

# Tax measures for 2026 on Budget Day

## Taxes and the environment

### 1.1 Energy tax reduction

The energy tax has a tax reduction. This is a fixed amount per year that is deducted from the energy bill regardless of the amount of electricity and natural gas consumed. It is proposed to structurally increase the tax reduction with effect from January 1, 2026, to € 519.80 for 2026. The tax reduction is applied to electricity connections of objects with a so-called residential function. It concerns immovable property that can serve as a home or for the benefit of a business or profession or otherwise have a residential function. There is no residential function at, for example, business premises that only have the purpose of storing goods or staying for a short period of time. This concerns, for example, garages, garage boxes, sheds, workshops and general areas of a flat, including lifts and halls.

### 1.2 Waste tax reform

The government has decided not to introduce a tax on plastic. The non-introduction of this levy will lead to a budgetary loss of € 567 million. The government therefore proposes to reform the waste tax, among other things. For example, the exemption for sewage sludge will be abolished as of 2017 and the rate will be increased, from € 39.70 per tonne of waste to € 90.21 per tonne of waste in 2028.

### 1.3 Relief CO<sub>2</sub> tax for industry

On 25 June 2025, the Lower House of Parliament adopted a motion calling on the government to abolish the CO<sub>2</sub> levy for industry as soon as possible. In order to comply with the motion, the government's intention was to suspend the CO<sub>2</sub> tax until 2030 as soon as possible by setting the rate at zero. The 2026 Tax Plan package now shows that the CO<sub>2</sub> tax for industry will be reduced to the maximum extent. The rate of the CO<sub>2</sub> levy will be reduced to € 78.67 per tonne of CO<sub>2</sub> as of January 1, 2026 and the amount of dispensation rights will also be increased in 2026. Although the CO<sub>2</sub> tax will not be abolished, the adjustments are expected to result in the financial impact of the tax from 2026 onwards being very small. The foregoing does not apply to waste incineration plants; a higher rate will apply to this, with a step-by-step increase to € 295 per tonne of CO<sub>2</sub> in 2030.

## 1.4 Step-by-step abolition of tax ceiling on tap water

With the tax on tap water, tax is levied on the supply of tap water, whether or not of drinking water quality. The tax currently has a levy ceiling of 300 cubic meters. This bill primarily 1) abolishes the levy ceiling, 2) narrows the tax base to water of drinking water quality and 3) abolishes the so-called 1,000 customer scheme. The levy ceiling will be abolished step by step: the levy ceiling will be raised to 50,000 cubic metres by 2026 and the levy ceiling will be abolished by 2027.

## 1.5 Uitvoering Carbon Border Adjustment Mechanism (CBAM)

As of 1 October 2023, the Carbon Border Adjustment Mechanism (CBAM) Regulation is in force. The CBAM aims to prevent carbon leakage by levying a carbon price on imported goods from countries outside the European Union. Between 1 October 2023 and January 1, 2026, a transition period will apply during which importers of CBAM goods or their indirect customs representatives will be required to submit a CBAM report on a quarterly basis. The CBAM will become fully operational as of January 1, 2026. From then on, importers must be authorised CBAM declarants in order to be allowed to import CBAM goods and they will pay a price for the greenhouse gases emitted during the production of the CBAM goods they import. This bill provides for the additional provisions necessary to be able to implement those provisions of the Regulation that will become applicable from January 1, 2026 in the Netherlands. Broadly speaking, this bill relates to two points: firstly, the designation of the legal entity in the Netherlands that is responsible for the sale and repurchase of so-called CBAM certificates and, secondly, the prohibition of acting in violation of a number of provisions of the regulation whereby national sanctions must be imposed.

## 1.6 Differentiation flight tax (2027)

The flight tax currently has a flat rate of € 29.40 per departing passenger. With this bill, the rate of the flight tax will depend on the passenger's final destination as of January 1, 2027. Flights over longer distances, which emit more, are taxed more heavily. The proposed fare structure distinguishes between three distance categories based on the passenger's final destination. The government has decided not to extend the basis of the flight tax to transfer passengers. Passengers who only transfer at Dutch airports will remain exempt from the flight tax.

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September 16, 2025

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