Tax Policies - Political Party Platforms 2025

15 October 2025

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Introduction and reader's guide

On Wednesday, October 29, 2025, the Netherlands will go to the polling stations to elect members of the House of Representatives. All political parties have published their respective party platforms, in which they outline their plans and ambitions for the coming years.

Tax policy plays a key role within the party platforms. Taxes do not only impact the purchasing power of citizens and the fiscal burdens on businesses, but are also decisive for the financial feasibility of envisaged policies in areas such as the labor and housing market, climate, and healthcare. It is therefore no surprise that fiscal proposals and policies can be found in almost every party platform.

Ten political parties have had their policy proposals calculated by the CPB (the Netherlands Bureau for Economic Policy Analysis). The results hereof were published on October 10, 2025 by means of the 'Charted Choices 2027-2030' Report (in Dutch: '*Keuzes in Kaart 2027-2030*'). This report provides an overview of the budgetary and economic consequences of the parties' policy proposals.

In this overview, we outline the respective political parties' tax policies on the basis of the party platforms as well as the CPB's calculations of the economic consequences of the parties' policy proposals.

Visual overview

Visual: Taxation of companies
Visual: Business climate
Visual: Business succession scheme
Visual: Taxes for individuals
Visual: Mortgage interest (tax) relief
Visual: Residential property market
Visual: Aviation
Visual: Car
Visual: National CO2 levy
Visual: Health

Party Platforms

Taxes and benefits - General
Companies - General
Companies - Innovation, startups, scaleups
Companies - Business climate
Companies - Tax avoidance
Labor market, employers, self-employed persons, employees
Individuals - General
Individuals - Capital, donations, inheritance
Individuals - Business succession
Housing, real estate
Mobility - Car, Train Bike
Mobility - Flying, Shipping
Climate- Environmental tax, Energy tax, CO2 tax
Indirect taxes - VAT, excise duty, sugar tax, meat tax
Local taxes and levies
Tax authorities, governmental agencies

CPB calculations

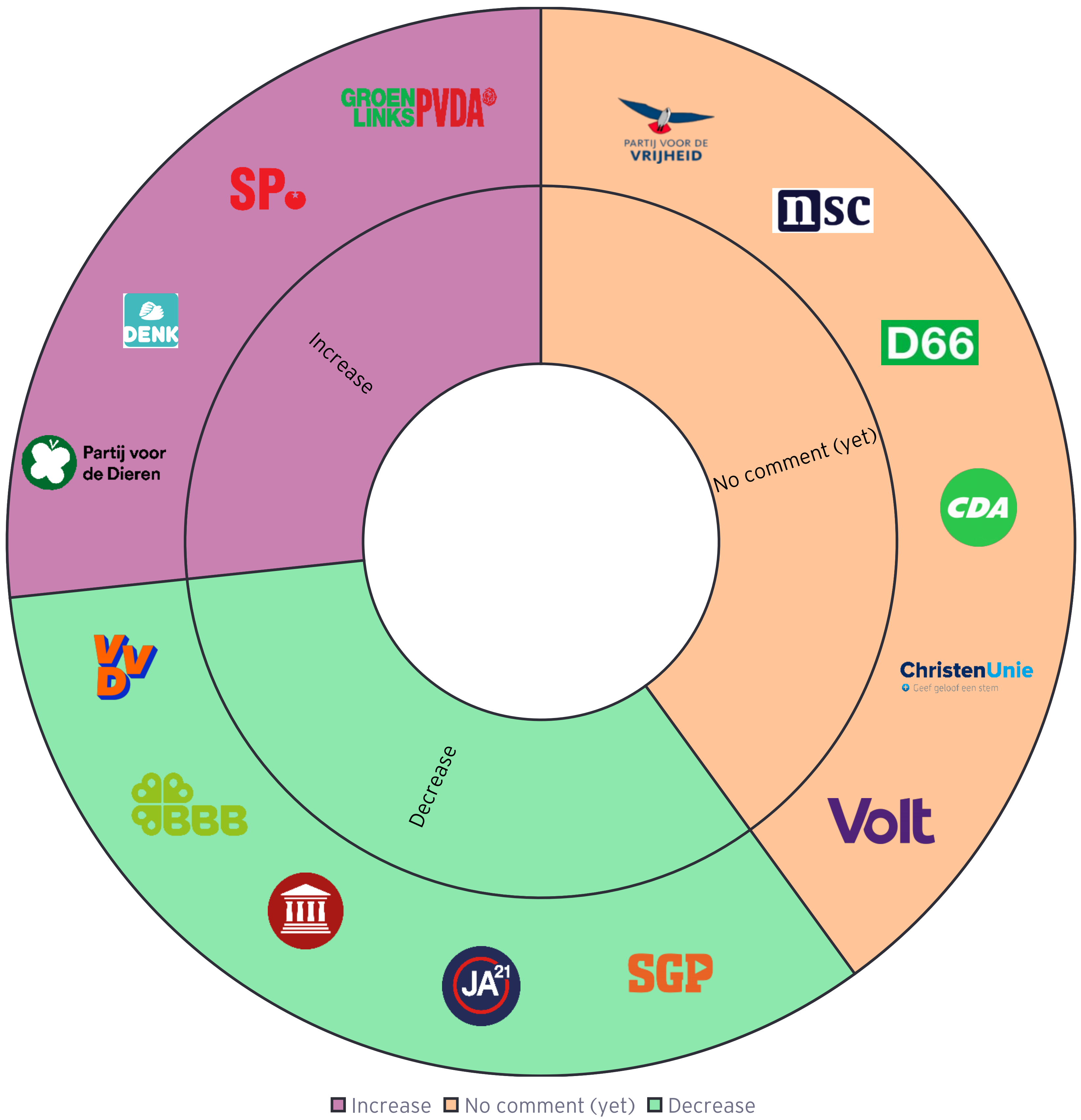
Entrepreneurs and SMEs
Large enterprises
Income tax, box 1
Income tax, box 2
Income tax, box 3, wealth tax
Gift and inheritance tax, business succession scheme
Primary residence (mortgage interest deduction)
VAT, excise duty and consumption tax
Cars, flying
Energy tax
Climate, environment
Other taxes

There is no intention to express a preference for a political party and/or to interpret or assess the fiscal positions included in the respective party platforms. The various political parties are presented in the order of the number of seats won in the 2023 elections. The overview has been compiled with the utmost care. It is intended to provide general information. For detailed information, please refer to the complete (draft) election programs. By clicking on the logo of the respective political party, you will be directed to the full (draft) election program.

