

BUDGET DAY SPECIAL - 2026 TAX PLAN [1/10]

This Budget Day Special outlines the most important proposals in the 2026 Tax Plan and additional legislative proposals.

This special is divided into the following topics:

- measures for companies;
- measures for employers;
- measures for VAT & excise duties;
- measures for immovable property;
- measures for cars & mobility;
- measures for (wealthy) individuals;
- measures for energy & environment;
- international measures;
- other measures.

The proposed measures will enter into force on 1 January 2026, unless stated otherwise.

COMPANIES

Temporary transitional law for mutual funds

Starting from January 1, 2025, the definition of the mutual fund (fonds voor gemene rekening, FGR) has been adjusted. Certain investment funds that were fiscally transparent until the end of 2024 have become non-tax-transparent from January 1, 2025, if they meet the (new) conditions of the FGR from that date. Funds can avoid becoming non-tax-transparent by structuring their fund conditions in such a way that they qualify as a so-called redemption fund, where the participations can, in principle, only be transferred to the fund itself. Certain funds have not managed to adjust the fund conditions - which usually requires the consent of all participants - before January 1, 2025. Additionally, the government is currently investigating the possibility of (again) changing the definition of the FGR (at the earliest) by 2027, as a result of which certain funds will (again) become fiscally transparent. To prevent short-term liability to tax, a transitional measure is proposed for FGRs that were fiscally transparent up to and including 2024. These FGRs can choose to temporarily, under the current transitional law, not be considered taxable from January 1, 2025. The condition is that all participants must agree by February 28, 2026, at the latest. The transitional law applies until January 1, 2028, at the latest, and

prevents the involved funds from being liable to tax for only a short period in 2025 and 2026.

EMPLOYER

Clarification of bicycle scheme

The additional tax liability for making a bicycle available will change. Up to now, the flat-rate additional tax liability of 7% has been applied even if the bicycle was used only occasionally or partially for commuting purposes. This led to unintended taxation. In the future, no additional tax liability is due if the bicycle is only parked incidentally (maximum 10%) at the home or residential address of the employee. A similar arrangement applies to the entrepreneur who is subject to income tax rules: the benefit in kind is then set at zero. This removes any uncertainty about the use of the employer-provided bicycle.

Take note!

When concluding employment contracts or other arrangements with staff, establish that the bicycle provided may not structurally be parked at home.

Take note!

This measure will have retroactive effect to 1 January 2020.

Lucrative interest provision

Benefits derived from an indirectly held lucrative interest via Box 2 will notionally be increased, raising the effective tax burden from a maximum of 31% to a maximum of 36%, in line with the Box 3 rate. Additionally, an anti-abuse measure is being introduced: a loss from a substantial share interest resulting from an interest accrual on the acquisition price can no longer be offset to neutralize the levy on lucrative benefits.

Take note!

It may be more advantageous to still realize certain benefits this year. An alternative would be to explore other remuneration structures.

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'Towards a healthy retirement' agreement

An employer can pay an amount to an employee for early retirement. In order to discourage early retirement, the employer is liable to pay a pseudo-final levy of 52% on that excessive severance pay. For the period 2021-2025, a temporary scheme is in place which allows certain employees to stop working three years before the Dutch state pension age (AOW), without the employer being liable for the pseudo-final levy. It is proposed to maintain this scheme with a threshold amount of €300 gross per month. The pseudo-final levy above the exemption will increase to 57.7% in 2026, 64% in 2027 and 65% as from 2028.

Transitional law for pension schemes without an old-age pension offset

The transitional law for pension schemes without an old-age state pension offset ('AOW-franchise') is being extended to 1 January 2028. As a result, existing schemes have more time to align with the tax framework of the Dutch Future Pensions Act (*Wet toekomst pensioenen*). Specifically, the temporary easing for 18 to 20-year-olds will continue to apply, but only for existing schemes without an old-age state pension offset. This is particularly important for the Pension Fund for Hairdressers.

Take note!

As from 1 January 2028, the transitional law will definitely cease to apply.

