselves demonstrate that there were commercial reasons for doing so. The Supreme Court ruled that this is contrary to European law. The presumption will therefore be abolished. From now on, the tax inspector must provide prima facie evidence.

Please note!

It is no longer possible to obtain certainty in advance regarding a sale within three years. The tax inspector may, however, continue to challenge a reorganisation as normal.

EMPLOYERS

HIGHER TAX-FREE TRAVEL ALLOWANCE

The maximum tax-free travel allowance will increase with retroactive effect from 1 January 2026, from €0.23 to €0.25 per kilometre. Employers may reimburse this amount tax-free for commuting and business travel, but this is not compulsory. It makes no difference which mode of transport the employee uses, unless the employer provides the means of transport. In effect, this is a codification of the previous policy decision under which a tax-free allowance of €0.25 per kilometre could already be paid for the whole of 2026. The increase also applies to the deductible travel expenses of selfemployed people and those receiving income from a business. In addition, the flatrate allowance for certain travel expenses relating to the deduction of specific healthcare costs, weekend expenses for people with disabilities and charitable donations will rise to €0.25 per kilometre.

Please note!
Employers may apply the increase retrospectively from 1 January 2026, but must reach agreements with their employees regarding this.

PENSION CAP REMAINS UNCHANGED

Since 2015, there has been a maximum income up to which tax-advantaged pension accrual is permitted: the socalled cap. Normally, this cap is indexed annually. It is proposed that the cap should not be indexed from 2027 to 2032 inclusive. The limit will be €137,800 in 2026 and will therefore remain at the same nominal level throughout this period. No tax-advantaged pension in the second pillar or annuity in the third pillar can be accrued on income above this limit.

Please note!
As a result of the freeze, salary increases may cause more employees to exceed the cap.

TARGETED EXEMPTION FOR STAFF DISCOUNTS TO BE ABOLISHED

The targeted exemption for discounts on sectorspecific products is being abolished. Currently, employers may, subject to certain conditions, offer their employees a discount of up to 20% on sectorspecific products, up to a maximum of €500 per employee per year, without this being charged to the discretionary allowance. Following the abolition, the discount may still be designated as final-withholding taxable pay and charged to the discretionary allowance under the workrelated expenses scheme, provided the customary practice criterion is met. The benefit will continue to be valued on the basis of its market value. Discounts granted to former employees will remain subject to final with-holding tax.

Please note!
Employers who continue to offer staff discounts must take into account the additional impact on the ‘free space’ under the workrelated expenses scheme.

TAX INCENTIVES FOR START-UPS AND SCALE-UPS

Employees of qualifying start-ups and scale-ups will receive more favourable tax treatment when acquiring share options. In principle, taxation will only take place upon the sale of the acquired shares, and only 65% of the benefit will be included in the salary. Currently, tax is generally levied as soon as the shares become tradable or, if desired, at the time of acquisition. The scheme is intended to come into effect from 2027 and will apply only if specific conditions

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are met, including, in principle, a minimum period of two years between grant and sale. To offset this, the partner's contribution allowance and the business cessation allowance will first be reduced by approximately 75 per cent and then abolished entirely three years later. The partner's contribution allowance applies to business owners whose partner works in the business on an unpaid basis and decreases, depending on the number of hours worked, from, for example, 4 per cent to 1 per cent or from 2 per cent to 0.5 per cent of the profit. The business cessation allowance will first be reduced from a maximum of €3,630 to €908. Once abolished, a larger proportion of the profit on cessation will therefore be taxed.

Please note!

The scheme may already apply to options granted on or after 17 April 2025 that have not yet been included in payroll tax by the end of 2026. In that case, the application for the ruling must be submitted by 31 December 2027 at the latest.

VAT & EXCISE DUTIES

VAT ON ORNAMENTAL PLANTS TO RISE TO 21%

The reduced VAT rate for floriculture products will be abolished with effect from 1 January 2028. From that date, the standard VAT rate of 21 per cent will apply to items such as cut flowers, indoor and garden plants, flower bulbs and tree nursery products, instead of 9 per cent.

Please note!

Florists, garden centres and other sellers of ornamental plant products must adjust their records and prices in good time to reflect the 21% VAT rate.