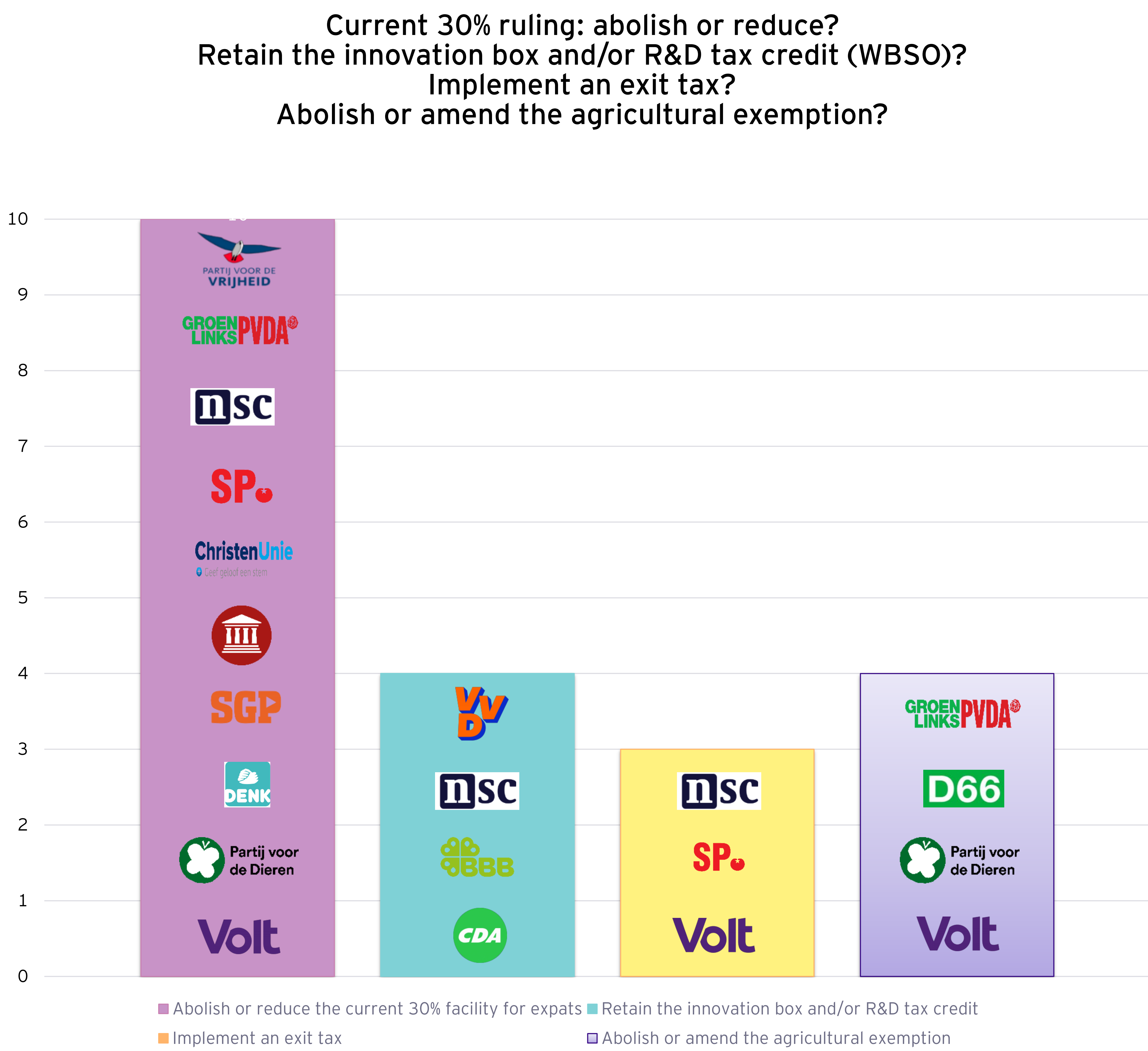
No rights can be derived from the data as presented in the overview.

This overview has been updated as of October 15, 2025.

