

## Upper House of Dutch Parliament approves 2026 Tax Plan

On Tuesday, December 16, 2025, the Upper House of the Dutch Parliament approved the entire 2026 Tax Plan package. Additionally, the Upper House adopted several motions.

### Adopted Bills

The Upper House voted on a total of eight (tax) bills, all of which were approved:

- 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
- Low VAT rate on Culture Media Sport (Retention) Act (*already adopted on October 28, 2025*)

For more information on these bills, please refer to our [news item](#) about the plans presented on Budget Day and our [news item](#) on the Lower House's approval of the Tax Plan package with some amendments.

### Adopted Motions

Unlike the Lower House, the Upper House cannot amend bills, as it does not have the right of amendment. However, the Upper House can adopt motions by majority vote. By adopting a motion, the Upper House expresses an opinion on policy, requests the government to (not) take certain actions, or makes a general statement on specific issues or current developments. While an adopted motion has political significance, ministers are not obliged to implement it. The motions adopted by the Upper House are discussed below.

#### *Developing a definition for tax system complexity (36.812, H)*

This motion requests the government to develop a workable definition of tax system complexity and, based on this standard, ensure that from the 2027 Tax Plan onward, the annual tax legislation package has a simplifying effect on the tax system, and to report on this.

#### *Clear and transparent accountability of tax revenues (36.812, I)*

This motion requests the government to present, no later than with the next Financial Annual Report of the State (*Financieel jaarverslag van het Rijk*), an action plan for clear and transparent accountability of tax receipts, in line with the recommendations of the recent [Responsible Taxation Report](#) by the Netherlands Court of Audit (*Algemene Rekenkamer*). The plan should include a multi-year overview of realized tax receipts per tax type and reporting on key tax measures from the Tax Plan, including monitoring of budgetary effects and disclosure of financial risks from ongoing tax procedures.

*Proper funding in the 2026 Spring Memorandum for reversing the increase in box 3 taxation ([36.812, L](#))*

This motion relates to an amendment adopted by the Lower House that prevented an increase in box 3 taxation, financed by an accelerated phase-out of the Hillen deduction (a deduction related to small home mortgages). Due to this phase-out, the budgetary loss in 2026 and 2027 will not be offset until 2047. The Upper House believes this funding is contrary to budgetary rules and requests the government to present proposals in the 2026 Spring Memorandum for proper funding in 2027 for reversing the increase in box 3 taxation and include it in the 2027 Tax Plan.

*Retaining more electric vehicles for the Dutch used car market ([36.812 O](#))*

This motion requests the government to investigate which measures can be taken to retain more electric vehicles for the Dutch used car market and to report to the Upper House within six months.

*Returning unintended additional revenues from the Youngtimer Car scheme ([36.812 S](#))*

This motion requests the government, in the event of unintended additional revenues from the phasing out of the Youngtimer Car scheme, to introduce legislation by the 2027 Tax Plan to return such revenues to the group affected by the measure.

If you have any questions regarding this newsletter, please contact us or your Meijburg advisor.

KPMG Meijburg & Co  
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