

2026 Tax Plan package adopted by Lower House of Parliament with several amendments

On November 27, 2025, the Lower House of the Dutch Parliament adopted the 2026 Tax Plan package. It contains the following (tax) bills:

- 2026 Tax Plan
- Other Tax Measures 2026
- Second Minimum Taxation Act (Amendment) Act 2024
- EU Directive on Information Exchange Minimum Tax (Implementation) Act
- Air Passenger Tax (Differentiation) Act
- Tax File Access (Streamlining) Act
- Amendment of the Environmental Management Act in connection with the further operationalization of the Carbon Border Adjustment Mechanism

We refer to our [memorandum](#) about the plans presented on Budget Day.

In recent weeks, aspects of these plans have been changed by means of Memorandums of Amendment, including business succession tax relief.

The Lower House also adopted various amendments, in particular regarding the 2026 Tax Plan, Other Tax Measures and the Air Passenger Tax (Differentiation) Act, revising the previous proposals. Lastly, various motions were also adopted.

Memorandum of Amendment on business succession tax relief

Earlier this week the Deputy Minister of Finance amended the bill on the 2026 Tax Plan by means of a Memorandum of Amendment under which various pending measures on business succession tax relief that had been included in previous years' Tax Plans will be reversed. This especially concerns the following three measures:

1. Restricting access to the Business Succession scheme in gift tax and inheritance tax (*bedrijfsopvolgingsregeling*; BOR) and restricting the personal income tax transfer facility for a substantial interest (abbreviated in Dutch as: DSR ab) to regular shares with an interest of at least 5% in the paid-in capital.
2. Extending access to the BOR for assets that meet the 'family test'. Under the family test, Box 3 interests may also qualify for the BOR if the shareholder, together with their family, holds an interest of at least 25% in the business.
3. Extending the dilution arrangement in the BOR and the DSR ab so that an indirect interest of less than 0.5% in an operating company will also be eligible for the BOR and the DSR ab, provided that interest has been diluted in the direct family line through inheritance, gifting or matrimonial property law from an indirect substantial interest to an interest of less than 0.5%.

These measures had not yet taken effect and will now be removed from the legislation.

Adopted amendments

The main changes achieved by the adopted amendments are listed below.

- **Mutual fund** (*fonds voor gemene rekening*; FGR): the transitional rules for the mutual fund will be expanded. This means that the measure will not only apply to funds already existing on December 31, 2024, but also to funds incorporated on or after January 1, 2025.
- **EIA/MIA**: the energy investment allowance (EIA) and the environmental investment allowance (*milieu-investeringsaftrek*; MIA) can (no longer) lead to a negative business profit in Box 1 for personal income tax purposes. This measure was included to counter a tax avoidance arrangement.
- **Lucrative interest**: the effective date of the proposed multiplier measure in the lucrative interest scheme, which will increase the effective tax burden on lucrative interests in Box 2 to 36% (the same as the rate in Box 3), has been postponed until January 1, 2028.
- **Box 3**: the proposed 1.78% increase in the flat-rate return for other assets and the reduction of the tax-free amount for assets in Box 3 will not proceed. The cover for this has been found in an accelerated phasing out of the Hillen Act (deduction in connection with a small home acquisition debt), so that it will already be phased out in 2041 rather than in 2048. This amendment means that the flat-rate return for other assets for the 2026 calendar year will be 6% instead of 7.78% and the tax-free amount for assets in 2026 will be EUR 59,357
- **Addition to income for the private use of electric vehicles**: the credit on the addition to income for the private use of company electric vehicles (EVs) that was set to end as of January 1, 2026 will continue for another two years, albeit in another form. In 2026 the addition to income for EVs will be 18% for the first EUR 30,000 of the list price, 20% in 2027 and not until 2028 will it be 22%. If an EV is purchased in 2026, the proposed addition to income of 18% will still apply for 60 months. The Youngtimer Car scheme will be gradually scaled back. As of 2026 the minimum age for youngtimers will be increased by one year from 15 to 16 years and as of 2027 by another nine years to 25 years.
- **Fuel excise duty credit**: in 2026 the fuel excise duty credit will be reduced by EUR 448 million to prevent cutbacks in and the scaling back of public transport. As a result of this amendment, petrol will be 5.5 cents per liter more expensive in 2026. For diesel, this will be 3.5 cents and for LPG 1.5 cents per liter.
- **WBSO**: in 2026 the WBSO bracket limit will be inflation-adjusted once by an adjustment factor of 2.9% to EUR 391,020.
- **Air Passenger tax**: as of January 1, 2030 a separate air passenger tax rate will be introduced for private aircraft. This will amount to a tax of EUR 420 per