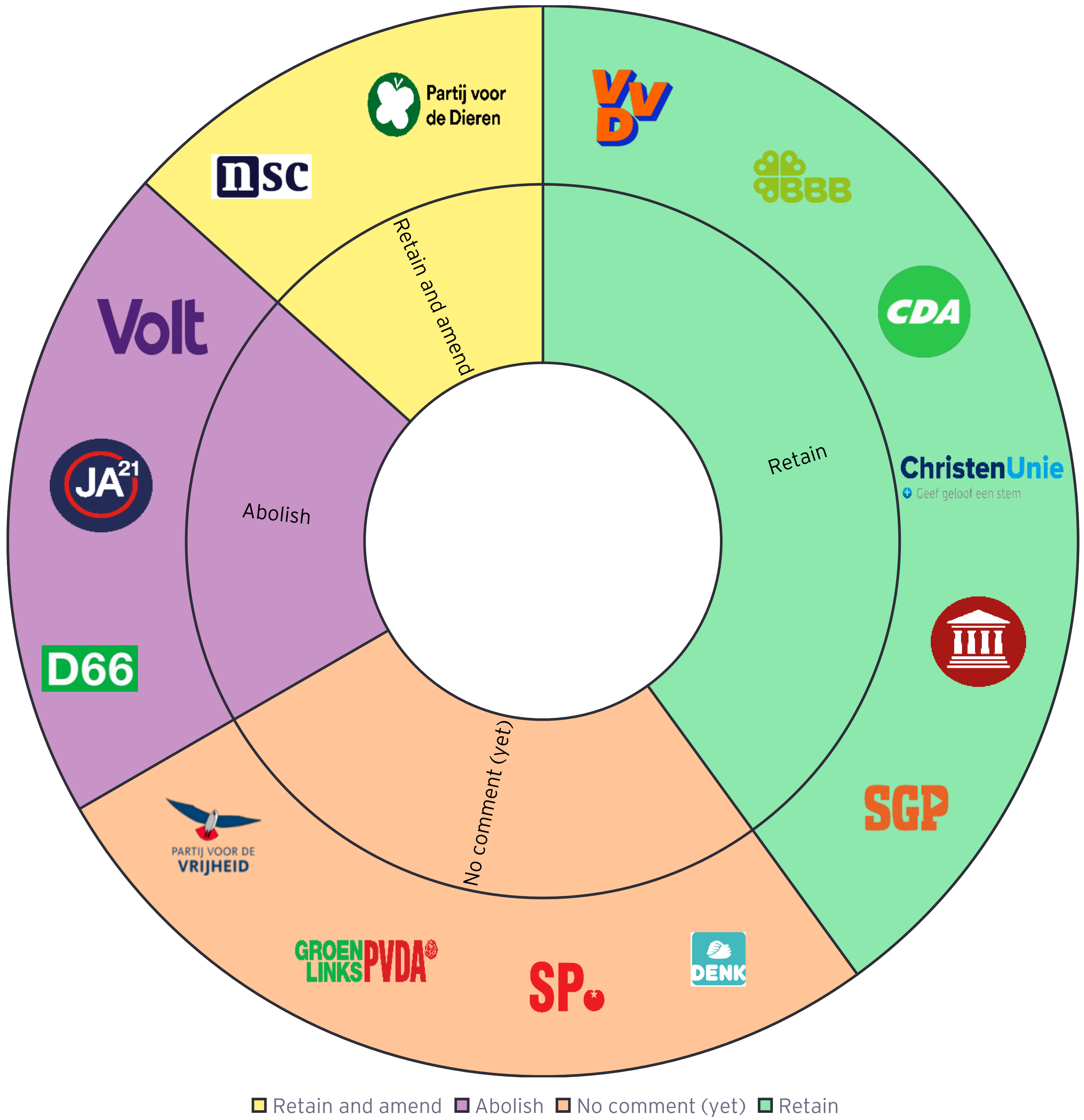
Visual: Taxation of companies



Visual: Business climate

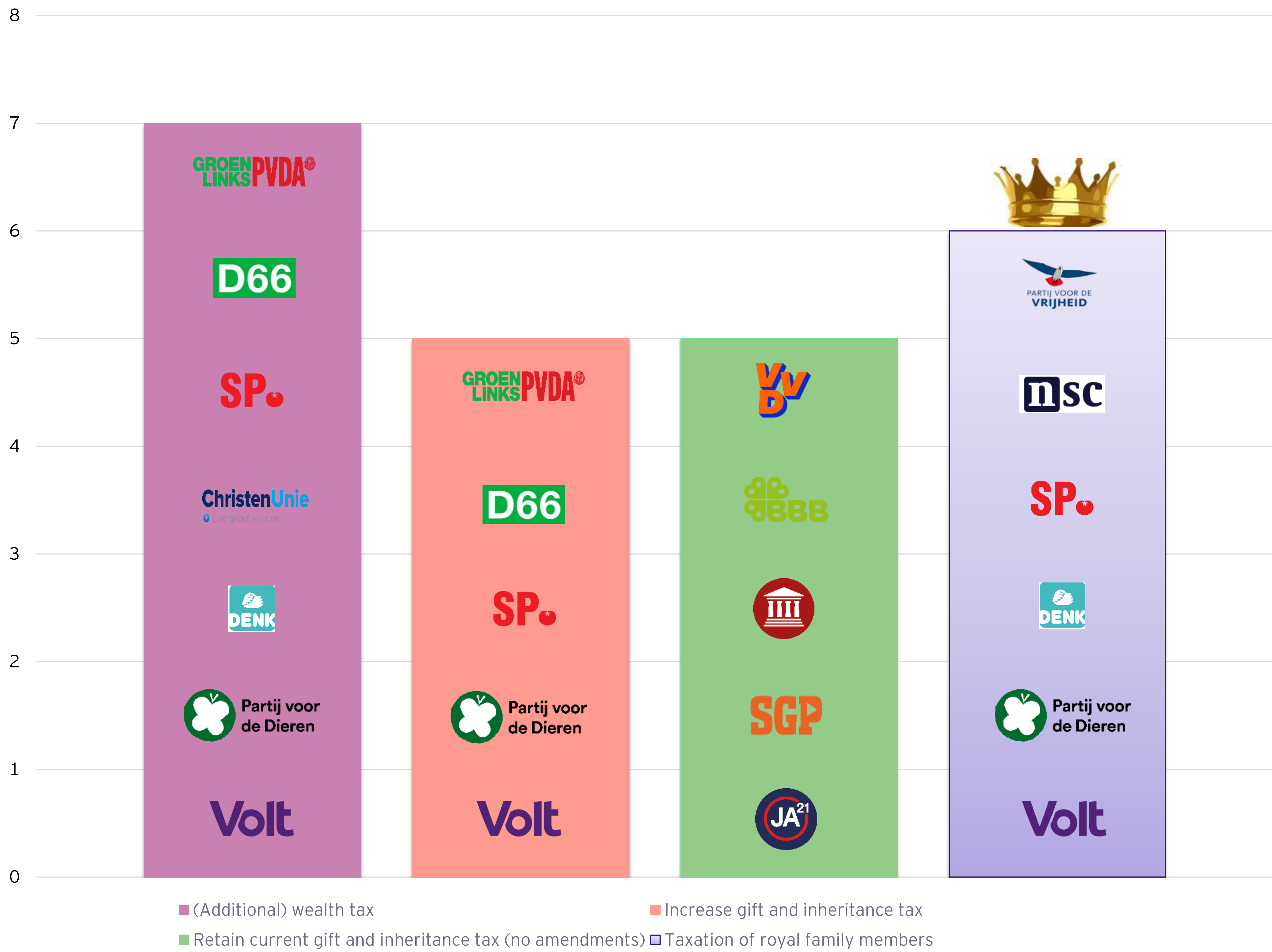


Visual: Business succession scheme

