



VAN OERS

Budget Day Special 2026 Tax Plan

[VANOERS.NL](https://vannoers.nl)



Budget Day Special 2026 Tax Plan

This Budget Day Special outlines important proposals in the 2026 Tax Plan and additional legislative proposals.

This special is divided into the following topics:

- measures for companies;
- measures for employers;
- measures for VAT & excise duties;
- measures for immovable property;
- measures for cars & mobility;
- measures for (wealthy) individuals;
- measures for energy & environment;
- international measures;
- other measures.

The proposed measures will enter into force on 1 January 2026, unless stated otherwise.





Companies

Temporary transitional law for mutual funds

To avoid short-term tax liability, a transitional measure is proposed for mutual funds (*fondsen voor gemene rekening, fgr*) which were transparent for tax purposes until 2024. These mutual funds may opt not to be deemed as taxable on a temporary basis, under the current transitional law, with effect from 1 January 2025. A condition is that all participants agree by 28 February 2026. The transitional law applies until 1 January 2028 at the latest and will prevent the funds involved from independently being subject to tax for only a short while in 2025 and 2026.

Employer

Clarification of bicycle scheme

The additional tax liability for making a bicycle available will change. Up to now, the flatrate additional tax liability of 7% has been applied even if the bicycle was only used occasionally or only for partial commuting. This led to unintended taxation. In future, no additional tax liability is due if the bicycle is only parked incidentally (maximum 10%) at the home or residential address of the employee. A similar arrangement applies to the entrepreneur who is subject to income tax rules: the withdrawal is set to zero. This removes any uncertainty about use of the employer-provided bicycle.

Tip!

In the terms of employment or arrangements with staff, establish that the bicycle provided may not structurally be parked at home.

Take note!

This measure is retroactive to 1 January 2020.

Lucrative interest provision

Benefits from an indirectly obliged lucrative interest via Box 2 will notionally be increased, raising the effective tax burden from a maximum of 31% to a maximum of 36%, in line with the Box 3 rate. Additionally, an anti-abuse measure is being introduced: a loss from a substantial interest resulting from an interest accrual in

the acquisition price can no longer be offset to counteract the levy on lucrative benefits.

Take note!

It may be more advantageous to bring about certain benefits this year. An alternative would be to explore other remuneration structures.

'Towards a healthy retirement' agreement

An employer can pay an amount to an employee for early retirement. In order to discourage early retirement, the employer is liable for a pseudo-final levy of 52% on that excessive severance pay. For the period 2021-2025, a temporary scheme is in place which allows certain employees to stop working three years before the Dutch state pension age (AOW), without the employer being liable for the pseudo-final levy. It is proposed to maintain this scheme with a threshold of €300 gross per month. The pseudo-final levy above the exemption will increase to 57.7% in 2026, 64% in 2027 and 65% as from 2028.

Transitional law for pension schemes without an old-age pension offset

The transitional law for pension schemes without an old-age pension offset is being extended to 1 January 2028. As a result, existing schemes have more time to align with the tax framework of the Dutch Future Pensions Act (Wet toekomst pensioenen). Specifically, the temporary easing for 18 to 20 year-





olds will continue to apply, but only for existing schemes without an old-age pension offset. This is particularly important for the Pension Fund for Hairdressers.

Take note!

As from 1 January 2028, the transitional law will definitely cease to apply.

Bottlenecks in the Dutch Future Pensions Act

This proposal resolves technical tax bottlenecks in converting existing pension rights under the Future Pensions Act (Wet toekomst pensioenen,

Wtp). On converting, entitlement to pre-pension, bridging pension, orphan's pension and surviving dependants' bridging pension shall remain in tax compliance, even if the conditions for benefits are no longer allowed after entry into force of the Future Pensions Act. This prevents tax consequences for participants if existing claims are continued. The measure will be codified retroactively as from 1 January 2025.

Take note!

When new pension schemes are introduced, check that existing transitional law is correctly applied.

VAT & Excise duties

Amendment to consumption tax definition of dairy-content

The dairy-content exception as defined under consumption tax on non-alcoholic beverages is being tightened. Beverages containing a whiff of dairy-content or added flavouring will now be subject to consumption tax. Milk, buttermilk and soya beverages with a content of up to 5% sugar and 1.1% saturated fats remain excluded. The term 'lemonade' is also being replaced with 'other non-alcoholic beverages' for greater clarity.

