KPMG Meijburg & Co
Tax & Legal

Sustainable value creation

Our Sustainability Tax & Legal services

2026

Sustainability as a driver for business growth.

- Credits, Grants & Incentives
- Carbon
- Packaging
- Energy
- Reporting & Transparency
- Legal risk management

Credits, Grants & Incentives

Introduction

There are substantial **innovation, sustainability and digital related incentives** available in numerous jurisdictions worldwide, also on an EU level. More than EUR 700 billion annually in Credits, Grants and Incentives (CGI) is available via governments, public funding. When organizations are considering new investments and/or the implementation of innovative and/or sustainable strategies, it is always worthwhile to explore the availability of potential grants and incentives that can help **reduce overall financing costs and improve the business case**.

Supporting organizations by identifying and applying for relevant Credits, Grants and Incentives in different parts of the world, we advise on gaining access to funding for a wide range of projects through compliance using frameworks including the EU CISAF and Pillar II.

Our role

For over many years, we are providing optimal subsidy support to realize innovative, sustainable, and digital ambitions. With our multi-disciplinary model including tax and non-tax, we have – with almost 1.000 professionals worldwide - a unique position in the market, to help clients tap into funding.

Also, within The Netherlands, we have a dedicated CGI team, to support clients with innovation and growth via tax incentives like the innovation box and EIA/MIA plus non-tax grants like SDE++ including EU funding.

Via our **Incentives Credits Opportunity Navigator (ICON tool),** we have a complete overview of available credits, grants and incentives per country. We can also create insight on grants and incentives that competitors of organizations in the same sector have claimed.

It is time to act with CGI

Given the significant amount of available funding, the call for more investments via governmental channels and organization’s needs to finance innovative, sustainable and digital ambitions, this is the time to act with CGI.

Due to submission deadlines, it is important to be involved as early as possible. A simple first step is to review the Capex investment pipeline for the upcoming 3 years to scan any opportunities.

For which sectors (extra) relevant

Production and industry, Logistics start- and scale-ups, M&A, etc.

Link with more information

ESG subsidies and fiscal incentives | Meijburg & Co

Carbon

EU Carbon Border Adjustment Mechanism

After a transitional period, on January 1, 2026, the EU CBAM entered its definitive phase with the first declaration in 2027 regarding 2026. Clients who import CBAM goods from non-EU countries to EU are in scope (an EU CO2 border tax). CBAM goods are related to iron and steel, cement, aluminum, fertilizers, electricity and hydrogen. As part of the definitive phase, importing organizations will have a financial obligation for the carbon emissions embedded in the imported goods. Moreover, importing organizations must register as an authorized declarant as soon as possible when reaching the threshold. A threshold of 50 tons of CBAM goods per importer per year applies (with the exception of hydrogen and electricity). The cost of a CBAM certificate is linked to the EU ETS price. We have also CBAM tooling available. Next year also the UK will introduce a similar CBAM framework.

For which sectors (extra) relevant

Companies that import CBAM goods, including industry, automotive, telecommunications, M&A, etc.

EU Emissions Trading System

The EU ETS system imposes a levy on CO2 emissions from energy-intensive industries, the energy sector and shipping. If a company falls under the scope of the EU ETS, it must purchase emission allowances (EUAs) for each ton of CO2 emitted. As of 2024, shipping was added to the scope of the EU ETS, which has raised all kinds of questions, including about permanent establishments, profit allocation, TP and the VAT treatment of EUAs.

The EU ETS is also linked to the Dutch national carbon taxes. The current EU ETS will be amended, with a greater focus on preserving EU industries and reducing CO2 emissions.

An EU ETS 2 is also planned for 2028. EU ETS 2 will make fuel and energy suppliers responsible for emissions and EUAs will have to be purchased for freight and buildings.

Finally, for shipping there is an International Maritime Organization Net Zero Framework in the pipeline. While the EU ETS for shipping is limited to the EU, the IMO has published plans for coverage outside the EU as well. A global framework to reduce the CO2 emissions of shipping is on the agenda for 2026/2027. The plan includes a tax / pricing mechanism to ensure that cleaner fuels are used.

For which sectors (extra) relevant

Heavy industry, energy companies, shipping, freight and property, M&A, etc.