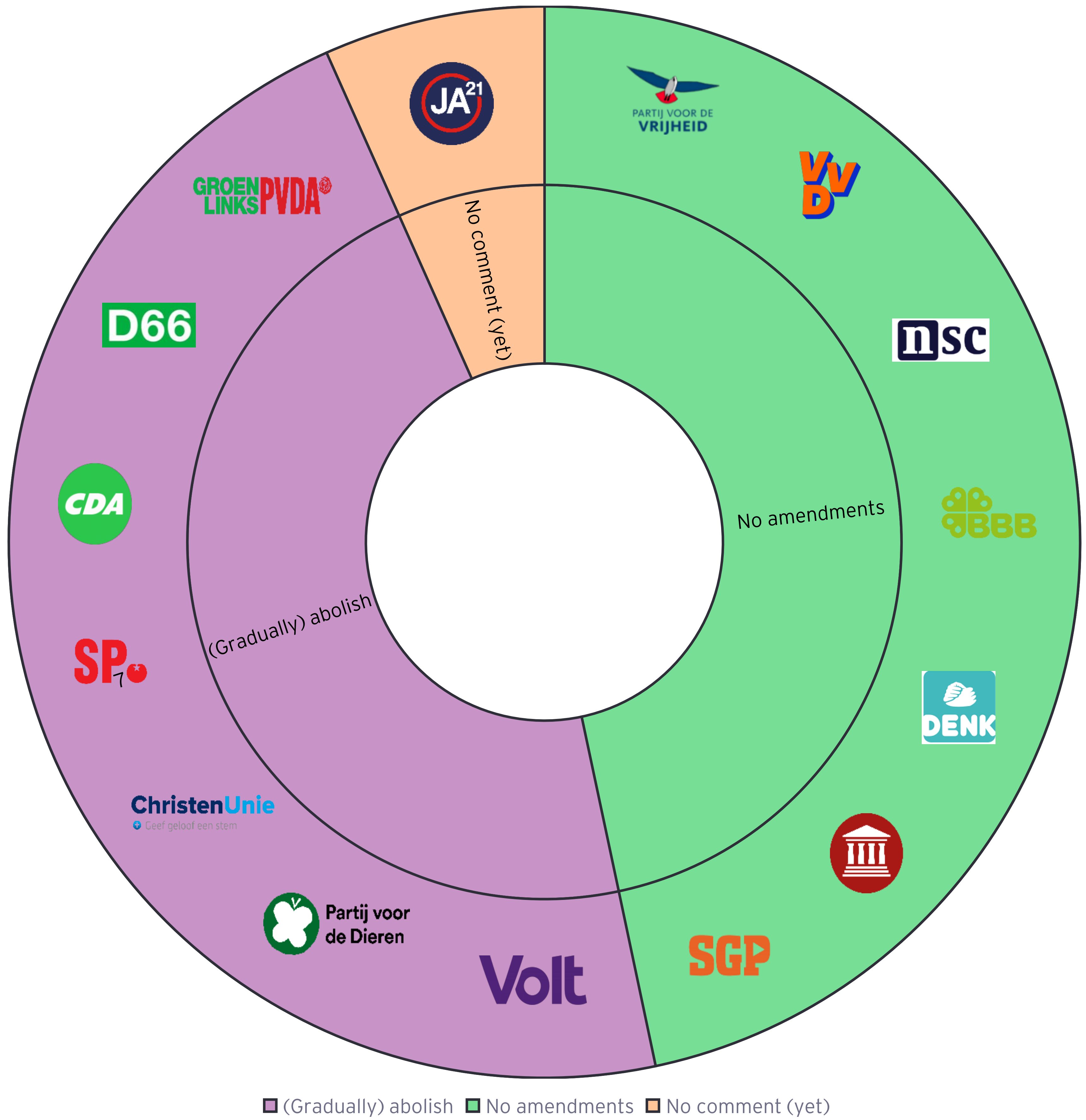


Visual: Taxation for individuals

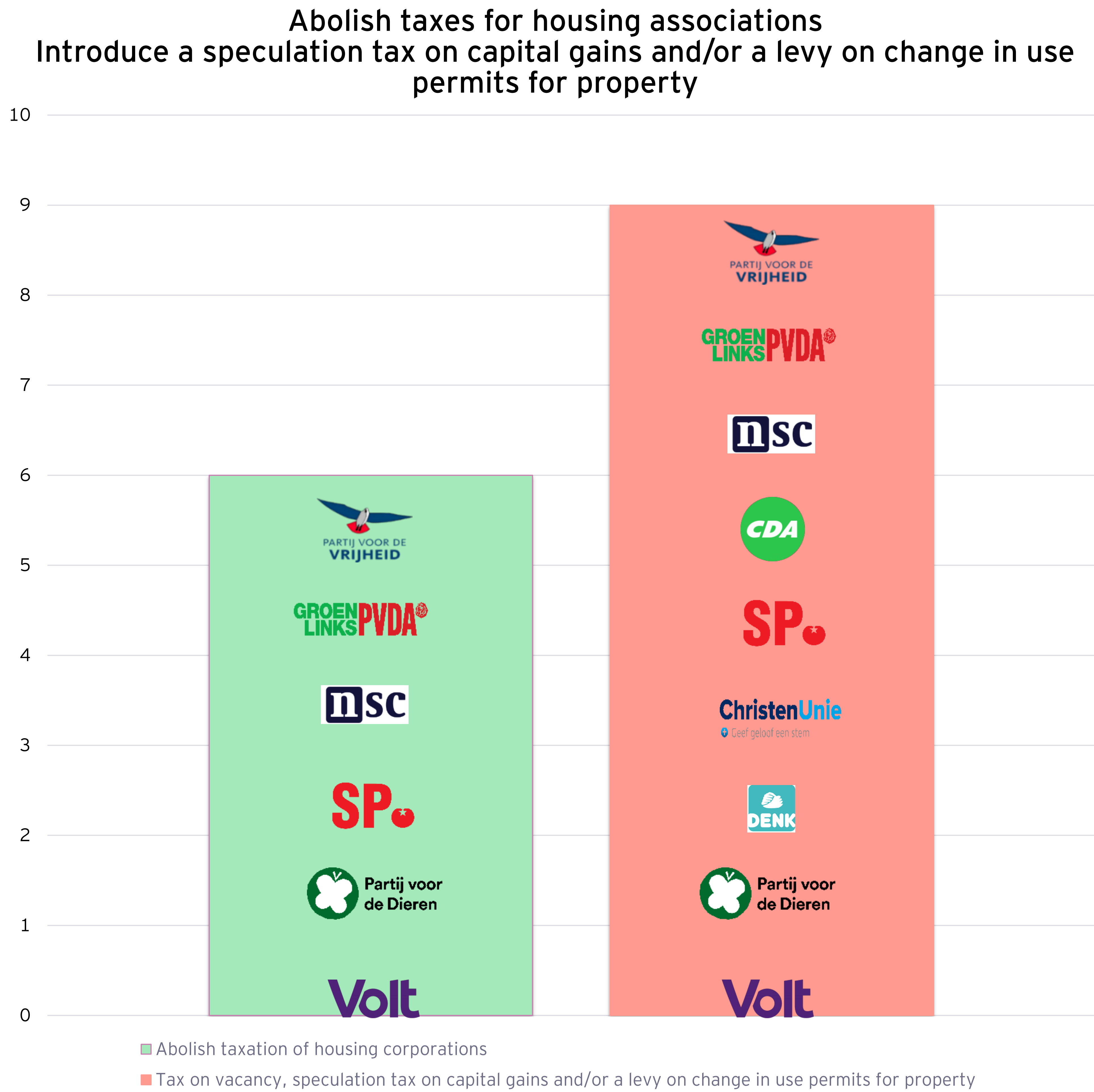
(Additional) wealth tax
Gift and inheritance tax
Taxation of royal family members