passenger for short flights and EUR 1,015 for flights between 2,000 and 5,500 kilometers. For flights longer than 5,500 kilometers, the tax will be EUR 2,100.

Adopted motions

Various motions were also adopted. Members of Parliament use these motions to give their opinion of the policy pursued or to call on the government to do or not do something. Motions are also more generally used to comment on certain matters or current developments. Relevant motions include:

- **Tax file access:** motions concerning the effective date of the right of taxpayers to access their own tax file in accordance with the Tax File Access (Streamlining) Act and also the further elaboration of the Act to include the opportunity of additional access to the tax file.
- **Competitiveness of the business sector:** a motion on a strong commitment to a level playing field and retention of the competitiveness of the EU and Dutch business sector.
- **WBSO:** motions on a proposal to incorporate a permanent indexation of the bracket limit within the budget of the WBSO and on working out a solution for the problem of cashing in on WBSO benefits.
- **Tax benefit for private equity managers:** a motion on ending the tax benefit for private equity managers and searching for a solution for start-ups and scale-ups.
- **Pseudo final levy fossil fuel lease vehicles:** a motion on monitoring the alternative effects of the introduction of a pseudo final levy for fossil fuel lease vehicles.
- **Handling fee imported parcels:** a motion on the (feasible) introduction, in the short-term, of a temporary national handling fee for parcels under the EUR 150 imported from countries outside the European Union, if neighboring countries also proceed to do so; this in order to prevent too many parcels being imported via the Netherlands.

Tax Plan package to now go to the Upper House of Parliament

The above means that the Lower House adopted the 2026 Tax Plan package in an amended form. The package will be further debated in the Upper House of Parliament in the coming weeks. Its introduction is therefore still subject to approval by the Upper House. The Upper House is set to vote on the package on Tuesday, December 16, 2025.

KPMG Meijburg & Co comments

The Lower House has adopted the 2026 Tax Plan package. Noteworthy is that the composition of the Lower House changed between the time the Tax Plan package was presented to it and when the debates in the Lower House took place. The real effect of the elections will likely only be obvious once a new government has been formed, but

in some amendments and motions we believe we can already see some of the plans from the political party manifestos. For example, the principal residence will be taxed more heavily as a result of the accelerated phasing out of the Hillen credit and a motion was adopted asking for a stronger tax business climate for the business sector.

Also, two amendments stand out: The first is the amendment adopted with regard to the expansion of the transitional rules for mutual funds and comparable foreign entities, coming as it does at precisely the right time. The transitional rules gave such funds the option to not be regarded as such, provided that the fund already existed before January 1, 2025. But the transitional rules were not enough to address the problems that would arise in the meantime, i.e. until the announced introduction of the more comprehensively revised rules in 2028. The adopted amendment offers funds incorporated on or after January 1, 2025 the option to not be regarded as a mutual fund or comparable foreign entity. Under the current rules, these funds and comparable foreign entities risked being (briefly) subject to corporate income tax, with all the attendant tax problems. That has now been avoided, but it remains to be seen whether the anticipated more comprehensive rules offer a permanent solution.

The second amendment that deserves attention is the postponement of the rate increase for indirectly held lucrative interests to January 1, 2028. That is also the intended effective date of the new Box 3 regime, in which tax will be levied on the actual return on investment. It may be that the rate change for the lucrative interest will be incorporated into a broader overhaul of the tax system.

Feel free to contact your Meijburg advisor if you have any questions about this memorandum.

KPMG Meijburg & Co
November 28, 2025

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