EU Deforestation Regulation

The EUDR aims to ensure that key goods placed on the EU market do not contribute to deforestation, linked to commodities like cattle, wood, cocoa, soy, palm oil, coffee and rubber. EUDR is linked to customs legislation.

The (simplified) regulation will apply from 30 December 2026.

For which sectors (extra) relevant

Companies that import EUDR goods, including food & beverages, M&A, etc.

National carbon taxes

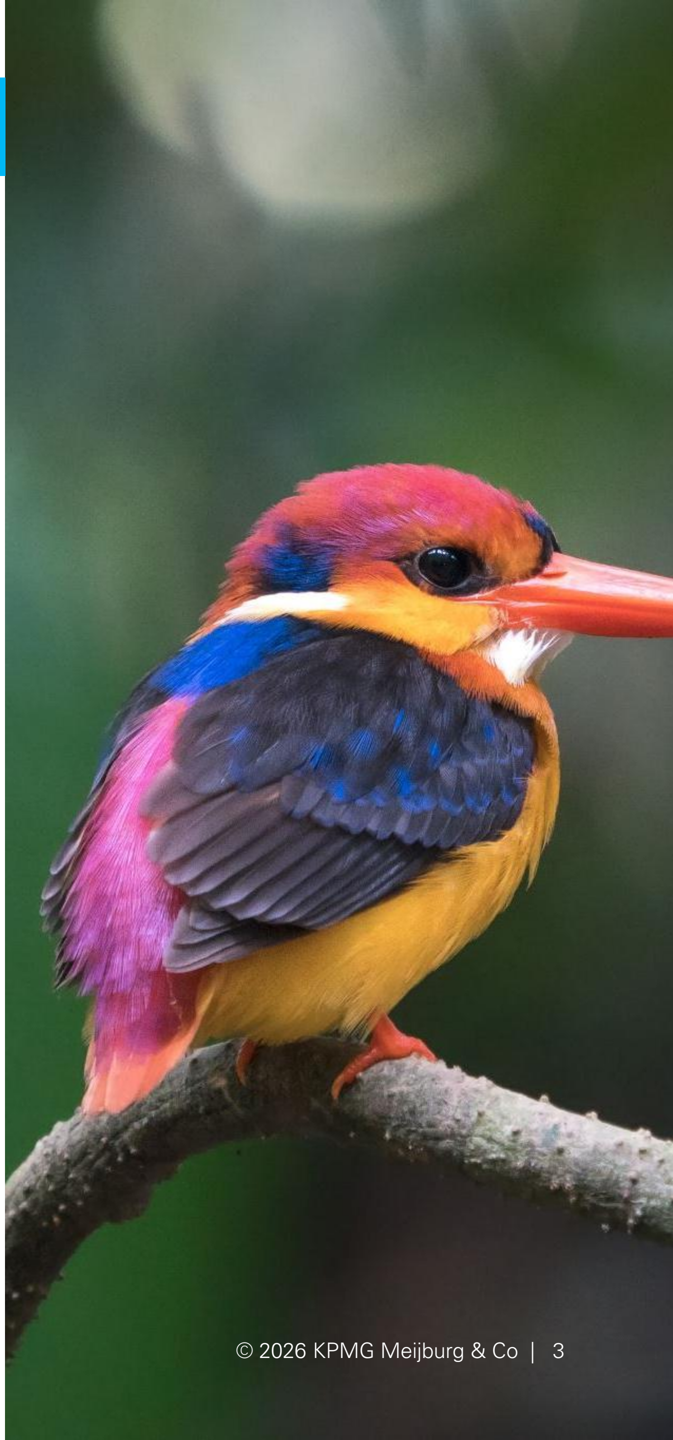
Several countries have also introduced their own national carbon taxes. In the NL there is a carbon tax applicable in relation to industrial emissions, including emissions from EU ETS and waste installations.

For which sectors (extra) relevant

Industrial, waste, M&A, etc.

Link with more information

[CBAM | Meijburg & Co]



Packaging

Plastic taxes

Countries are introducing taxes on plastics, to reduce plastic waste. The UK and Spain have already a plastic tax in place, Italy and other (EU) countries will follow. Clients may be subject to plastic taxes if they manufacture plastic packaging but also if they import plastic packaging (also within the EU). Recycled plastic may be out of scope.

For which sectors (extra) relevant

Automotive, Pharma, etc.