Take note!

Beverages such as chocolate milk and fruit drinks with dairy-content will be taxed in future.

Retaining reduced VAT rate for culture, media and sport

The previously adopted plan to raise the VAT rate for culture, media and sport to 21% has been reversed. The reduced rate of 9% remains applicable for these transactions. To finance retention of the reduced rate, the annual inflation correction for income and payroll taxes will only partially be applied in 2026. As a result, disposable income increases less, but prices for culture, media and sport remain lower.

Take note!

The low VAT rate for accommodation is being abolished and increases from 9% to 21%.





Immovable property

To exclude an associated party for tax value of a leased dwelling

The tax value of a leased dwelling applied in Box 3 and the gift & inheritance tax, may only be applied on rentals in line with market conditions. Until recently, associated parties could also benefit in non-market-compatible letting from the deviating valuation rule and from judgments by the Supreme Court, which reduced the value of the dwelling. Henceforth, the tax value of a leased dwelling does not apply in situations where a dwelling is let or leased to an associated party at a non-market-compatible price. Only if associated parties operate in line with market conditions, does the application remain possible.

Take note!

When leasing to relatives, check that the agreed rent is in line with market conditions to ensure application of the tax value of a leased dwelling.





Cars & Mobility

Pseudo-final levy on fossil fuel lease vehicle

As from 1 January 2027, a pseudo-final levy will be introduced for employers who make a fossil-fuel passenger vehicle available to employees, including for private use. The pseudo-final levy amounts to 12% of the catalogue value for passenger vehicles up to 25-years old.

For older vehicles, the market value is assumed.

For vehicles already made available prior to 2027, transitional law applies until 17 September 2030.

Vans and motorcycles are excluded from the levy. Furthermore, the levy only applies in the case of a (notional) employer/employee relationship.

Tip!

Align fleet policy with the new rules before 2027 and draw up timely plans for electrification of the business fleet.

Special emission-free vehicles and engines

For special emission-free (including electric) vehicles, such as campers and wheelchair accessible vehicles, as well as for emission-free motorcycles, the private motor vehicle and motorcycle tax (BPM) will be adjusted until 2030. Just like regular emissions-free passenger vehicles, they will have a flat rate of €667 for special passenger vehicles and €200 for motorcycles. This corrects the previous, unintended increase in the tax burden and sustains the incentive for emission-free mobility.

Tip!

For purchases from 2025, please check that the correction of the BPM tax has been applied correctly.

Autonomous sustainable development of private motor vehicle and motorcycle tax (BPM)

The BPM rates have been adjusted to an autonomous sustainable development: new vehicles emit somewhat less CO₂ each year. To keep tax revenue stable, CO₂-limits are dropping and rates are rising

(2026: -1.55%/+1.57%, 2027: -1.46%/+1.48%, 2028: -1.38%/+1.40%). This means, the average BPM per vehicle remains the same, the tax incentive for cleaner vehicles is sustained and there is more clarity and predictability for the sector over the coming years.

Rate reduction of motor vehicle tax on emissions-free vehicles

A rate reduction of 30% of the motor vehicle tax (motorrijtengbelasting, MRB) will apply to emission-free passenger vehicles (EVs) and campers (from 2026 to 2028, after which the rate reduction will be 25%). This rate reduction compensates for the higher weight of the battery and prevents emission-free vehicles from becoming more expensive than comparable petrol-driven vehicles, thus maintaining the growth of electric vehicles in the Netherlands' fleet and sustaining the ongoing climate objective. For emission-free vans, the rate reduction does not apply. Provinces are fully compensated for foregone surcharges.

Take note!

By 2029, the rate reduction will drop to 25% again and will be scrapped in 2030.

Extension of reduced rates of excise duties on fuels

The reduction in rates of excise duties on petrol, diesel and LPG introduced in 2022 has been extended. The rates remain the same as those of 1 July 2023 and have therefore not been re-indexed. This temporarily keeps the driving of vehicles cheaper for a while. This measure costs all taxpayers more than €1.7 billion. The reduced rate is expected to be passed on largely to the consumer. The benefit is therefore mainly given to 'frequent drivers', while households without a car gain no benefit. The rates, however, remain above the EU minimum levels.