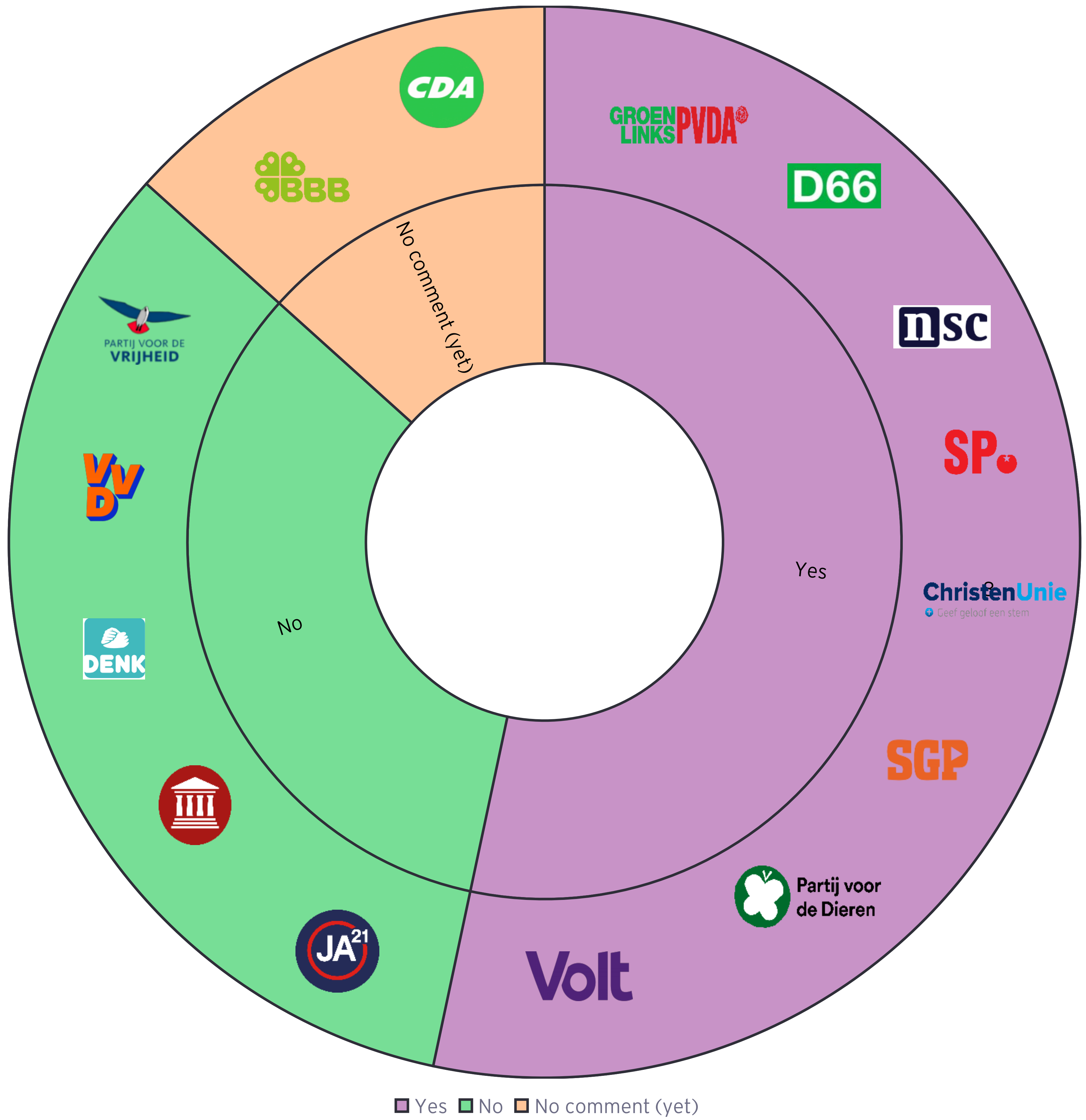
Visual: Mortgage interest tax deduction



Visual: Residential property market

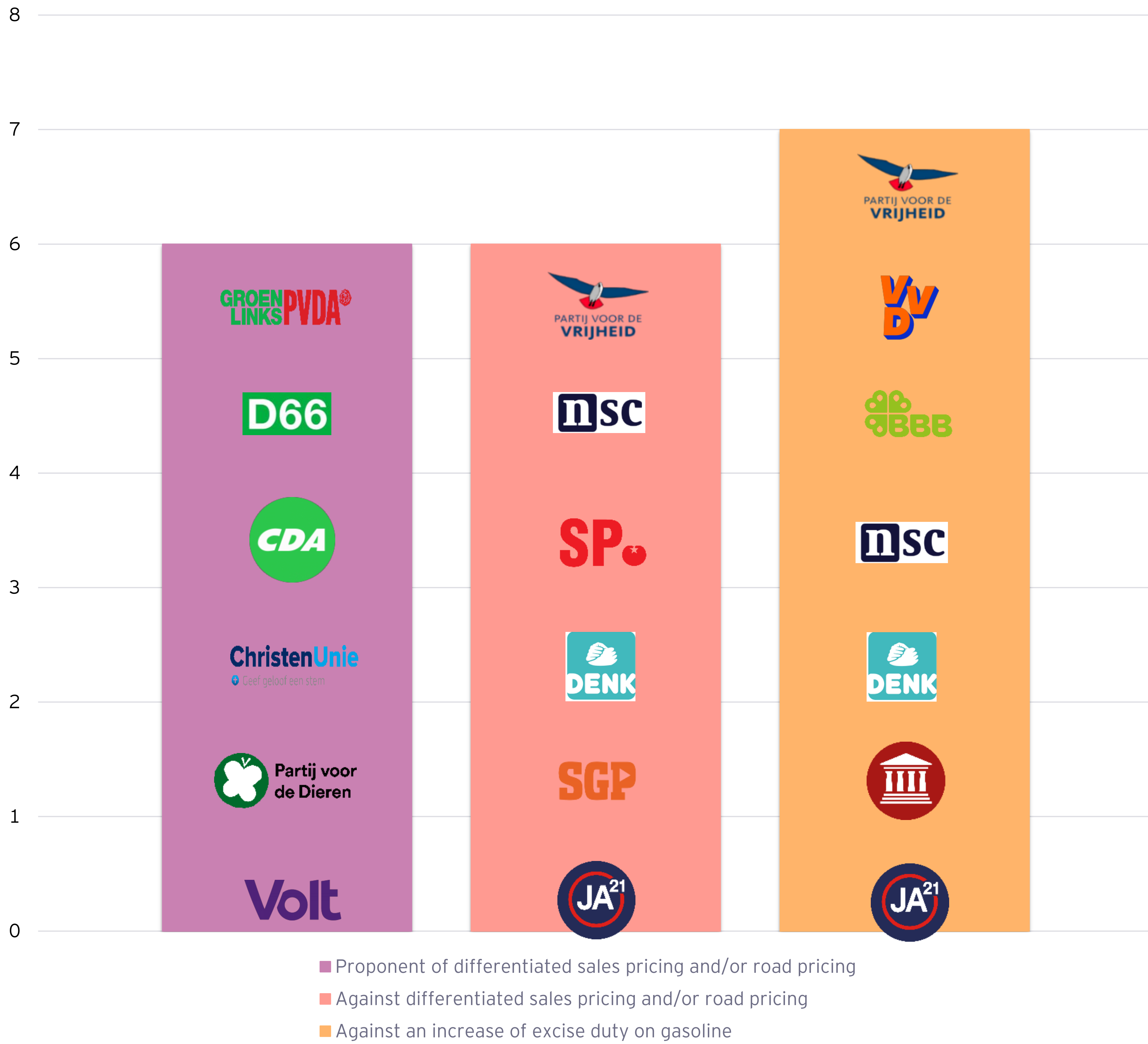


Visual: Will flying become more expensive?