Bottlenecks in Dutch Future Pensions Act

This proposal resolves technical fiscal bottlenecks in converting existing pension rights under the Future Pensions Act (*Wet toekomst pensioenen*, *Wtp*). On conversion, entitlements to pre-pension, bridging pension, orphan's pension and surviving dependants' bridging pension shall be grandfathered, even if the conditions for benefits are no longer allowed after entry into force of the Future Pensions Act. This prevents tax implications for participants if existing claims are continued. The measure will be codified retroactively as from 1 January 2025.

Take note!

When new pension schemes are introduced, check that existing transitional law is correctly applied.

VAT & EXCISE DUTIES

Amendment to consumption tax definition of dairy-content

The dairy-content exception as defined under consumption tax on non-alcoholic beverages is being tightened. Beverages containing only a whiff of dairy-content or added flavouring will now be subject to consumption tax. Milk, buttermilk and soya beverages with a maximum content of up to 5% sugar and 1.1% saturated fats remain excluded. The term 'lemonade' is also being replaced with 'other non-alcoholic beverages' for greater clarity.

Take note!

Beverages such as chocolate milk and fruit drinks with dairy-content will be taxed in future.

Retaining reduced VAT rate for culture, media and sport

The previously adopted plan to raise the VAT rate for culture, media and sport to 21% has been reversed. The reduced rate of 9% remains applicable for these items. To finance the continuation of the reduced rate, the annual inflation correction for income and payroll taxes will only partially be applied in 2026. As a result, income available for consumption increases less, but prices for culture, media and sport will remain lower.

Take note!

The low VAT rate for accommodation (e.g. hotel or similar accommodations) is being abolished and increases from 9% to 21%.

VAT adjustment scheme for real estate investment services

As on 1 January 2026, the VAT adjustment scheme is being extended to investment services in relation to immovable property. VAT on these services is to be monitored for five years, comparable to movable

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property acquired as capital goods. A threshold amount of € 30,000 applies. Smaller-scale services are therefore not covered by this scheme.

Take note!

This measure may lead to VAT adjustments for entrepreneurs who, after the first year of taxed use, may let the immovable property exempt of VAT within the adjustment period.

IMMOVABLE PROPERTY

Related party exclusion for tax value of a leased dwelling

The tax value of a leased dwelling applied in Box 3 and for gift & inheritance tax purposes, may only be applied on rentals in line with market conditions. Until recently, related parties could also in non-arm's-length rentals situations benefit from this deviating valuation rule and from the Dutch Supreme Court rulings, which reduced the value of the dwelling. Going forward, the tax value of a leased dwelling does not apply in situations where a dwelling is rented or leased to an associated party at a non-arm's-length-rate. Only if related parties act in accordance with market conditions, does the application remain possible.

Take note!

When leasing to relatives, check that the agreed rental fee is at arm's length to ensure application of the tax value of a leased dwelling.

CARS & MOBILITY

Pseudo-final levy on fossil-fuelled lease vehicles

As from 1 January 2027, a pseudo-final levy will be introduced for employers who make a fossil-fuel passenger vehicle available to employees, including for private use. The pseudo-final levy amounts to 12% of the catalogue value for passenger vehicles up to 25-years old. For older vehicles, the levy is based on the fair market value of the vehicle. For vehicles already made available prior to 2027, a transitional rule applies until 17 September 2030. Vans and motorcycles are excluded from the levy. Furthermore, the levy applies solely in case of a

(notional) employer-employee relationship. The measure is aimed at stimulating the use of electric cars.

Take note!

Align fleet policy with the new rules before 2027 and timely draw up plans for electrification of the business fleet.

Special zero-emission vehicles and engines

For special zero-emission (including electric) vehicles, such as campers and wheelchair accessible vehicles, as well as for zero-emission motorcycles, the vehicle registration tax (*BPM*) will be adjusted up to and including 2030. Just like regular emissions-free passenger vehicles, they will have a flat rate. An amount of € 667 will apply to special passenger vehicles and an amount of € 200 will apply for motorcycles. This adjustment corrects the previous, unintended increase in tax burden and sustains the incentive for zero-emission mobility.

Take note!

For purchases from 2025, please check that the BPM correction has been applied correctly.