SUSTAINABLE FUEL REFUND TO BE ABOLISHED

The excise duty refund for biofuels and renewable fuels is being discontinued. The scheme currently entitles you, subject to certain conditions, to a partial excise duty refund if at least 10% of the energy content comes from sustainable fuels. You can still apply for a refund for fuels released for consumption by 31 December 2026 at the latest. After that, the scheme will be discontinued.

ALCOHOL EXCISE DUTY IS INDEXED ANNUALLY

Excise duty on alcoholic beverages will henceforth be adjusted annually in line with inflation. This indexation applies to beer, wine, intermediate products and other alcoholic products, and is based on the table correction factor published by Statistics Netherlands (CBS). As a result, excise duty rates will automatically rise in line with inflation. The minimum amount of beer excise duty is not indexed, as it is linked to the non-indexed consumption tax on non-alcoholic drinks.

Please note!

From 2027, please bear in mind that there will be an annual automatic adjustment to alcohol excise duty.

PETROL EXCISE DUTY RELIEF EXTENDED

The excise duty reduction on unleaded petrol will continue for a further year, until 1 January 2028. The rate will rise slightly in 2027, from €0.84469 to €0.85169 per litre. There will be no indexation. As a result, the discount itself will be larger: €0.17643 per litre, compared with €0.15738 in 2026. Without the reduction and with indexation, the rate would amount to €1.02812 per litre. The reduction applies only to unleaded petrol. The measure is intended to prevent the cost of filling up from rising even further from 1 January.

Please note!

The government has already announced that it will partially extend the discount into 2028 and also grant a discount on diesel. This will be implemented via a separate amendment bill.

REAL ESTATE

RESIDENTIAL PROPERTY TRANSFER TAX RATE REDUCED TO 7%

The general residential rate of transfer tax for properties not used as a main residence is falling from 8% to 7%.
The lower rate applies, amongst other things, to rental properties, second homes and holiday homes. The aim of the reduction is to make investing in rental properties more attractive. The standard rate of 10.4 per cent, the 2 per cent rate for properties that the buyer will use as their main residence, and the first-time buyer's exemption remain unchanged.

Tip!

If you are planning to purchase a property that is not your main residence, it may be tax-efficient to defer the purchase until 2027, so that the lower rate of 7 per cent applies.

TRANSFER TAX EXEMPTION FOR HOUSING ASSOCIATIONS

A new exemption from transfer tax applies to transfers of immovable property between housing associations. The exemption applies only to property required for the provision of certain services of general economic interest (DAEB). Other immovable property, such as non-DAEB dwellings and commercial property, is not covered. This will allow housing associations to transfer such property amongst themselves without being liable for the standard residential rate of transfer tax of 8% (pro-posed: 7% from 2027).

Please note!

Check in advance whether the property to be transferred is actually used for the designated DAEB tasks; otherwise, the new exemption will not apply.

HOUSING ASSOCIATIONS EXEMPT FROM INTEREST DEDUCTION RESTRICTION

Housing associations are exempt from the generic interest deduction restriction under corporation tax (the earnings stripping measure). As a result, they are no longer affected by this interest deduction restriction. This enables them to raise more debt capital, thereby increasing their financial capacity. They can incorporate this change into their multi-year budget, which may create more scope within the Social Housing Guarantee Fund for guarantees and, consequently, for more favourable financing. This provides greater scope for new projects.

Please note!

The exemption is not yet included in the submitted 2027 Tax Plan, but according to the cover letter, it will be added via an amendment bill.

CARS & MOBILITY

TEMPORARY REDUCTION IN LORRY TOLLS

To compensate for the sharp rise in fuel prices resulting from the conflict in the Middle East, lorry toll rates will be temporarily reduced by 22.3% from 1 September to 31 December 2026. The reduction applies to all rate components and to all lorry owners. The reduced rates will be applied automatically by the lorry toll service providers.

Please note!

The discount applies only from 1 September to 31 December 2026; after that, the standard rates will apply again.

TRANSITIONAL ARRANGEMENT FOR THE 'YOUNGTIMER' SCHEME

The age limit for the 'youngtimer' scheme has been raised from 15 to 16 years with effect from 1 January 2026. For cars that were already covered by the scheme in 2025 and reached the age of 15 in that year, a transitional arrangement applies with retroactive effect from 1 January 2026. For these cars, the old 'youngtimer' scheme may be applied throughout 2026, with the private benefit calculated at 35 per cent of the market value. Application is not compulsory: if the standard additional tax liability based on the list price is more favourable, you may opt for that instead.