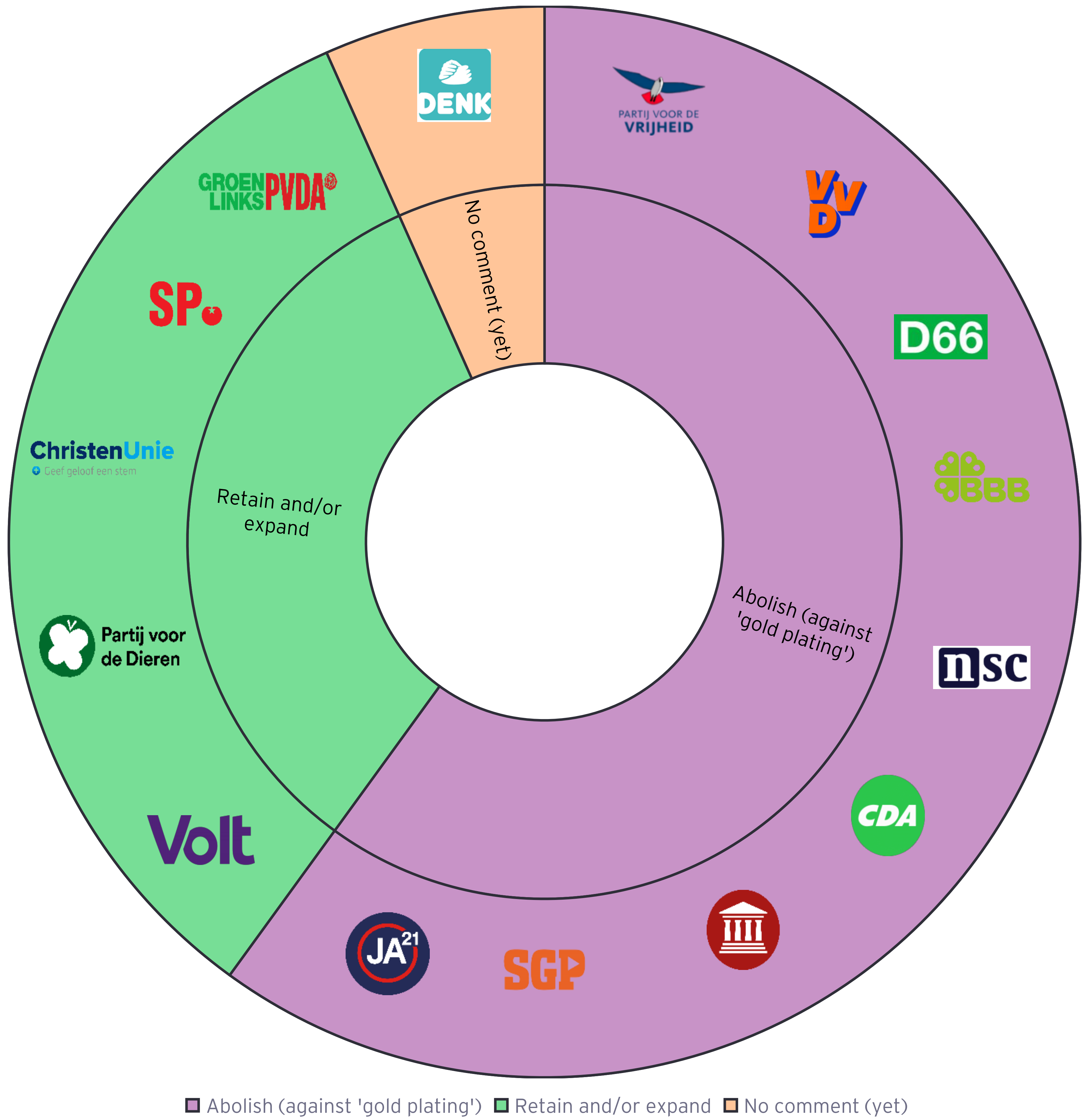


Visual: Car

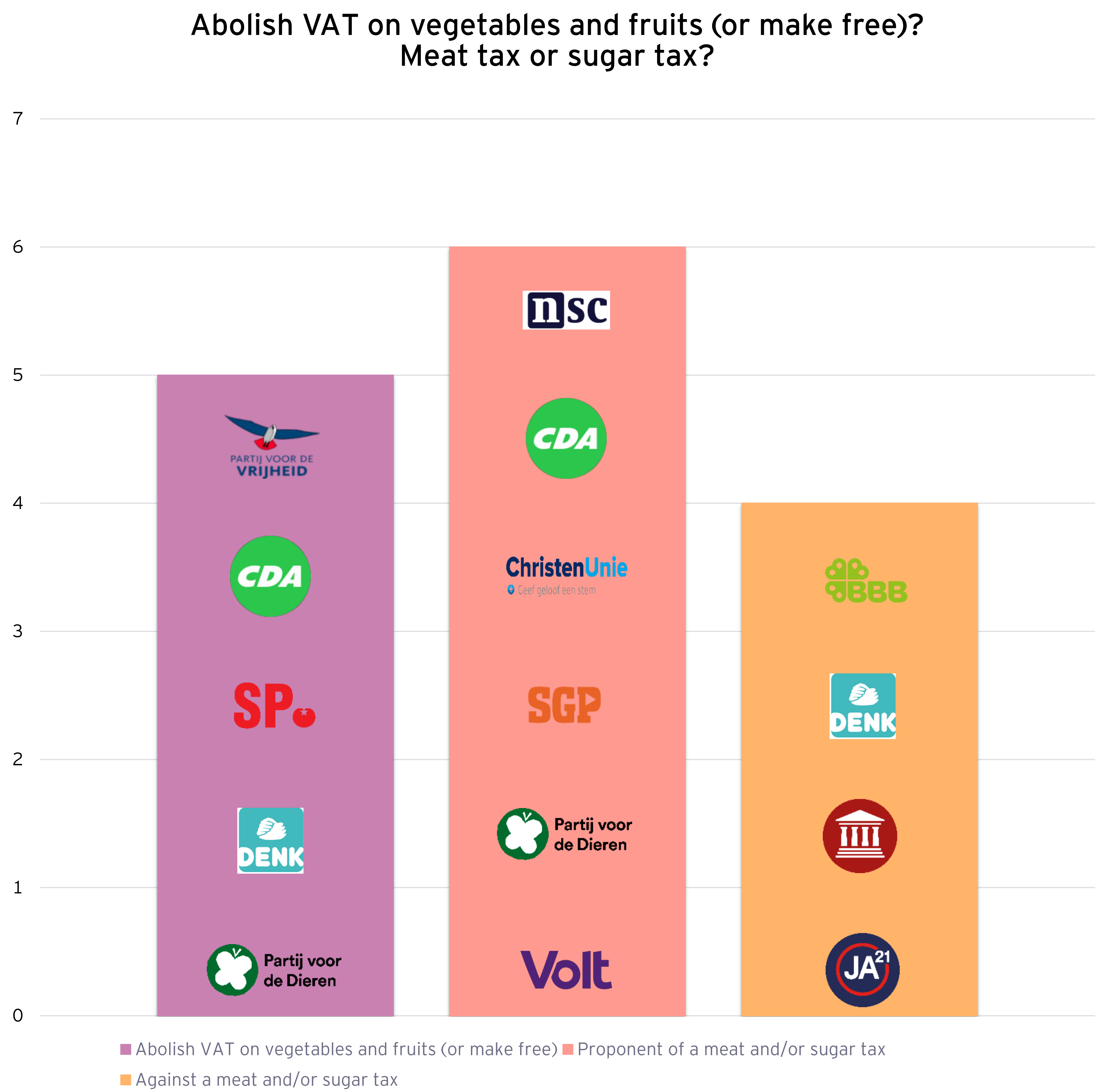
Differentiated sales pricing and/or road pricing? Increase the excise duty on gasoline?