Extended Producer Responsibility

In almost all EU countries, including the NL, Extended Producer Responsibilities (EPRs) applies. EPRs are applicable when you sell certain categories for the firs time to the market (B2C and B2C). Categories in scope are packaging, plastics, batteries, electronical equipment, etc. An EPR will mean that you need to file a return including a financial obligation based on the packaging the client has placed on the market.

In the NL, we have for example the Dutch waste management contribution ("afvalbeheersbijdrage"), applicable when an organization is placing packaging and/or packaged products on the NL market.

For which sectors (extra) relevant

Consumer & Retail, Food & Beverages, Pharma, Automotive, etc.

Packaging and Packaging Waste Regulation

The new PPWR primarily concerns new rules that determine how sustainable packaging must be designed and encompasses various tax, legal, and advisory issues. The deadline for implementation is August 2026 and until 2030 several new obligations will come into force.

For which sectors (extra) relevant

Consumer & Retail, Chemical, Technology

Link with more information

[Plastic Tax | Meijburg & Co]

Energy

Energy taxation

Given the high energy prices within the EU companies are looking for energy taxation savings. And also in relation to net congestion energy tax is relevant. Energy tax is levied on the supply of natural gas and electricity. In principle, the taxable organization is the supplier, which is obliged to file energy tax returns and pays the tax to the Dutch tax authorities. A number of energy tax exemptions exist, such as for gas and/or electricity used to generate electricity and for energy used for specific products like glass. There are also refunds available, for example with regard to independent real estate objects behind the energy connection. Be also aware of energy tax when organizations are self-generates electricity, e.g. via solar.

For which sectors (extra) relevant

Production, Waste, Energy, Industrial, Healthcare, Investments, M&A, etc.

Link with more information

[Energy taxes and environmental levies | Meijburg & Co]

Energy and M&A

The energy transition is in full swing. Governments, investors and companies are accelerating the transition to a sustainable energy supply. Renewable energy – wind, solar, storage and hydrogen – plays a key role. This transition may come with complex tax and legal issues, but at the same time it offers significant opportunities for value creation. Institutional investors, infrastructure funds and private equity are increasingly allocating capital to sustainable energy projects, like wind and solar parks and battery storage solutions. These projects are characterized by long lead times, regulated income flows and complex chains of developers, operators and financial backers.

Tax structuring is essential in order to ensure return on investment, compliance and flexibility. Several important tax issues that need to be taken into consideration are:

Corporate income tax, like the structuring of (international) investments, tax qualification of subsidies, interest deduction, etc.

Indirect taxes, like the VAT position in the development, operation and transfer of energy assets

Real estate taxes, like combine energy projects with real estate and infrastructure, asset vs share deals, integration of sustainable installations in existing structure, etc.

Subsidies and energy taxation, like the SDE++ subsidy to stimulate renewables and energy taxation when generating electricity with renewables. See also CGI.

For which sectors (extra) relevant

Renewables, Investors, Private Equity, etc.

Link with more information

[ESG & Energy | Meijburg & Co]

Reporting & Transparency

EU Public CbCR

Next to CSRD and CSDDD, Public Country-by-Country Reporting (CbCR) is an EU initiative requiring large multinational companies to disclose key financial information for each country in which they operate. The aim is to enhance corporate transparency and allow public scrutiny of where profits are made and taxes are paid. Companies must publish data such as revenues, profits, employee numbers, and tax paid, broken down by jurisdiction. This reporting applies to groups with consolidated revenues above €750 million, the first reporting year being 2025 with the first publications due in 2026. KPMG can help in navigating the rules by performing the following steps:

- Test where you have a reporting obligation;
- Draft a filing strategy based on local country regulations;
- Draft or review a public CbCR template;
- Implementation assistance.

For which sectors (extra) relevant

All groups falling under OECD CbCR with one or more entities in the EU.

Links with more information

Country-by-Country reporting | Meijburg & Co

Fiscal Transparency & Reporting | Meijburg & Co

Equal Pay

From 2026, the EU Pay Transparency Directive will fundamentally change how all employers in the EU deal with salaries and equal pay – and it also affects non-EU companies with staff in the EU.

What is it?
EU law that enforces equal pay for equal (or equivalent) work and requires much more pay transparency. It gives employees strong rights to see and compare pay and obliges employers to prove that pay differences are fair and objective.