Please note!

For cars that reached the 15-year mark in 2025, check whether applying the transitional scheme is more favourable than the standard additional tax liability.

A MORE GRADUAL APPROACH TO THE 'YOUNGTIMER' SCHEME

The tightening of the youngtimer scheme will be introduced more gradually. As of 1 January 2027, the age limit will not rise to 25 years, but to 17 years. As of 1 January 2028, the limit will be raised to 20 years, and this will become the permanent age limit. Additional transitional provisions apply to cars that were already in your possession by 31 December 2025 at the latest. Cars that reach the age of 17 in 2027 may therefore continue to benefit from the youngtimer scheme for the whole of that year. From 2028 onwards, all cars must be over 20 years old to qualify.

Please note!

For cars that were not in your possession by 31 December 2025 at the latest, the additional transitional provision for 2027 does not apply.

TEMPORARY REDUCTION IN MOTOR VEHICLE TAX FOR DELIVERY VANS AND LORRIES

Due to the exceptional rise in fuel prices resulting from the war in the Middle East, motor vehicle tax for vans subject to the business rate has been temporarily halved and for lorries temporarily set at zero. The reduction applies from 1 July to 31 December 2026 and will be enshrined in law with retroactive effect.

Please note!

From 1 January 2027, the standard rates will apply again. However, the reduction applies from the first motor vehicle tax period beginning on or after 1 July 2026 and subsequently for two three-month periods. As a result, the reduced rate or zero rate may still apply in individual cases into 2027.

CHANGES TO THE FINAL LEVY ON FOSSIL-FUELLED CARS

The 12% 'pseudo-final levy' on fossil-fuelled passenger cars that are also used privately will be relaxed in a number of respects. Replacement fossil-fuelled cars used for maintenance or repairs will be exempt from the levy for up to fourteen days per repair period. Manualgear driving school cars are also exempt. In addition, the transitional arrangements for cars already made available before 2027 will be extended until 31 December 2030. For fossil-fuelled cars rented or shared on a short-term basis, an exemption will apply until 2031 for a single period of up to seven consecutive days per calendar year.

Please note!

If the same fossil-fuelled hire car is made available to an employee in two separate periods, the exemption does not apply. This applies even if the total duration remains below seven days.

(HIGH NET WORTH) INDIVIDUALS

INCOME TAX RATES FOR 2027 FOR THOSE NOT YET ELIGIBLE FOR THE STATE PENSION

Taxpayers who have not yet reached state pension age at the start of 2027 are expected to be subject to the following tax bands in 2027:

Income tax 2027			
Box 1	Tax. income more than (€)	but not more than (€)	Rate 2027 (%)
Disc 1		39,247	36.23%
Disc 2	39,247	78,426	38.16%
Disc 3	78,426		49.50%

Income tax 2026			
Box 1	Tax. income more than (€)	but not more than (€)	Rate 2026 (%)
Disc 1		38,883	35.75%
Disc 2	38,883	78,426	37.56%
Disc 3	78,426		49.50%

These percentages include national insurance contributions. A different rate structure applies to those who pay lower or no national insurance contributions.

INCOME TAX RATES 2027 FOR STATE PENSIONERS

Taxpayers who have reached state pension age by the start of 2027 and were born on or after 1946 are expected, according to, to be subject to the following tax bands in 2027:

Income tax 2027 (state pensioners)			
Box 1	Tax. income more than (€)	but not more than (€)	Rate 2027 (%)
Disc 1		39,247*	18.33%
Disc 2	39,247	78,426	38.16%
Disc 3	78,426		49.50%

*Born before 1946: tax bracket 1 up to €41,637

Income tax 2026 (state pensioners)			
Box 1	Tax. income more than (€)	but not more than (€)	Rate 2026 (%)
Disc 1		38,883*	17.85%
Disc 2	38,883	78,426	37.56%
Disc 3	78,426		49.50%

*Born before 1946: tax band 1 up to €41,123

CHANGES TO TAX CREDITS

The expected tax credits for 2027 are set out below. With the exception of the elderly person's tax credit and the tax credit for single elderly people, these are tax credits for taxpayers who are younger than the state pension age. Lower ceilings apply to people who are older than the state pension age.