Autonomous sustainable development of vehicle registration tax (BPM)

The BPM rates have been adjusted to the so-called autonomous sustainable development: new vehicles emit less CO₂ each year. To keep tax revenues stable, the CO₂ limits will reduce and the tax rates will increase (2026: -1.55%/+1.57%, 2027: -1.46%/+1.48%, 2028: -1.38%/+1.40%). This means, the average BPM per vehicle remains the same, the tax incentive for cleaner vehicles is sustained, and there is more clarity and predictability for the sector for the coming years.

Rate reduction of motor vehicle tax on emissions-free vehicles

A rate reduction of 30% of the motor vehicle tax (*motorrijtengenbelasting, MRB*) will apply to zero-emission passenger vehicles (EVs) and campers (from 2026 to 2028, after which the rate reduction will be 25%). This rate reduction compensates for

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the heavier weight of the battery and prevents zero-emission vehicles from becoming more expensive than comparable fossil fuelled vehicles, thus maintaining the growth of electric vehicles fleet in the Netherlands and sustaining the ongoing climate objective. For zero-emission vans, the rate reduction does not apply. Provinces will be fully compensated for foregone surcharges.

Take note!

By 2029, the rate reduction will drop to 25% again and will be discontinued in 2030.

Extension of reduced rates of excise duties on fuels

The reduction in rates of excise duties on petrol, diesel and LPG which was introduced in 2022 has been extended. The rates remain the same as those of 1 July 2023 and have therefore not been indexed. This temporarily reduced the costs of driving. This measure costs all Dutch taxpayers more than € 1.7 billion. The reduced rate is expected to be largely passed on to the consumer. The benefit is therefore mainly applicable to 'frequent drivers', while households without a car gain no benefit. The rates, however, remain above the EU minimum levels.

Take note!

The temporary rate reduction ceases at the latest on 1 January 2027.

Technical amendments in relation to the income tax addition on zero-emission vehicles

With the cancellation of the reduced taxable income addition for entrepreneurs subject to income tax rules and employees with zero-emission company vehicles, several technical changes come into force. These changes ensure that tax legislation is consistent with the cancellation of the reduced income tax addition rate for zero-emission vehicles. In the future, a single income tax addition rate of 22% will apply.

Take note!

For zero-emission vehicles with a date of first registration in 2025, a further 60 months of 17%

income tax addition applies to the full value of hydrogen/solar-powered vehicles or up to a catalogue value of € 30,000 for other vehicles.

Discontinuation of motor vehicle tax refund scheme on HGVs

The refund scheme in the motor vehicle tax for heavy goods vehicles (HGVs) will be discontinued upon entry into force of the Dutch Heavy Goods Vehicle Charge Act (*Wet vrachtwagenheffing*) (scheduled for: 1 July 2026). The structural reduction in the motor vehicle tax rate for HGVs removes the need for this refund, which is currently scarcely being used. This leads to a simplification of the regulations and reduces the administrative burden.

Take note!

Take the discontinuation of the regulation into account when restructuring the vehicle fleet in 2026.

Motor vehicle tax quarter rates to be discontinued

The current quarter rates in the motor vehicle tax (*MRB*) for vehicles used as equipment or workshops and for vehicles operated by fair and circus operators, will be restricted to vans as of 1 July 2026 and will be fully discontinued as of 1 January 2028. The introduction of the HGVs charge will abolish the need for these regulations for HGVs.

Take note!

Owners of relevant vans will have to take the regular rate into account from 2028 onwards.

(WEALTHY) INDIVIDUALS

Gifts granted within 180 days prior to death

Gifts granted by the deceased within 180 days prior to their death are, for tax purposes, also deemed to be received as part of the inheritance. As a result, a gift tax return needs to be filed for such gifts, while the same gift must also be reported in the inheritance tax return. However, the gift tax due may be credited against the inheritance tax payable. If the amount of gift tax exceeds the

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inheritance tax due, no refund is granted. This system aims to prevent individuals from transferring assets shortly before death in order to take advantage of the exemptions and lower rates applicable to gift tax. To avoid this double administrative burden, it is proposed that such a gift should only be included in the inheritance tax return. The filing of a gift tax return would no longer be necessary. These new rules will apply for the first time to gifts made on or after the 180th day prior to 1 January 2026.