Why does it matter for every company?

It applies to all public and private employers in the EU, plus non-EU employers with employees in the EU. Companies need objective, gender-neutral job and pay structures – informal or ad-hoc pay decisions will no longer be defensible.

Employees gain the right to request pay information and gender pay gap data for comparable roles. From 100 employees upwards, companies must report on your gender pay gap and explain or correct gaps of 5% or more. In case of a dispute, the burden of proof shifts to the employer, with potential full compensation, fines and reputational damage.

Why act now?
Companies that prepare early can:
Identify and fix unjustified pay gaps before they become a legal or reputational issue. Update contracts, recruitment practices and HR systems so they are compliant and defensible.

Position themselves as a fair, transparent and attractive employer in a tight labor market. This is not just a compliance exercise; it is a strategic moment to professionalize the reward structures and strengthen trust with its workforce.

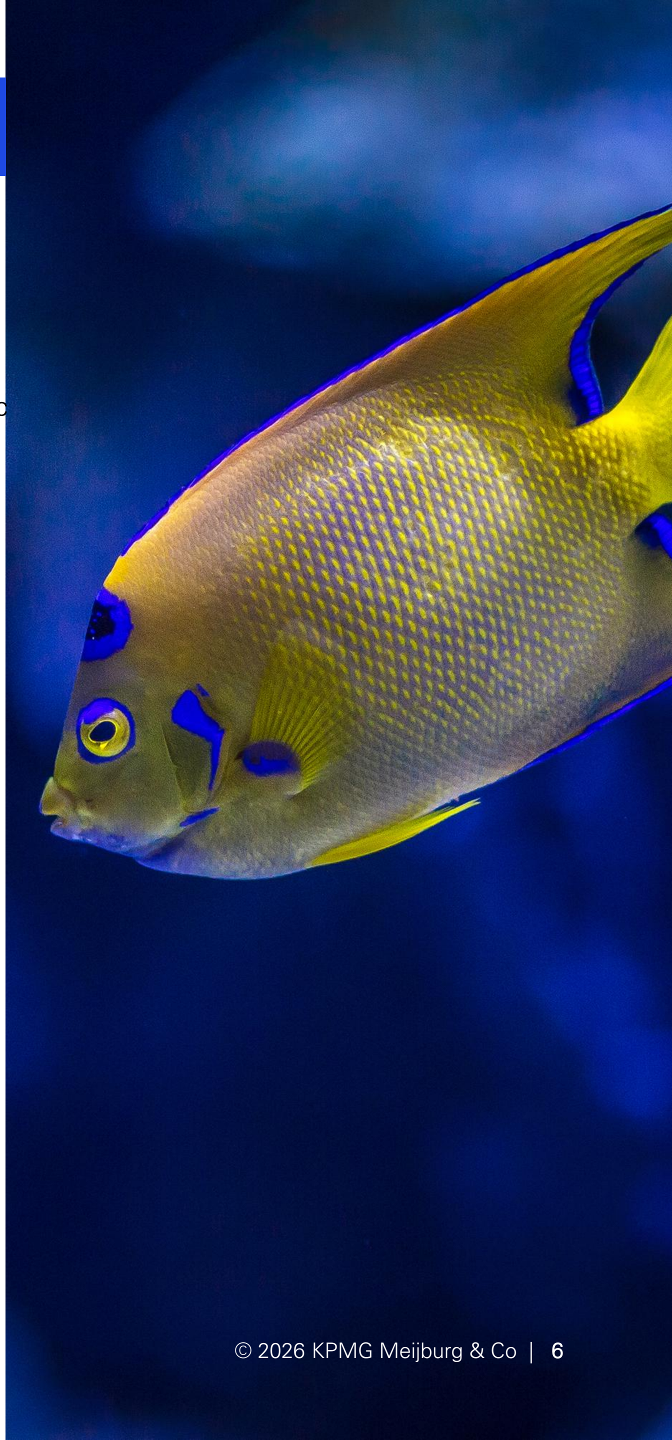
Our role
1. Pay gap analysis
2. (Re)design of job and pay structures
3. Legal risk assessment
4. Social dialogue
5. International compliance.