Tax credits	2027 (€)	2026 (€)
General tax credit maximum	3,154	3,115
Labour discount maximum	5,929	5,685
Income-dependent combination discount maximum	2,918	3,032
Youth disability discount	935	923
Elderly discount	1,993	2,067
Lone elderly tax credit	547	540

DEDUCTION FOR SPECIFIC HEALTHCARE COSTS TO BE ABOLISHED

The income tax deduction for specific healthcare costs will be abolished with effect from 1 January 2028. This will also result in the abolition of the associated allowance for specific healthcare costs and related provisions. Healthcare costs that are currently deductible, subject to certain conditions, above a threshold will no longer be deductible under this scheme from 2028 onwards. No transitional provisions apply to refunds or supplementary payments relating to healthcare costs deducted prior to 2028.

Tip!

Consider incurring any healthcare costs that can be planned in 2027 if this allows you to still make use of the tax deduction.

NO INHERITANCE SCHEME FOR EXCESSIVE BORROWING FROM ONE'S OWN PRIVATE LIMITED COMPANY

This measure resolves an unintended double taxation issue. Currently, regular benefits arising from an inherited substantial interest that are received within 24 months of the death may, subject to certain conditions, remain outside the scope of Box 2 taxation; however, the acquisition cost is reduced in such cases. This now also applies to a notional ordinary benefit arising because debts to one's own company exceed the maximum amount (€500,000). It is precisely this that has an unfavourable effect: the maximum amount does not increase accordingly, meaning that taxation applies again the following year. This overlap is now excluded.

Please note!

In the case of inherited shares and debts owed to one's own private limited company, Box 2 tax may be payable immediately on any excess debts.

ENERGY & ENVIRONMENT

HIGHER DEDUCTION FOR ENERGY INVESTMENTS

The Energy Investment Allowance (EIA) encourages investment in energy-saving business assets. When investing in a business asset included on the Energy List, an amount may be deducted from the profit. That amount is currently 40 per cent of the investment and will rise to 45.5 per cent. This makes investing in energy savings or renewable energy more financially attractive. The EIA budget will not increase. The increase is covered by the scheme's reserve.

Tip

An investment commitment entered into in 2027 will be subject to the higher percentage. It may therefore be worth postponing the decision until after the turn of the year.

Please note!

The EIA applies only to assets on the Energy List. The investment must be reported to RVO within three months of entering into the commitment.

WASTE TAX INCREASE LESS STEEP

The previously announced increase in the waste tax is being scaled back. The rate will rise to €64 per tonne of waste in 2028 and will increase to a permanent rate of €81 per tonne from 2030 onwards. Under the 2026 Tax Plan, this would eventually €117.10 per tonne. The tightening of the CO_2 levy for waste incineration plants is also being delayed: the rate will now only rise to €304 per tonne of CO_2 in 2035, and the exemption rights will likewise only be phased out completely in 2035.

Please note!

The tax burden is still rising compared with the current level of €40.85 per tonne, but at a slower pace and to a lesser extent than previously anticipated.

TAX ON TAP WATER TO RISE

The tax on tap water is increasing by €0.10 per cubic metre (m^3). The rate will rise from €0.437 to €0.537 per m^3 in 2027 and will then be indexed annually. As a result, the cost of water will rise by approximately 4 per cent. An average household with children consumes around 155 m^3per year and will pay approximately €15 more. Two previously adopted amendments will come into force at the same time: the tax ceiling of 50,000 m^3will be abolished, and only water of drinking water quality will be taxed.

Please note!

From now on, companies' total consumption will be taken into account. At 120,000 m^3per year, the tariff increase will cost approximately €12,000 extra.

REDUCTION IN THE HIGHEST AIR PASSENGER DUTY RATE

From 2027, the air passenger duty will be differentiated according to the distance to the final destination. Under the current system, a high rate of €74.81 per passenger would apply to long-haul destinations. This measure reduces that highest rate to €59.43. This applies to destinations more than approximately 5,500 kilometres from Amsterdam, such as the United States, South Africa and Indonesia. The low and medium rates will remain at €31.04 and €49.87 per passenger respectively. A higher rate will therefore still apply to longer flights than to shorter distances.