Visual: National CO2 levy



Visual: Health



Taxes and benefits - General

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Fund the proposals by limiting expenditures elsewhere.	• Strive for a fair tax system, meaning a system without special (tax) discounts and a fair tax on capital gains, profit, and pollution. • Also strive for equality between different forms of cohabitation in the tax system • Fewer vetoes on European tax and foreign policy and strengthening the European Parliament as a co-legislator and in its role of holding the Commission accountable.	• Total deregulation of the labor market and social security. The reforms should focus on making work more rewarding, helping people find jobs, and fostering security. This entails a new tax system, ensuring that social security becomes more invigorating, incentivizes working longer and reforming labor law. • Decreasing expenditure instead of raising taxes. • Implement a standard implementation assessment for significant (legislative) amendments. If parties want to raise taxes through an amendment, its impact on the business climate and the purchasing power of working Dutch citizens should first be assessment.	• Make sure that the basics are in order. A much simpler tax and benefits system. • Solidarity in the funding of healthcare through premiums and taxes. • Reform the current tax and benefits system. Increase the minimum wage and the associated benefits. At the same time, reduce benefits, starting with the healthcare allowance and childcare benefit. Additionally, reform tax schemes such as the labor tax credit, the general tax credit, as well as other deductions. • The area of taxation remains in the purview of the Member States.	• Establish a fairer tax system in which working pays off more and large fortunes and polluters pay more. • Ensure higher wages and lower taxes. • In the long term, replace benefits with a basic amount for everyone. The initial important steps are to introduce the aforementioned basic amount, abolish the healthcare allowance, and merge the child-related budget and child benefit.	• In the short term, there should be a simpler tax and benefits system, with fixed allowance amounts instead of complicated schemes. This should also include a higher tax-free allowance instead of tax credits, in order to ensure that work always pays off. • Against donations, EU common debt, Eurobonds, or similar joint EU debt and European taxes in order to finance expenditures for areas including climate or defense. • Strengthen basic income with a fairer tax system and reduce dependence on inefficient benefits. • Maintain national fiscal sovereignty.	• Prioritize simplifying the complex tax system. Simple, fair, predictable, and enforceable. • Reform the tax system in order to ensure that work pays off. • Simplify and harmonize the concept of income in taxes, benefits, and the social security wage base, in order for executive government departments to easily extract this from benefit entitlement database. This also enables automatic granting of benefits. • Free up space in the budget to accommodate additional defense expenditures. Additionally, introduce a 'freedom contribution' (in Dutch: '*vrijheidsbijdrage*'), based on the ability to pay, for everyone, both citizens and businesses.	• Increase wages and the social security minimum amount, raise taxes on the largest fortunes and on profits and introduce a social maximum. Invest € 12.5 billion into our society by introducing a millionaires tax of 5% on assets exceeding 5 million euros. Additionally, introduce a capital gains ceiling tax for fortunes exceeding € 50 million. • Simplify the tax and benefits system. By increasing wages and welfare payments, we will outgrow the benefits system, which in turn will become redundant. By means of thoroughly revising the tax system, distributing burdens fairly and reducing bureaucracy in both the public and the private sector.

ChristenUnie	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Mapping out a completely new tax system, which will be modelled by the Netherlands Bureau for Economic Policy Analysis (in Dutch: C*entraal Planbureau*'). This new tax system will prioritize two core values: simplicity and fairness. • Replace the maze of benefits with a simple(r) tax credit. This ensures that the first €30,000 earned on an annual basis is tax-free, without any uncertainty or claw backs.	• Replace the benefits system with a simpler system. • Opt for a fairer distribution of income and ask of those who are able to, to contribute to social security. • Reduce taxes for low- and middle-income earners. People with very high incomes or wealth can make an additional contribution.	• Reduction in taxes as well as the government (size). • Thorough simplification of the tax, benefits, and the social security system. No maze of complicated brackets, benefits and progressive rates that penalize success. Instead: one clear and equal rate for everyone. Create a fair and transparent system with a flat-rate tax (20%) and a tax-free allowance of €30,000. • Strengthen our trading power by further strengthening ties with the Caribbean islands, by lowering taxes and offering freedom of establishment to attract investors. Negotiate trade agreements independently going forward, without EU interference, and retain strong ties with the Dutch diaspora.	• The tax system is in urgent need of revision. • A families' financial capacity should, once again, be the guiding principle of the tax system. • Reduce the burden on labor and increase taxes on consumption. • The government must handle money wisely. It should not just raise various taxes arbitrarily. • Taxes remain a national matter.	• Tax negative behavior, reward contributions. Make our tax system fairer. The strongest shoulders bear the heaviest burdens. Large companies and the wealthiest should pay more, and small businesses and residents should pay less. • Abolish tax schemes and/or accelerate the phasing out of schemes that are proven to be ineffective and unnecessary by evaluations. This applies, for example, to the agricultural exemption, deductions for no or low mortgage debt (for primary residences), low VAT rates on ornamental horticulture, exemptions from transfer tax on cultural land, the arbitrary depreciation of sea vessels, exemption for unspecified travel expense reimbursements, and the exemption from insurance tax for aircraft.	• Abolish all benefits, tax credits, deductions, exemptions, and social security contributions. Replace these arrangements with a new basic income and by means of expanding income tax with additional (simpler) tax brackets. • CO2 taxes ensure that entrepreneurs and consumers take their CO2 emissions into account. • Tax actual income. • Fund European expenditures with direct contributions from Member States, European taxes, and levies. • Abolish the veto (also known as the requirement for unanimity) for tax policy matters.	• Present a new tax plan that is fair and simplifies income tax, makes wealth tax fairer, and introduces a new benefits system that replaces the current incomprehensible and complex benefits system. • Restore the Netherlands to a country where work pays off, where entrepreneurship is rewarded, and where the government facilitates instead of taxes. • Fiscal sovereignty: no new European taxes, and where possible, reverse European levies. • Principally against European taxes.	

Companies - General

PARTIJ VOOR DE VRIJHEID

- Profit tax for housing associations will be abolished.
- Significantly cut the multitude of inefficient tax subsidies for businesses.

GROENLINKS PvdA

- Increase (tax) contributions by the most profitable companies
- Distance ourselves from companies that can only reside in the Netherlands to benefit from tax incentives and to exploit employees.
- Abolish unjust tax benefits for certain sectors, including those with many labor migrants
- Break up Big Tech and introduce a levy on non-European Big Tech companies.
- Additional tax assessments for Shell & Exxon. For years, NAM's shareholders, including Shell and Exxon, have made billions in profits. Now they should contribute (more) to the recovery and future of Groningen and North Drenthe.