Take note!

The temporary rate reduction ceases at the latest on 1 January 2027.



Improvements in additional tax liability on zero-emission vehicles

On cancellation of the reduced additional tax liability for entrepreneurs subject to income tax rules and employees with zero-emission company vehicles, a few technical changes come into force. These changes ensure that tax legislation is consistent with the cancellation of the reduced additional tax liability for zero-emission vehicles. In future, a single rate of addition of 22% will apply.

Take note!

For zero-emission vehicles with the date of first registration in 2025, a further 60 months of 17% additional tax liability applies to the full value of hydrogen/solarpowered vehicles or up to a catalogue value of €30,000 for other vehicles.

Discontinuation of motor vehicle tax refund scheme on HGVs

The refund scheme in the motor vehicle tax for HGVs will be discontinued upon entry into force of the Dutch Heavy Goods Vehicle Charge Act (Wet vrachtwagenheffing) (scheduled for: 1 July 2026). The structural reduction in the motor vehicle tax rate for HGVs removes the need for this refund, which is barely being used anyway. This leads to a simplification of the regulations and reduces the administrative burden.

Tip!

Take the discontinuation of the regulation into account on restructuring the vehicle fleet in 2026.

Motor vehicle tax quarter rates to be discontinued

The current quarter rates in the motor vehicle tax (MRB) for vehicles used as equipment or workshops and for vehicles operated by fairground and circus operators, will be restricted to vans as of 1 July 2026 and will be fully discontinued as of 1 January 2028. The advent of the heavy goods vehicle charge will remove the need for these regulations for HGVs.

Take note!

Owners of relevant vans will have to take the regular rate into account from 2028 onwards.





(Wealthy) individuals

Gifts granted within 180 days prior to death

Gifts granted by the deceased within 180 days prior to their death will, for tax purposes, also be designated as being pursuant to inheritance law. Such a gift would then be subject to a gift tax return being filed and in another respect the gift must be included in the Inheritance Tax return. To avoid this double administrative burden, it is proposed that such a gift should only be included in the Inheritance Tax return. The filing of a gift tax return would no longer be necessary. These new rules apply for the first time to gifts granted from 180 days prior to 1 January 2026.

Actual returns in Box 3 as from 2028

There is a legislative proposal to start taxing the actual return on capital in Box 3 as from 1 January 2028. This replaces the current system of setting the return on capital at a flat rate. According to the government, the aforementioned effective date can only be met if the Dutch House of Representatives adopts the legislative proposal by 15 March 2026. As there is still discussion about the best way to determine such actual return, it is not yet certain whether that will be possible.

Changes in Box 3

The flatrate return on other assets in Box 3 will be adjusted by explicitly taking into account property rental income and the benefit of proprietary use in the calculation method of the longterm return on property. This leads to an increase in the flat rate from 6% to 7.78%. In addition, the taxfree assets will be reduced from €57,684 to €51,396 per taxpayer. This broadens the tax base and increases the number of taxpayers paying Box 3 levies. The rebuttal scheme continues to apply, allowing taxpayers with lower actual returns to apply for a correction.

Tip!

Make use of the rebuttal scheme if the actual return is lower than the flatrate return.

Reparation of rebuttal scheme Box 3

The calculation of the actual return in the Box 3 rebuttal scheme will be changed to prevent misuse with bonds and other assets that have shortterm income periods. Until now, the acquisition of bonds with accrued interest could lead to losses in the year of acquisition, thereby reducing or avoiding the Box 3 levy. It is proposed that on application of the rebuttal scheme, the shortterm income exemption and the current valuation rule for listed securities should be abolished for bonds and similar products. Valuation at the economic value will then take place in future including accrued interest. An exception applies to bank account credit balances: current interest income periods on bank account credit balances continue to be exempt. This change will have a retroactive effect up to and including 25 August 2025 at 16:00.

Take note!

For bonds acquired before 25 August 2025 at 16:00, the old system continues to apply until the disposal, or until the introduction of the new Box 3 system.