LOWER ENERGY TAX FOR GREENHOUSE HORTICULTURE

The reduced energy tax rates for greenhouse horticulture are being adjusted to compensate for the additional costs arising from the obligation to blend green gas. The reduction applies to the existing consumption bands up to 1 million m³ of natural gas and is being extended to the third band up to 10 million m³. The compensation will only apply if the green gas blending obligation actually comes into force on 1 January 2027. For 2027, the assumption is a maximum of 1.5 cents in additional costs per m³ of natural gas.

REFERENCE TO WASTE TRANSPORT AMENDED

The references in the Environmental Tax Act to the European rules on crossborder waste shipments are being amended. The old regulation from 2006 is being replaced by the new regulation from 2024. There will be no substantive changes to the waste tax: the relevant provisions remain the same. However, transitional provisions will apply to waste shipments for which authorisation has already been granted under the old regulation, so that waste tax can still be levied on these shipments after 1 January 2027.

Please note!

For existing authorisations granted under the 2006 regulation, the waste tax will continue to apply under the transitional provisions.

TAX LIABILITY FOR GREENHOUSE HORTICULTURE CLARIFIED

With regard to the CO_2 levy on greenhouse horticulture, clarification has been provided as to who is liable for tax in the case of partnerships without legal personality, such as a general partnership or a firm. The levy is imposed on the partnership that operates the greenhouse horticulture business as an enterprise, and not separately on the individual partners. This clarification applies retroactively up to and including 1 January 2025. The amount of the levy remains unchanged as a result.

Please note!

In the case of a partnership or general partnership, the CO_2 levy is therefore determined and collected at the level of the partnership.

FINAL DESTINATION VIA THE FLIGHT PLAN

For the differentiated air travel tax, clarification has been provided on how a passenger's final destination is determined if no contract of carriage has been concluded. In such cases, the flight plan may be used to demonstrate the final destination. This applies, for example, to private flights using a privately owned aircraft. Without this amendment, the highest rate of the air travel tax would always apply in such cases.

Please note!

If no contract of carriage exists, the destination must be evident from the flight plan to enable the correct rate to be applied.

CHANGES TO THE CARBON LEVY AT THE BORDER

The Dutch implementation of the carbon border adjustment mechanism is being further tightened. Prohibitions currently set out in secondary legislation will be incorporated into the Environmental Management Act. A legal basis will also be established for data exchange between the Dutch Emissions Authority and the Tax and Customs Administration when approving declarants. In addition, the penalty scheme will be relaxed, so that a lower fine can be imposed for minor or unintentional infringements. A reporting obligation for accredited independent persons will also be introduced.

Please note!

Importers of goods covered by the carbon mechanism must, from 2026, be authorised declarants and comply with the relevant reporting and certification obligations.

INTERNATIONAL

REFUND VIA A FOREIGN FUND

Anyone investing in Dutch shares via a foreign investment fund is entitled to a refund of dividend tax. A Dutch fund with the status of a tax-exempt investment institution may offset the dividend tax withheld against the tax it pays itself. A foreign fund cannot do this, which meant the dividend was subject to double taxation. In 2024, the Supreme Court ruled that this was contrary to the free movement of capital. The refund is calculated using a formula. If this amount is too low, a higher amount may be substantiated. For corporate entities, the corporation tax rate is the maximum.

Tip

A claim may be submitted up to five years after the financial year in which the fund makes the distribution. For private limited companies and other legal entities, this period is three years.

Please note!

The scheme applies to dividend tax withheld from 1 January 2027 onwards. For earlier years, it may be possible to invoke EU law. Investors outside the Netherlands are not entitled to this.

HIGHER MILEAGE ALLOWANCE IN THE BES

On Bonaire, Sint Eustatius and Saba, the maximum car expense allowances are increasing from $0.20 to $0.22 per kilometre. This change applies retrospectively from 1 January 2026. The increase will affect three schemes: the deduction of car expenses against income from employment, business and professional activities; the tax-free mileage allowance paid by the employer; and car expenses claimed as extraordinary expenses in the event of illness, disability, childbirth or death. This is due to rising fuel prices.

Please note!

The increase has already been in force since May 2026 on the basis of an approving policy decision. The bill merely formalises that approval.

