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ESG | Tax climate key measures

2027 Tax Plan

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Budget Day has come around again, and the Dutch government has presented its 2027 Tax Plan to the Lower House of Parliament.

In conversation with Merijn Betjes, we highlight the key Budget Day measures and their implications in the landscape of energy and climate.

Which changes are relevant to businesses, and which topics should organizations already be preparing for?

As expected, Budget Day 2026 does not bring a radical change of course, but rather a further shift towards electrification, energy infrastructure and sustainability investments. Energy and climate have returned to the Speech from the Throne, with the King stating that ambitious national and international climate policy is urgently needed.

The government remains committed to the energy transition, while at the same time placing greater emphasis on competitiveness, affordability and security of energy supply. For businesses, this means that the focus is shifting from obligations alone to a combination of incentives, infrastructure development and more targeted pricing of CO₂ emissions.

Starting with [incentives](#). Next year, the government will allocate approximately EUR 6 billion in subsidies for sustainability and security of energy supply. An important measure is the strengthening of the tax incentive for energy-saving investments. The Energy Investment Allowance (EIA) will

increase from 40% to 45.5% as of 1 January 2027. This improves the business case for investments in areas including electrification and sustainable production assets. Organizations considering investments for 2027 could therefore already review their investment planning.

In addition, the energy-intensive industry can once again make use of the IKC ETS subsidy scheme, while EUR 500 million is available to households for the purchase of heat pumps and insulation measures. More than EUR 1 billion will go towards a project for capturing and storing CO₂ beneath the North Sea. The SDE++ subsidy scheme also remains available for corporate sustainability projects involving heat, renewable gas and CO₂ capture, with a budget of more than EUR 7 billion (the 2026 SDE++ round will open at the end of October). It is therefore important to consider these incentive measures timely.

Next, [the pricing of CO₂ emissions and waste](#). From 1 January 2027, [the air passenger tax](#) rate will be differentiated by distance across three categories (low, medium and high), based on the passenger's final destination. Long-haul flights will therefore be taxed more heavily. However, in order to create a more level playing field with neighbouring countries, the government proposes reducing the high air passenger tax rate next year to just over EUR 59 instead of almost EUR 75 per passenger.

The Netherlands Environmental Assessment Agency has indicated that the government has made no progress towards achieving the climate targets over the past three years. The 2030 climate target has become practically unattainable, and there is an enormous gap between the ambitions of the current government and the European climate target of reducing CO₂ emissions by 90% in 2040 compared with 1990.

There is good news for the [waste sector](#). The government is reversing part of the increase in the tax burden included in the 2026 Tax Plan. The waste tax will be increased by less than previously planned, and the tightening of the CO₂ levy for waste incineration plants will be introduced more gradually. This should give the waste sector more time to make its operations more sustainable.

The [greenhouse horticulture sector](#) will be compensated for the rising costs resulting from the green gas blending obligation. In 2027, the sector will benefit from a lower energy tax on natural gas, but only if the blending obligation takes effect on 1 January 2027.

The law will also clarify who is tax liable for the CO₂ levy for greenhouse horticulture in the case of partnerships without legal personality, such as a professional partnership or general partnership. The tax liability rests with the party operating the greenhouse horticulture business as an enterprise.

In the case of a partnership, the partnership itself is therefore liable for the tax, and no allocation is made to the underlying partners. The abolition of the CO₂ levy for greenhouse horticulture will be postponed until 2028 in order to align with the European emissions trading system.

We should also not forget that the [net metering scheme](#) will end per 2027. Until the end of this year, the energy supplier must offset the solar power that an owner of solar panels feeds back into the grid against their consumption. The private individual then pays consumption charges, energy tax and VAT on the portion they consume on a net basis. This will therefore end in order to encourage consumption behind the meter.

Finally, [water](#). Following the increase in the levy ceiling for tap water tax from 300 to 50,000 cubic metres in 2026, the levy ceiling will be abolished altogether from 2027. The rate will also increase by EUR 0.10 per cubic metre in 2027 (a 23% increase).

And what measures are being introduced in the field of mobility?

The reduction in [fuel excise duty](#) on petrol and diesel will be extended in 2027, after which this excise duty reduction will be phased out more gradually.

There will be a temporary reduction in [motor vehicle tax](#). This consists of a temporary 50% reduction in the motor vehicle tax rate for entrepreneurs' delivery vans, while the rate for lorries will temporarily be set at zero. The reason for these measures is the exceptional rise in fuel prices. The proposed measures will apply from 1 July 2026 until 31 December 2026. The regular system will resume on 1 January 2027.

The rates for the recently introduced lorry charge will also be reduced for the period from 1 September 2026 until 31 December 2026.

Lastly, not from next year, but from 2029, a ['greentimer scheme'](#) will be introduced, with a reduced taxable benefit rate of 14% for used electric cars between five and eight years old. This is intended to stimulate the market for second-hand electric cars. The reduced taxable benefit rate will apply for three years. There also appears to be a [trade-in scheme](#) in the pipeline, aimed at encouraging private individuals to trade in their fossil-fuel cars for electric vehicles.

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