Real return taxation in Box 3 as from 2028

There is a legislative proposal to start taxing the real return on capital in Box 3 as from 1 January 2028. This replaces the current system which calculates a deemed return on investment for box 3 assets. According to the government, the aforementioned effective date can only be met if the Dutch House of Representatives adopts the legislative proposal by 15 March 2026. As there is still discussion about the best manner in which to determine such real return, it is not yet certain whether that will be possible.

Changes in Box 3

The deemed return on other assets in Box 3 will be adjusted by explicitly taking into account property rental income and the benefit of proprietary use in the calculation method of the long-term return on real estate property. This increases the flat rate for the deemed return on other investments from 6% to 7.78%. In addition, the threshold for tax-free assets will be reduced from € 57,684 to € 51,396 per taxpayer. This broadens the tax base and increases the number of taxpayers subject to Box 3 taxation. The counter-evidence rule continues to apply, allowing taxpayers with lower real returns on investment to apply for a correction.

Take note!

Make use of the counter-evidence rule if the real return is lower than the deemed return.

Repair of the box 3 counter-evidence rule

The calculation of the real return in the Box 3 rebuttal scheme will be changed to prevent misuse in respect of bonds and other assets that have short-term income accrual periods. Until now, the acquisition of bonds with accrued interest could lead to losses in the year of acquisition, thereby reducing or avoiding the Box 3 levy. It is proposed to abolish the short-term income accrual exemption and the current valuation rule for listed securities for bonds and similar products when invoking the 'box 3 real return counter-evidence rule'. Valuation at the fair market value will go forward then include the amount of accrued interest. An exception applies to bank account credit balances: current interest income accruals on bank account credit balances continue to be exempt. This change will have a retroactive effect to 25 August 2025 at 16:00.

Take note!

For bonds acquired before 25 August 2025 at 16:00, the old system continues to apply until the moment of disposal, or until the introduction of the new Box 3 system (whichever is first).

Changes in Green Investments

The previously adopted abolition of the green investment tax schemes has been postponed for a year to avoid implementation problems. This means that both the Box 3 exemption and the tax credit for green investments will not be cancelled on 1 January 2027, but on 1 January 2028. For 2027, however, a symbolically low exemption of € 200 (for partners € 400) has been established, which de facto means the schemes have already been abolished. The tax credit formally continues to exist but is negligible due to it being tied to the reduced amount of exemption. As of 2028, the arrangements will be cancelled entirely.

Take note!

For 2027, only a minimum exemption remains. The tax benefit for green investments will, factually, thus already be abolished that year.

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2026 income tax rates for taxpayers below the statutory retirement age

Taxpayers who have not reached the statutory retirement age (*Algemene ouderdomswet, AOW*) at the beginning of 2026, can expect the following tax brackets to be applied in 2026.

2026 Income tax rate			
Box 1 rate	Tax.inc. more than (€)	but not more than (€)	2026 rate (%)
Tax bracket 1		38,883	35.70%
Tax bracket 2	38,883	79,137	37.56%
Tax bracket 3	79,137		49.50%

2025 Income tax rate			
Box 1 rate	Tax.inc. more than (€)	but not more than (€)	2025 rate (%)
Tax bracket 1		38,441	35.82%
Tax bracket 2	38,441	76,814	37.48%
Tax bracket 3	76,814		49.50%

These percentages include the National Insurance Contributions. A different rate structure applies for those who qualify for fewer or no National Insurance Contributions.

2026 Income tax rates for old-age pensioners

Taxpayers who have reached the statutory retirement age (*Algemene ouderdomswet, AOW*) at the beginning of 2026 and were born after 1946, are expected to have the following tax brackets applied to them in 2026.