Changes in Green Investments

The previously adopted abolition of green investment tax schemes has been postponed for a year to avoid implementation problems. This means that both the Box 3 exemption and the tax credit for green investments will not be cancelled on 1 January 2027, but on 1 January 2028. For 2027, however, a symbolically low exemption of €200 (for partners €400) has been established, which de facto means the schemes have already been abolished. The tax credit formally continues to exist but is negligible due to it being tied to the reduced amount of exemption. As of 2028, the arrangements will be cancelled entirely.





Take note!

For 2027, only a minimum exemption remains. So, in practice, the tax benefit for green investments will be abolished as early as that year.

2026 Income tax rates for taxpayers below the statutory retirement age

Taxpayers who have not reached the statutory retirement age (*Algemene ouderdomswet, AOW*) at the beginning of 2026, can expect the following tax brackets to be applied in 2026.

2026 Income tax			
Box 1	Tax.inc. more than (€)	but not more than (€)	2026 rate (%)
Tax bracket 1		38,883	35.70%
Tax bracket 2	38,883	79,137	37.56%
Tax bracket 3	79,137		49.50%

2025 Income tax			
Box 1	Tax.inc. more than (€)	but not more than (€)	2025 rate (%)
Tax bracket 1		38,441	35.82%
Tax bracket 2	38,441	76,814	37.48%
Tax bracket 3	76,814		49.50%

These percentages include the National Insurance Contributions. A different rate structure applies for those who qualify for fewer or no National Insurance Contributions.

2026 Income tax rates for old-age pensioners

Taxpayers who have reached the statutory retirement age (*Algemene ouderdomswet, AOW*) at the beginning of 2026 and were born after 1946, are expected to have the following tax brackets applied in 2026.

2026 Income tax for old-age pensioners (AOW)			
Box 1	Tax.inc. more than (€)	but not more than (€)	2026 rate (%)
Tax bracket 1		38,883*	17.80%
Tax bracket 2	38,883	79,137	37.56%
Tax bracket 3	79,137		49.50%

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

2025 Income tax for old-age pensioners (AOW)			
Box 1	Tax.inc. more than (€)	but not more than (€)	2025 rate (%)
Tax bracket 1		38,441*	17.92%
Tax bracket 2	38,441	76,817	37.48%
Tax bracket 3	76,817		49.50%

* Born before 1946: tax bracket 1 up to €40,502

Changed tax credits

Below are the expected tax credits for 2026. With the exception of the elderly person's tax credit and the single elderly person's tax credit, these are tax credits for taxpayers who are younger than the statutory retirement age. For people older than the statutory retirement age, lower limits apply.

Tax credits	2026 (€)	2025 (€)
General tax credit max.	3,115	3,068
Employed person's tax credit max.	5,712	5,599
Income-dependent combination tax credit max.	3,032	2,950
Young disabled person's tax credit	923	909
Elderly person's tax credit	2,067	2,035
Single elderly person's tax credit	540	531



Unequal shares in matrimonial property

If a spouse is entitled to more than half of the matrimonial property upon dissolution of a marriage based on the prenuptial agreement, the excess shall henceforth be taxed with gift and inheritance tax. This also applies if, during the marriage or upon dissolution of the marriage, a spouse is entitled to more than half of the income or property to be set off, based on a regular setoff clause or final setoff clause. It is proposed that this measure should only apply to prenuptial agreements drawn up or amended on or after 16 September 2025 at 16:00.

Equal treatment of biological children

On 6 September 2024, the Supreme Court ruled that a child who has not been recognized by the biological father and is not otherwise in a family relationship with him is not regarded as a child for the purposes of gift and inheritance tax. As a result, that child is not entitled to the 'child exemption' and reduced rate in the event of a gift or inheritance from a biological parent. This is contradictory to European law. It is proposed that such children should also be considered as children for the gift and inheritance tax if they can demonstrate biological parenthood by DNA testing.