LOWER PETROL DUTY ON THE BES ISLANDS

Petrol excise duty on Bonaire, Sint Eustatius and Saba is to be temporarily reduced. On Bonaire, the reduction is $0.055 per litre; on Sint Eustatius and Saba, it is $0.0419 per litre. The reduction will apply from 1 January to 31 December 2027. The measure follows the petrol duty reduction in the European Netherlands. Of all fuels, the system on the BES islands only imposes duty on petrol.

Please note!

The excise duty reduction applies exclusively in 2027 and will lapse without further action on 1 January 2028.

ACQUISITION PRICE IN THE EVENT OF A TRANSFER OF REGISTERED OFFICE TO THE NETHERLANDS

If a foreign company relocates its effective management to the Netherlands, a shareholder with a substantial interest who resides abroad will become liable for tax in the Netherlands under Box 2. Currently, the acquisition price is defined as the original consideration, usually the historical cost. The Netherlands can therefore also tax the increase in value that arose before the tax liability came into effect. It has now been established that the acquisition price is the market value at the time of the relocation. Only the change in value occurring thereafter is subject to tax.

Tip

A valuation at the time of the registered office relocation is important. Without supporting evidence, it will be difficult to demonstrate later which part of the profit remains exempt from tax.

Please note!

The step-up does not apply if the shareholder was already subject to tax abroad. Further rules will apply for those returning to the Netherlands.

NEW CUSTOMS CODE TO BE IMPLEMENTED

In anticipation of the introduction of the new Union Customs Code, the General Customs Act is being amended. As some parts of the new Code will apply immediately upon entry into force, definitions and delegated powers are being amended in advance. The most significant change is that, from mid-November 2026, Customs is expected to collect a new European clearance fee for goods imported via distance sales. This fee will be collected in a similar way to import duties and other customs charges.

Please note!

The current and new Customs Code are expected to apply temporarily in parallel, meaning companies must take a transition period into account.

POPULATION FIGURES FOR THE BES BASED ON CBS STATISTICS

Income tax rates on Bonaire, Sint Eustatius and Saba are adjusted annually for inflation. This is done using the table adjustment factor, which, amongst other things, adjusts the elderly allowance, the tax band thresholds and the contribution threshold. The population figures for the islands are required for this calculation. These figures are currently specified in so many words in the Act and must therefore be updated each year when the Act is amended. From now on, reference will be made to the figures determined by the CBS as at 1 January. The calculation itself remains unchanged.

Tip

The level of the inflation adjustment will not change as a result. As always, the amounts for a given year are determined by the annual adjustment scheme.

Please note!

The change is technical: only the source of the population figures is changing. This has no implications for tax returns or the tax payable.

NEW SAFE-HARBOUR RULES UNDER THE MINIMUM TAX ACT

The global minimum tax ensures that large companies in every country pay at least 15% tax. If a group is taxed at a lower rate in a particular country, a top-up tax will apply. This calculation is labour-intensive. A separate bill introduces four safe-harbour rules, agreed within the OECD. If the conditions are met, the additional tax for that country is set at zero and the full calculation is waived. The first is a simplified calculation: if the effective rate works out at at least 15%, no further calculations are required. Two others apply to groups with a parent company in a country with an equivalent tax system; this primarily refers to the United States. The fourth applies to incentive schemes for genuine activities, such as the energy, environmental and small-scale investment allowances. The temporary country-by-country reporting scheme is also being extended by one year. The Netherlands has virtually no policy leeway: the agreements are adopted in their entirety to ensure consistency across countries.

Tip

The innovation box is not covered by the safe-harbour rule for incentive schemes, as it is based on income. Consequently, its application may still result in an additional tax assessment.

Please note!

The rules come into force in 2027, but apply retroactively in part to 31 December 2025 or 1 January 2026. The country-by-country reporting scheme now applies to reporting years beginning on or before 31 December 2027.

OTHER

TEMPORARY EXEMPTION FOR DIGITAL NOTIFICATIONS

In 2027, the Tax and Customs Administration will be granted a temporary exemption from the more extensive notification requirement for certain digital messages. These include the invitation to file an income tax return, the provisional income tax assessment and the income tax assessment. For these messages, the notification in 2027 does not yet need to specify the nature and legal consequences of the message, nor any time limit that may apply for taking action. The exemption will cease to apply from 1 January 2028.