2026 Income tax rate (old-age pensioners)			
Box 1 rate	Tax.inc. more than (€)	but not more than (€)	2026 rate (%)
Tax bracket 1		38,883*	17.80%
Tax bracket 2	38,883	79,137	37.56%
Tax bracket 3	79,137		49.50%

* Born before 1946: tax bracket 1 up to € 41,123

2025 Income tax rate (old-age pensioners)			
Box 1 rate	Tax.inc. more than (€)	but not more than (€)	2025 rate (%)
Tax bracket 1		38,441*	17.92%
Tax bracket 2	38,441	76,817	37.48%
Tax bracket 3	76,817		49.50%

* Born before 1946: tax bracket 1 up to € 40,502

Changed tax credits

Below are the anticipated tax credits for 2026. With the exception of the tax credit for elderly persons and the tax credit for single elderly persons, these are tax credits applicable to taxpayers who are younger than the statutory retirement age. For people older than the statutory retirement age, lower limits apply.

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Tax credits	2026 (€)	2025 (€)
General tax credit max.	3,115	3,068
Employed person's tax credit max.	5,712	5,599
Income-dependent combination tax credit max.	3,032	2,986
Young disabled person's tax credit	923	909
Elderly person's tax credit	2,067	2,035
Single elderly person's tax credit	540	531

Unequal shares in matrimonial property

Following case law of the Dutch Supreme Court (*Hoge Raad*), it has become possible in practice to transfer assets between spouses without triggering Dutch gift tax. This could occur where prenuptial agreements were executed or amended in such a way that, upon dissolution of the marriage, one spouse would be entitled to more than half of the marital estate. In many cases, this could not be successfully challenged on the basis of *fraus legis* (abuse of law). To prevent this outcome, it is proposed that, as of 1 January 2026, gift or inheritance tax will be levied in such situations. Accordingly, if a spouse is entitled to more than half of the matrimonial property upon dissolution of a marriage based on the prenuptial agreement, the excess shall henceforth be taxed with gift or inheritance tax. This also applies if, during the marriage or upon dissolution of the marriage, a spouse is entitled to more than half of the income or property to be set off, based on a regular setoff clause or final setoff clause. It is proposed that this measure should only apply to prenuptial

agreements drawn up or amended on or after 16 September 2025 at 16:00.

Equal treatment of biological children

On 6 September 2024, the Dutch Supreme Court ruled that a child who has not been recognized by the biological father and is not otherwise in a family relationship with him is not regarded as a child for the purposes of gift and inheritance tax. As a result, that child is not entitled to the 'child exemption' and reduced rate in the event of a gift or inheritance from a biological parent. This is contradictory to European law. Hence, it is proposed that such children should also be considered as children for the gift and inheritance tax if they can demonstrate biological parenthood by DNA testing.

Extension of tax return filing period for Inheritance Tax

It is proposed to prolong the tax return filing deadline for Inheritance Tax from eight (8) to twenty (20) months for deaths occurring on or after 1 January 2026. In line with the aforementioned, the starting point for calculating the tax levy interest for Inheritance Tax will be amended to twenty (20) months after death. This is in line with practice where, often, not all data is yet available to file a correct and complete inheritance tax return in a timely manner. This reduces the number of applications for postponement, objections and tax interest, and makes the tax return process simpler and more feasible.

ENERGY & ENVIRONMENT

Aggregation rule for maximum amount of Energy-saving Investment Credit (EIA)

The energy-saving investment credit (*energie-investeringsaftrek, EIA*) is a scheme designed to provide an incentive for investments in energy-saving business assets. Companies can deduct 40% of their investments from taxable profits, up to a combined maximum investment amount of €151 million per year. Due to the lack of an aggregation rule, a private company participating in a joint venture (e.g. a limited partnership) could make use of this cap more than once. To prevent this, an

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aggregation rule is introduced. Investments in the own company and investments in a company which is part of a joint venture are aggregated for applying this cap.

Update of standard industrial classification codes (SBI) for energy tax

The Environmental Taxes Act (*Wet belastingen op milieugrondslag, Wbm*) refers to outdated SBI 2008 codes in three energy tax exemptions. As of 6 September 2025, these have been replaced by the standard industrial classification (*SBI*) 2025 codes. The proposed change in the law updates the references to SBI codes 23, 24 and 25 in the exemptions for electricity in the case of chemical reduction and metallurgical processes, and natural gas in the case of metallurgical and mineralogical processes. Their substantive application remains unchanged.

Take note!

After the update, verify that the energy tax exemption is applicable based on the standard industrial classification (*SBI*) 2025 codes.

