

Budget Day was here again. The caretaker government submitted the Tax Plan with the tax measures for 2026 to the Lower House of Parliament. Here you will find an overview of the measures included in the Tax Plan.



See
www.meijburg.com
for more
information about
the 2026 Tax Plan

Main features of the 2026 Tax Plan

1. Corporate income tax

- Temporary transitional law for the mutual fund (FGR) to prevent short-term tax liability.
- Internet consultation for profits on hedging instruments to reduce currency risk incurred with participation.
- Adjustment of the minimum capital rule for loans from group entities.

2. Personal and corporate income tax

- Aggregation provision for maximum investment amount of the energy investment allowance (EIA); aggregate energy investments own company and partnership as of 2026.

3. Minimum tax

- Legal anchoring of administrative guidelines of June 2023, December 2023 and June 2024 and some technical amendments

(partly retroactive to December 31, 2023).

- DAC9 implemented.

4. Personal income tax

- Brackets and rates box 1:
 - 1st bracket (€ 38,883) at 35.70%. For those entitled to state pension, 17.80%.
 - 2nd bracket (€ 38,883 – € 79,137) at 37.56%.
 - 3rd bracket (€ 79,137 et seq.) at 49.5%.
- Tax-free amount reduced to €51,396 as of 2026 (2025: €57,684).
- Fixed return on other assets in box 3 increased to 7.78% as of 2026 (2025: 5.88%).
- Tax benefits for green investing will expire as of 2028; 2027 will only have a symbolic exemption.
- Related parties acting non-commercially excluded from the vacant value ratio in box 3 as of 2026.

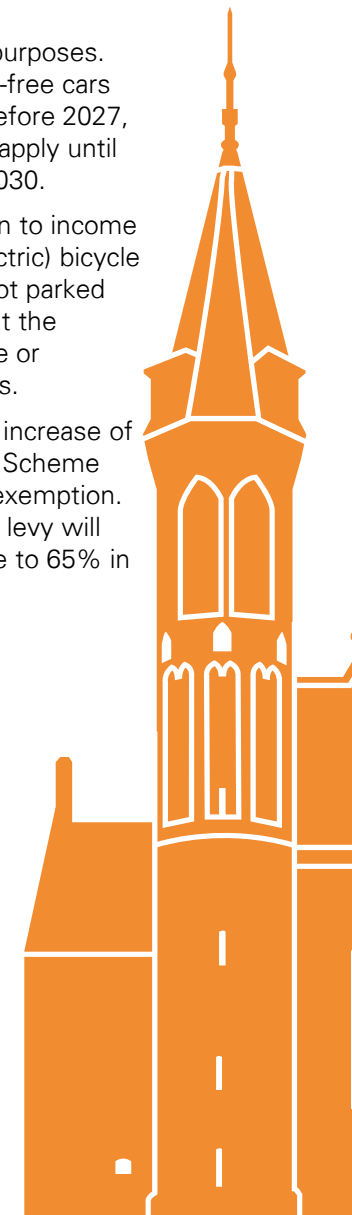
- Adjustment of valuation of bond loans with short-term interest periods for rebuttal scheme.
- Judgments from 2015 and 2016 in which vacant value ratio was declared non-binding for certain cases are codified in the End-of-Year Decree.
- Increase of the effective tax burden on lucrative interests in box 2 to 36%, tackling undesirable structure.

5. Payroll taxes

- 30% ruling becomes 27% ruling. Tax-free reimbursement of extraterritorial costs (ETK) is therefore also limited. Tax-free reimbursement of extra living costs in the Netherlands and extra call costs for private purposes with the country of origin no longer possible.
- As of 2027, a final levy of 12% of the (catalogue) value will apply for a non-emission-free company car that is also

used for private purposes. For non-emission-free cars made available before 2027, transitional rules apply until September 17, 2030.

- No longer addition to income for company (electric) bicycle if the bicycle is not parked more than 10% at the employee's home or residence address.
- Continuation and increase of Early Retirement Scheme (RVU) threshold exemption. Rate of RVU final levy will gradually increase to 65% in 2028.



Main features of the 2026 Tax Plan (continued)

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6. VAT

- Increase in VAT rate for goods and services in the areas of culture, media and sports will be reversed as of 2026; rate remains 9%. Increase in VAT rate for accommodation to 21% by 2026 will go ahead.

7. Procedural law amendments

- Late payment interest frozen at 4.25%, surcharge on interest on tax due for corporation income tax remains the same.
- Adjustment of the right of taxpayers to inspect their own tax file for the purpose of feasibility for the Tax and Customs Administration.
- Exception for the Tax and Customs Administration to the Electronic Administrative Communications (Modernization) Act.

8. Inheritance and gift tax

- Structures with unequal division of matrimonial community of property for inheritance and gift tax to be tackled.
- Gifts within 180 days before death will only be taxed through inheritance tax.
- For gift and inheritance tax purposes, a non-recognized biological child is also a child.
- Inheritance tax return period will be extended to 20 months.
- Gift tax on homes as of 2027 based on fair market value (WEV) instead of WOZ.

10. Taxes and the environment

- The CO2 tax for industry will be reduced to the maximum extent by 2026, with the exception of waste incineration plants.

- Differentiation of flight tax as of 2027: the further, the more expensive.
- The CBAM will become fully operational by 2026, which means that importers will now also have to make a financial contribution.
- Cabinet scraps plastic tax and gradually increases waste levy to € 90.21 per tonne of waste in 2028 to close the gap.
- The levy ceiling for the tax on tap water will be phased out from 2026.
- The tax reduction for energy tax will be increased as of 2026.

11. Various

- Rate discount in motor vehicle tax for electric cars will increase from 25% to 30% in the period 2026-2028.
- Emission-free special passenger cars will receive the same private motor vehicle and

motorcycle tax (BPM) treatment as regular emission-free passenger cars until 2030 (flat rate of now € 667).

- Extension of reduced excise duty rates for unleaded petrol, diesel and LPG.
- From 2027, only unsweetened and non-aromatic dairy beverages will be exempt from the consumption tax on non-alcoholic beverages.