Extension of tax return period for Inheritance Tax

It is proposed to extend the tax return period for Inheritance Tax from eight (8) to twenty (20) months for deaths occurring on or after 1 January 2026. Also, the starting point for calculating the tax interest for Inheritance Tax only starts from twenty (20) months after death. This is in line with practice where, often, not all data is yet available to file a correct and complete return in a timely manner. This reduces the number of applications for postponement, objections and tax interest, and makes the return process simpler and more feasible.





Energy & Environment

Aggregation rule of maximum amount of Energy-saving Investment Credit (EIA)

The energy-saving investment credit (energie-investeringsaftrek, EIA) is a scheme designed to provide an incentive for investments in energy-saving assets. Companies can deduct 40% of their investments from taxable profits, up to a combined maximum investment amount of €151 million per year. Due to the lack of an aggregation rule, a private company participating in a joint venture (e.g. a limited partnership) could make use of this maximum more than once. To prevent this, an aggregation ceiling is introduced. This ceiling consists of investments in the proprietary company and investments in a company which is part of a joint venture.

Take note!

Investments made by a joint venture in which the taxpayer participates, also count towards the maximum amount of energy-saving investment credit (EIA).

Update of standard industrial classification (SBI) for energy tax

The Environmental Taxes Act (Wet belastingen op milieugrondslag, Wbm) refers to outdated SBI 2008 codes in three energy tax exemptions. As of 6 September 2025, these have been replaced by the standard industrial classification (SBI) 2025 codes. The change in the law updates the references to SBI codes 23, 24 and 25 in the exemptions for electricity in the case of chemical reduction and metallurgical processes, and natural gas in the case of metallurgical and mineralogical processes. The substantive application remains unchanged.

Tip!

After the update, verify that the energy tax exemption is applicable based on the standard industrial classification (SBI) 2025 codes.

Maximum tap water tax

The current maximum of 300 m³ of tap water tax will increase to 50.000 m³ in 2026 and will be abolished as of 2027. This will ultimately lead to levied taxes on the full consumption. Simultaneously, the tax base is narrowed down to water of drinking water quality and the '1,000 customers scheme' no longer applies as of 2027. This simplifies the levy, ensures a wider burden-sharing, and provides an incentive for major consumers to save water. Small collective provisions are still the exception.

Tip!

Keep account of rising charges for major consumers from 2027.

Waste tax reforms

The waste tax will be reformed as of 2027 by abolishing the exemption for sewage sludge and as of 2029 by introducing a separate, higher rate for landfill with exemption. In addition, there is a significant rise in the general rate: from €39.70 per tonne at present to €90.21 in 2028 and structurally to €113.81 from 2035 (2025 price level). These measures increase revenue, discourage landfilling and incineration, and should contribute to reducing environmental burdens.

Changes to industry's carbon emissions levy

The government recognizes the difficult position for ETS1 and nitrous oxide plants, as well as the international market in which these businesses operate. For ETS1 and nitrous oxide plants, the carbon emission levy is therefore reduced to €78.67 per tonne, with wider dispensation rights remaining in place. As a result, these businesses will hardly be affected by the levy until 2030. However, for waste incineration plants, the levy is being tightened: the rate is €295 per tonne of carbon emission in 2030; the exemption will be phased out to zero between 2030 and 2033; and trading of allowances with other sectors is out of the question.



This creates a stronger incentive to apply carbon capture storage (CCS).

Tax relief on Energy Tax

Households and businesses will face a further increase in energy bills in the coming years, partly due to rising grid charges for electricity. As a concession, the tax relief in energy tax is structurally being increased in respect of the base path, rising from €510.50 (excluding VAT) in 2026 to €521.17 (excluding VAT) in 2030. This mainly benefits households (91%) and to a lesser extent businesses (9%). The measure only applies to residential and commercial buildings with a residential function.

Flight tax

It is proposed to apply a differentiated rate to flight tax instead of a flat rate as from 2027. The existing flat-rate system (€29.40 in 2025) is being replaced by a progressive rate structure in three distance categories based on the final destination: €29.40 from 0 to circa 2,000 km, €47.24 between circa 2,000 and 5,500 km and €70.86 for more than circa 5,500 km.

The scheme is an exhaustive list by country for practicability purposes, based on the point-to-point distance from Amsterdam. This raises the taxes on longhaul flights.