Tax relief on Energy Tax

Households and businesses will face a further increase in energy bills in the coming years, partly due to rising grid charges for electricity. As a concession, the tax relief in energy tax is structurally being increased in comparison to the base path, rising from €510.50 (excluding VAT) in 2026 to €521.17 (excluding VAT) in 2030. This mainly benefits households (91%) and to a lesser extent businesses (9%). The measure only applies to residential and commercial buildings with a residential function.

Flight tax

It is proposed to apply a differentiated rate to flight tax instead of a flat rate as from 2027. The existing flat-rate system (€29.40 in 2025) is being replaced by a progressive rate structure in three distance categories based on the destination: €29.40 from 0 to circa 2,000 km, €47.24 between circa 2,000 and 5,500 km and €70.86 for more than circa 5,500 km. The differentiation is based on an

exhaustive list by country for practical purposes, based on the point-to-point distance from Amsterdam. This raises the taxes on long-haul flights.

INTERNATIONAL

Purchasing power measure for BES islands

At the BES islands (Bonaire, St. Eustatius and Saba), the rate of the lowest tax bracket for income and payroll tax is being reduced, and the rate of the second tax bracket is being increased. This shifts the tax burden from lower and middle-income earners to higher-income earners. The aim is to strengthen the purchasing power of low- and middle-income earners and to reduce income disparities.

Reducing the extraterritorial costs scheme (*ETK-regeling*)

The scheme for reimbursement of extraterritorial costs (*ETK*) is being restricted. For workers who are temporarily employed in the Netherlands, the additional costs of living (gas, water, electricity and other utilities) and additional costs of calls to their country of origin, are no longer covered by the extraterritorial costs to be reimbursed tax-free. Other costs, such as double housing and travel expenses to the home country, will continue to be covered by the scheme. The expat scheme (flat rate 30% facility, as from 2027: 27%) does not change substantively as this limitation of the extraterritorial costs is already included in the reduction to 27% as per January 1, 2027.

Take note!

Check the expense allowances for incoming employees: additional costs of living expenses and private call costs will no longer be covered as extraterritorial costs as from 2026.

OTHER MEASURES

Exemption of Online Administrative Business Act (*Wmebv*) for the Tax Administration and Customs Authorities

In order to prevent the Tax Administration and

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Customs Authorities from (temporarily) acting in violation of the modernised Section 2.3 of the General Administrative Law Act (*Algemene wet bestuursrecht, Awb*), they are excluded from application of the Online Administrative Business Act (*Wet modernisering elektronisch bestuurlijk verkeer, Wmebv*). The Online Administrative Business Act provides that citizens and businesses are given the right to send messages electronically to governmental institutions and that paper communication continues to exist alongside digital communication. As the Tax Administration and Customs Authorities cannot yet fully implement this, a temporary exception applies until 1 January 2030. For the Customs Authorities, a permanent exception partially applies due to contradiction with EU law.

Take note!

For objection and tax return procedures, take note of deviating rules for electronic messaging to the Tax Administration and Customs Authorities.

Amendment to Minimum Tax Act 2024

The Minimum Tax Act 2024 (*Wet minimumbelasting 2024*) ensures that multinational companies with a turnover of at least €750 million, effectively pay at least 15% tax on their profits. This Act is an implementation of a European directive based on the OECD's model rules ('Pillar 2'). This legislative proposal codifies several non-binding OECD administrative guidelines into Dutch legislation. In addition, several technical amendments have been proposed. This amendment partially has retroactive effect to financial years beginning on or after 31 December 2023.

Take note!

Check whether the retroactive codification of OECD guidelines and technical amendments have an impact on taxpayers for the Minimum Tax Act 2024.

Implementation under DAC9

This bill implements the 8th amendment to the Information Exchange Directive (DAC9) under the International Tax Levy Assistance Act (*Wet op de*

internationale bijstandsverlening bij heffing van belastingen, WIBB). DAC9 provides for information exchange for implementation of the Minimum Tax Act 2024 on the basis of which multinational companies with a turnover of at least €750 million, always effectively pay an at least 15% tax on their profits. This amendment to the WIBB allows the Netherlands to share the so-called 'GloBE Information Return' internationally with other Member States.