For which sectors (extra) relevant

All sectors (transparency), with more than 100 employees (also reporting)

Link with more information

ESG and Reward | Meijburg & Co



Legal risk management

Sustainability Legal

Providing advisory on litigation, greenwashing claims, director duties and stakeholder governance obligations, Sustainability Legal specialists can help organizations address risks from ESG-related disputes — protecting reputations and building resilience in a fast-evolving regulatory landscape.

We can provide comprehensive legal support on issues related to all dimensions of ESG-conscious corporate operations. Our priority Sustainability Legal solutions are:

- Due diligence and risk assessment
- Litigation and mass claims
- Sustainable and green financing
- Competition law support for substantiated sustainability communication
- Advice on avoiding the risk of greenwashing
- Legal support for environmental law compliance and permitting procedures
- Comprehensive advice on individual and collective labour law issues
- Data protection advice and risk analysis
- Legal advice on sustainable supply chains and procurement

For which sectors (extra) relevant

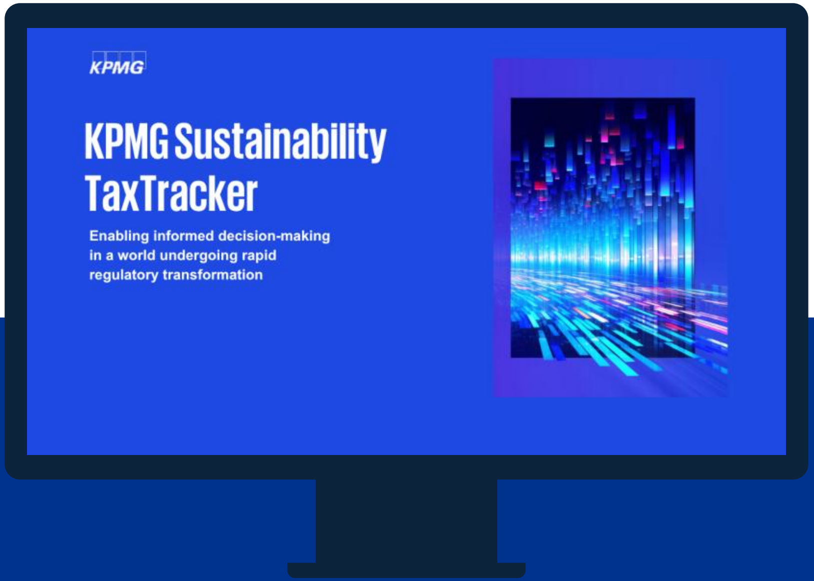
All sectors, e.g. Finance, Investments, etc.

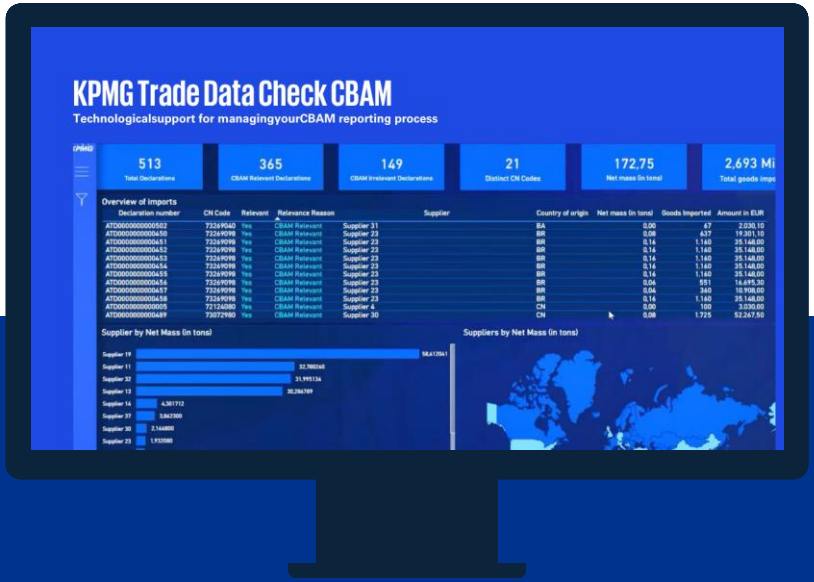
Link with more information

ESG and Legal | Meijburg & Co

Sustainability Tax & Legal technologies

From real-time insights to integrated digital platforms, our Sustainability Tax & Legal technologies help organizations cut through complexity, anticipate regulatory change and turn compliance into competitive opportunity.





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