International

Purchasing power measure for BES islands

At the BES islands (Bonaire, St. Eustatius and Saba), the rate of the lowest tax bracket for income and payroll tax is being reduced, and the rate of the second tax bracket is being increased. This shifts the tax burden from lower and middle-income earners to higher-income earners. The aim is to strengthen the purchasing power of low- and middle-income earners and to reduce income disparities.

Reducing the extraterritorial costs scheme (ETK-regeling)

The scheme for reimbursement of extraterritorial costs (ETK) is being restricted. For workers who are temporarily employed in the Netherlands, the additional costs of living (gas, water, electricity and other utilities) and additional costs of calls to their country of origin, are no longer covered by the extraterritorial costs to be reimbursed taxfree. Other costs, such as double housing and travel expenses to the home country, will continue to be covered by the scheme.

The expat scheme (flat rate 30% facility, as from 2027: 27%) does not change substantively as this limitation of the extraterritorial costs is already included in the reduction to 27%.

Tip!

Check the expense allowances for incoming employees: additional living expenses and private call costs will no longer be covered as extraterritorial costs as from 2026.

Remedy to Eurovignette rates

Some of the rates under the Heavy Goods Vehicle Charge Act (Wet belasting zware motorrijtuigen, Wbzm) will be adjusted retroactively to 25 March 2025, to fully comply with the Eurovignette Treaty. For example, in three cases the rate for carbon emission class 5 with more than 4 axles, will be €1 higher and the daily rate for carbon emission class 2, will also be €1 higher. The monthly rate for carbon emission class 1 will be €3 lower. The change has a limited financial impact and mainly contributes to compliance with the amended Eurovignette Directive.





Other measures

Exemption of Online Administrative Business Act (Wmebv) for the Tax Administration and Customs Service

In order to prevent the Tax Administration and Customs Service from (temporarily) acting in violation of the modernised Section 2.3 of the General Administrative Law Act (Algemene wet bestuursrecht, Awb), they are excluded from application of the Online Administrative Business Act (Wet moderniseren elektronisch bestuurlijk verkeer, Wmebv). The Online Administrative Business Act provides that citizens and businesses are given the right to send messages electronically to public bodies and that the paper path continues to exist alongside the digital one. As the Tax Administration and Customs Service cannot yet fully implement this, a temporary exception applies until 1 January 2030. For the Customs Service, a permanent exception partially applies due to contradiction with EU law.

Tip!

For objection and return procedures, keep account of deviating rules for electronic messaging to the Tax Administration and Customs Service.

Amendment to Minimum Taxation Act 2024

The Minimum Taxation Act 2024 (Wet minimum-belasting 2024) ensures that multinational companies with a turnover of at least €750 million, effectively pay at least 15% tax on their profits. This Act is an implementation of a European directive based on the OECD's model rules. This legislative proposal codifies several non-binding OECD administrative guidelines into Dutch legislation. In addition, several technical amendments have been proposed. This amendment has some retroactive effect to financial years beginning on or after 31 December 2023.

Take note!

Check whether the retroactive codification of OECD guidelines and technical amendments have an impact on taxpayers for the Minimum Taxation Act 2024.

Implementation under DAC9

This bill implements the 8th amendment to the Information Exchange Directive (DAC9) under the International Assistance (Levying of Taxes) Act (Wet op de internationale bijstandsverlening bij heffing van belastingen, WIBB). DAC9 provides for information exchange for implementation of the Minimum Taxation Act 2024 on the basis of which multinational companies with a turnover of at least €750 million, always effectively pay at least an 15% tax on their profits. This amendment to the WIBB allows the Netherlands to share the Minimum Taxation Act return internationally with other Member States. This means that companies are required to submit returns in only one country.

Take note!

The Minimum Taxation Act 2024 includes a reporting obligation for the entity filing the returns.

CBAM introduction in the Netherlands

This legislative proposal further elaborates the provisions of the CBAM Regulation, establishing a Carbon Border Adjustment (levy) Mechanism. The EU regulation itself also has direct effect. The Minister of Finance is designated for the sale and repurchase of CBAM certificates. The Dutch Emissions Authority (Nederlandse Emissieautoriteit, NEa) will be empowered to impose penalties for infringements, such as failure to surrender or insufficient surrender of certificates. There will also be a legal basis for the sharing of data by the Dutch Emissions Authority with third parties.