Please note!

Anyone who receives these notices exclusively in digital form will therefore not always be provided with the full scope for action within the notification itself in 2027.

CLARIFICATION OF THE EDUCATION AND RESEARCH EXEMPTION

The education and research exemption under corporation tax has been clarified with regard to the question of when funding is provided from public funds. If the public funds are accompanied by a contractual consideration, this does not count as public funding for the purposes of this exemption. Consequently, commercial education or research carried out for a fee on behalf of a legal entity governed by public law or a public body does not fall under this exemption. According to the Government, this is a clarification of the existing scheme and does not constitute a substantive change.

DEFERRAL OF DIGITAL MAIL FOR BENEFITS

The Benefits Service has been granted a temporary exemption from the obligation to be able to receive certain official messages electronically. Most message flows have now been digitised, but this has not yet been achieved in time for messages concerning collection and recovery. For these messages, the Benefits Service is therefore not yet required to fully comply with the modernised rules on electronic administrative communications. The exemption applies until 1 January 2030 and will only be applied where necessary.

PREVIOUSLY INTRODUCED LEGISLATION, INCLUDING:

- The selfemployed person's allowance is being further reduced from €1,200 to €900.
- A pseudo-final levy of 12 per cent will be introduced for employers in respect of passenger cars that are not entirely emission-free and are made available for private use as well. Commuting counts as private use; transitional provisions apply to existing arrangements where vehicles are made available.
- The tax relief for electric cars will be further phased out. For cars first registered in 2027, a 20 per cent tax liability will apply to the first €30,000 and 22 per cent to the amount above that. The maximum relief is €600.
- The 30% scheme will become a 27% scheme from 2027, and the salary thresholds will rise. Those who joined the scheme by the end of 2023 at the latest will retain the 30% rate and the old index-linked thresholds; those joining in 2024 will be subject to the 27% rate but will retain the old salary threshold. The transitional rules for partial foreign tax liability will also come to an end.
- The discretionary allowance under the workrelated expenses scheme will increase from 2% to 2.16% on the first €400,000 of the total wage bill. The rate of 1.18% will continue to apply to the amount above this threshold.
- It is proposed to remove the power to impose a 'firstday

notification' requirement, to replace the reporting obligation under the 'opt-in' scheme with a retention obligation, and to increase the flat-rate R&D hourly rate from €29 to €33. The consequences of a delayed start to pension payments will also be mitigated.

- Under the simplified hirer's liability scheme, liability is presumed to amount to 35 per cent of the invoice amount. Deposits into a G-account may be deducted from this amount under certain conditions; the right to rebut this presumption remains.
- The incomerelated combination allowance will be phased out gradually until it is abolished in 2035. The maximum amount will fall by €134 in 2027, excluding inflation adjustment.
- The Box 3 exemption for green investments will fall to €200 (€400 for tax partners). The tax credit will remain in place; both schemes will expire in 2028.
- The deduction for no or minimal mortgage debt (Hillen Act) will fall from 71.867% to 67.067% of the difference between the notional value of the owner-occupied home and the deductible costs.
- It is proposed to simplify the definition of 'partner' for the purposes of benefits. The criteria relating to blended families, partnership in the previous year and partnership for the remainder of the year will be abolished. Minors will no longer be eligible as benefit partners, and the asset limits for the care allowance and the childrelated budget will be reduced.
- In disputes concerning deferral of payment and remission of central government taxes, the administrative appeal will be replaced by an objection to the tax collector, followed by an appeal to the tax court.
- The tax ceiling of 50,000 m³ per connection for the tax on tap water will be abolished. The tax base will be limited to water of drinking water quality, and the 1,000-customer scheme will be abolished.
- The net metering scheme for small consumers will end. From 2027, electricity fed back into the grid will no longer be offset against electricity consumed.
- The exemptions from coal tax for dual and non-energy uses will be abolished. As a result, coal used in coke production and in iron and steel production, amongst other things, will be taxed.
- It has been proposed to bring forward the fixed classic car exemption by one year to 2027 for vehicles first registered before 1 January 1988. Furthermore, previously adopted new vehicle definitions in the Motor Vehicle Tax (MRB) and the Private Motor Vehicle Tax (BPM) will come into force; for lorries, alignment with European vehicle categories is still being proposed.

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