Amendment to the minimum capital rule for corporate income tax purposes

The minimum capital rule (MKR) limits the deduction of interest for banks and insurers. As of 2024, the MKR has been relaxed by excluding interest on loans obtained from other group entities from the calculation for the interest deduction limitation, provided that the taxpayer can demonstrate that these loans are not directly related to loans obtained from non-group entities. This relaxation unintentionally also applies to loans that are directly related to loans obtained from individuals (where banks often collect deposits). With this adjustment, the previous relaxation is partially reversed, and these loans are again relevant for the calculation of the interest deduction limitation under the MKR. This aligns with the MKR's objective to limit the fiscal incentive for financing with debt.

Take note!

Check whether loans obtained from natural persons are again included in the calculation of the MKR.

Right of access to tax files

Taxpayers and withholding agents will be granted an active right of access to their tax files. At the latest upon the issuance of a tax assessment or a decision subject to appeal, all documents relating to the case shall be made available digitally via a portal. The current effective date is, however, not feasible for the Tax Administration and Customs Authorities because the relevant documents are spread across multiple processes, applications, and systems. Therefore, the right of access will be introduced step by step for each tax ('phased

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implementation model', starting with income tax). Through a temporary arrangement, the inspector can already make documents available before the right of access applies to a tax. For decentralized (e.g., municipal) taxes, the right of access does not apply.

Take note!

Use the right of access option, this could also help with objection procedures.

Previously submitted legislation, including:

- The rules on annuity payments are being amended. This amendment serves as a legislative corrective measure for situations in which, in the past, expenses related to these now non-qualifying annuities were (incorrectly) deducted, and such deductions can no longer be corrected through a tax assessment in subsequent years. As a result of this corrective measure, annuities that no longer qualify will also become taxable at the time of payment. Furthermore, technical clarifications have been introduced regarding the circumstances under which an annuity is deemed no longer to qualify, as well as with respect to the applicable forms, timing of payments, and transfer of rights to a partner.
- The maximum contribution base for annuity premiums for Dutch personal income tax purposes will remain unchanged at €137.800, as will the capping threshold for the pensionable wage in 2026; once more no indexation will be applied.
- Under certain conditions, a property may continue to qualify as a principal residence for personal income tax purposes when the taxpayer is temporarily residing elsewhere. One of these conditions is that the property must not be made available to third parties. In this context, an amendment of the principal residence scheme is being introduced: (grand)children and former housemates will not be regarded as third parties.
- The rules governing the interaction between the work-related expenses scheme and the restriction on deductibility for mixed expenses in corporate tax, will be clarified technically.
- The real estate transfer tax rate on properties that are not the main place of residence (e.g. investment) will decrease from 10.4% to 8% as of 2026. The rate of 2% for properties that are the owner's main place of residency remains, just like the 10.4% for non-residential properties.
- The liability for companies hiring temporary personnel is being clarified: the maximum liability will amount to a flat rate of 35% of the invoice, minus the G account payments. Furthermore, a registration in the WAADI register (Placement of Personnel by Intermediaries Act [*Wet allocatie arbeidskrachten door intermediairs, waadi*]) is deemed to be a presumption of outsourcing. Further investigation into this by the Inland Revenue is thus no longer necessary.
- Crypto-asset service providers will be subject to a reporting obligation as from 1 January 2026. They must report client and transaction data to the Tax Administration (Directive on Administrative Cooperation, 'DAC8').
- As of 2026, the business succession scheme (*bedrijfsopvolgingsregeling, BOR*) will be amended in several respects. The holding and continuation requirements are being amended in favour of the taxpayer: for example, in the case of restructurings, a new ownership period will not commence if the economic entitlement remains unchanged, and the continuity requirement may be deemed satisfied in certain events. Simultaneously, a legal definition of preferred shares is being introduced, whereby only preferred shares issued in the context of business succession fully qualify. Furthermore, improper use of the BOR facility by wealthy individuals of higher age is restricted by extending the ownership period for companies established after the statutory retirement age plus two years. The business succession carousel (double use of the BOR facility) is eliminated in this manner, and the exemption for leased properties will apply solely to the value of the property minus the debt.