Take note!

Entrepreneurs importing goods with embedded greenhouse gas emissions must be authorised CBAM declarants by no later than 2026.

Amendment to the minimum capital rule in corporation tax

The minimum capital rule limits the tax relief of interest for banks and insurers. As of 2024, the minimum capital rule has been eased by excluding, subject to conditions, interest from other group bodies in the limit calculation. It was found that this easing also applies to money loans to natural persons (where banks often collect funds). This amendment partially reverses the previous easing and renders these money loans relevant again for the minimum capital rule. This is in line with the minimum capital rule's aim to confine the tax incentive of debt financing.

Take note!

Check that loans to natural persons are included again in the minimum capital rule calculation.

Right of access to tax files

Taxpayers and withholding agents will now be granted an active right of access to their tax files. At the latest, on notification of a tax assessment or a decision subject to appeal, all documents relating to the case shall be made available digitally via a portal. The right of access will be introduced step by step for each tax. A temporary arrangement allows the tax inspector to make documents available before a right of access for a tax applies. For decentralised e.g. municipal rates and taxes, the right of access does not apply.

Tip!

Use the right of access option, this could also help with objection procedures.

Previously submitted legislation, including:

- The deferral of payment when an enterprise, converted into a private limited company (BV) or a public limited company (NV) by a foreign taxpayer, is legally established. For example, even in the case of applying the treaty, the amount retained can be transferred to Box 2, subject to conditions, without direct taxation. No interest on overdue tax shall apply during the deferral.
- The rules on annuity payments are being amended. Annuities that no longer qualify will continue to be taxed unless negative expenditure has previously been deducted. There are also technical clarifications concerning forms, benefit periods and partner transition.
- The maximum base of premium calculation for annuity premiums for income tax purposes will remain unchanged at €137.800, as will the capping threshold for the pensionable wage in 2026; once more no indexation.
- A tightening-up will be implemented for making an own dwelling available to relatives: children, grand children and former household members do not count as third parties when it is made available free of charge.
- The concurrency scheme between the work-related expenses scheme and the restriction on deductibility for mixed expenses in corporate tax, will be clarified technically.
- Under corporation tax, objections to loss setoff and revaluation rulings will henceforth be limited to the amount not yet established.
- The transfer tax rate on dwellings that are not the main place of residence (e.g. investment) will decrease from 10.4% to 8% as of 2026. The rate of 2% for the owner-occupied dwelling remains, just like the 10.4% for non-residential property.





- The liability for companies hiring temporary personnel is being clarified: a flat rate of 35% of the invoice, minus the G account payments. A registration in the WAADI register (Placement of Personnel by Intermediaries Act [Wet allocatie arbeidskrachten door intermediairs, waadi]) is deemed to be a presumption of outsourcing.
- Crypto-asset service providers will be subject to a reporting obligation as from 1 January 2026. They must report client and transaction data to the Tax Administration (Directive on Administrative Cooperation, 'DAC8').
- As of 2026, the business succession scheme (bedrijfsopvolgingsregeling, BOR) will be amended in several respects. The holding and continuation requirements are being relaxed: for example, restructuring will not start a new term of holding if the economic entitlement does not change, and the requirement for continuation may be deemed fulfilled in certain events. Simultaneously, a legal definition of preference shares is being introduced, whereby only preference shares issued in the context of business succession are fully qualified. Furthermore, tax structures in connection with the business succession scheme are restricted by an extended term of holding for companies established after the Dutch state pension age (AOW age) plus two years; the business succession carousel is eliminated; and the exemption for leased premises applies only to the value minus the debt.





Our team



Christiaan Cornet

Partner

C.Cornet@vanoers.nl



Thijs Bijlard

Director & VAT-specialist

T.Bijlard@vanoers.nl



Edgar van Hassel

Senior tax manager

E.vHassel@vanoers.nl



Kurt van Heerewaarden

Senior tax manager

K.vHeerewaarden@vanoers.nl



Kevin Treuren

Tax manager/VAT-specialist

K.Treuren@vanoers.nl