VVD

- Promote our companies and industry and hold others accountable in public political discourse for unjustly creating a negative sentiment about entrepreneurs and businesses. Politicians must realize the effect of their distrust policies.
- Lower taxes for entrepreneurs.

NSC

- The Dutch economy would benefit from the fortifying the equity of SMEs. Conduct targeted research and compare private equity with traditionally stable and conservatively financed family businesses in terms of fiscal incentives and other relevant matters. Work towards a level playing field between these two groups, reducing the tax advantages of private equity.
- The Netherlands has too many (fiscal) regulations that are not efficient and are costly. Make choices based on the assessments conducted in relation to fiscal regulations, closely examining effectiveness and efficiency (reports 'Approach to Fiscal Regulations' and 'Opportunities for Lower Rates and Better Policy').

D66

- Reduce unfair tax advantages. Therefore, evaluate fiscal arrangements that do not effectively serve their intended purpose or beneficiaries. Adjust or possibly abolish these arrangements. Examples of this are the agricultural exemption and the business succession scheme. Use tax benefits to stimulate innovative and sustainable entrepreneurship.

BBB

- Maintain a stable fiscal policy for companies and retain the business succession scheme, participation exemption, innovation box as well as other measures that stimulate innovation, including the expat 30% scheme.
- The buyback facility for listed companies and other fiscal schemes for the benefit of businesses will remain in place.
- Multinationals are very important for employment, innovation, and for our SMEs. Many Dutch SMEs are important suppliers of multinationals. Reduce regulatory pressure, also keeping this top of mind in in relation to tax measures.

CDA

- Simplify and replace the fragmented fiscal regulations and reinvest in effective entrepreneurial schemes focused on investing, innovating, and employment.
- Our tax system is filled with various fiscal exemption schemes that make the system more complex and less robust. These schemes should be tackled, with the aim of abolishing or economizing these schemes over time. The (resulting) revenue should be used for fiscal measures or subsidies that have an actual impact.
- Entrepreneurial facilities must be utilized by the intended target group. This requires better delineation of the aforementioned group.
- Keep donations to non-profit organizations fiscally attractive.

SP

- Increase corporate tax rate to at least the of income tax rate that ordinary people pay.
- Housing associations should be able to invest again in affordable rental accommodations, renovation, and sustainability instead of paying billions in corporate income tax. Abolish the unfair corporate income tax and the so-called ATAD levy for housing associations.

ChristenUnie

Geef geloof een stem

DENK

- Large companies that make significant profits will contribute a fairer share. Increase taxes on banks and abolish ineffective tax benefits, including the expat scheme. Tackle tax avoidance more rigorously in order for everyone to contribute fairly.
- A reduction of taxes and burdens for smaller enterprises.

- SMEs and self-employed individuals must be afforded opportunities to undertake entrepreneurial activities, grow, and invest again instead of spending increasingly more time and money on bureaucratic matters.
- Retain the agricultural exemption, so farmers do not have to pay capital gains tax on the sale of agricultural land that was used for routine agricultural purposes.

SGP

- Corporate income tax and the burden on employers will be reduced, primarily for SMEs.
- Better alignment of the taxation of the profits of agricultural businesses with agricultural practices. Establish a fiscal investment reserve for investments in barn renewal for environmental and animal welfare purposes. Retain tax benefits for agriculture and horticulture, including the agricultural exemption and support schemes for young farmers.
- Companies will be (financially) encouraged to make sustainable and fair choices and invest in the long term through fiscal adjustments and an expansion of subsidies.

Partij voor de Dieren

- Shift the tax burden: less on labor, more on pollution and resource consumption.
- Companies with a social purpose will be designated as a new legal form which pay less tax than other companies.
- Impose an additional levy on excessive bonuses.
- The exemption for the mains water tax for usage in excess of 300 cubic meters will be abolished. Instead, a progressive water tax will be introduced. Administrators of nature reserves will be exempt from water authority taxes.

Volt

- Introduce a European digital services tax, European corporate tax, and European windfall tax.
- Abolish corporate income tax for housing associations.
- By means of legal and tax measures, reduce the use of fertilizers and animal feed.
- Gradually abolish all inefficient and ineffective, outdated or very harmful tax regulations. As a first step, adopt the report titled 'Opportunities for Lower Rates and Better Policy'. Phase out agricultural and classic car ('old-timer') exemptions.
- Introduce a tax on air pollution (NOX, fine particles, sulfur dioxide) for the industry. The tax burden will correspond to the extent of the environmental damage.

JA21

- Give companies the opportunity to reduce burdens and immediately make investments deductible.
- Implement a simple corporate tax system for all businesses by replacing the current two-tier system (19% and 25.8%) with a flat rate of 20% for all companies.
- Abolish the large number of exceptions and regulations that render the current corporate tax system too complicated.
- Introduce a cash flow tax that shifts from a tax on accounting profit to a tax on net cash flow.
- Make investments in tangible assets fully deductible in the year of investment, instead of mandating a gradual depreciation over multiple years.

Companies – Innovation, start-ups, scale-ups

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Abolish the Stimulation of Sustainable Energy Production and Climate Transition (the SDE++ scheme) as well as other climate subsidies.	• Together with innovative companies and entrepreneurs, chart a new course towards a robust and green economy of the future, with high productivity and fair wages, while respecting the planet's resources and capacity. • Work towards the EU Lisbon Strategy of spending 3% of national income on research and innovation. • Make the Netherlands attractive for startups and scale-ups by providing opportunities for expansion. Maintain an open attitude towards new ways of compensating employees in these companies. • Simplify the financing of startups.	• Expand on the Act on the Promotion of Research and Development (in Dutch: *'De Wet Bevordering Speur- en Ontwikkelingswerk'* or *'WBSO'*). Entrepreneurs who want to invest in innovation can do so under favorable tax conditions. Retain the innovation box. • The VVD has made it more attractive for start-ups and scale-ups to allow employees to participate in profits by lowering the tax rate and deferring the tax payment dates. • Increase spending on innovation. • Establish an investment company focused on providing growth capital to start-ups and scale-ups across the country.	• Maintain the WBSO, the innovation box and deductions for environmental investments. • Be vigilant when granting subsidies. • Pay special attention to the risky startup phase, the transition to a fully-fledged company, and to the (prevention of) the departure of know-how and businesses. Sufficient funds must be available to highlight these topics. • Promote access to alternative financing such as crowdfunding, credit unions, and microfinance. A sustainability loan will be introduced at the national level for small businesses.	• Invest in innovative start-ups and scale-ups in software.	• Thanks to BBB, it has become more fiscally attractive for employees of startup companies to participate in the companies' profits: the employees incur a lower tax rate upon receipt of this their share in the profit. Explore how this opportunity can also be granted to employees of companies other than startups. • Investigate the establishment of a national investment bank. • Abolish the SDE++ scheme subsidies as per 2026.	• Develop Invest NL, Invest International, and parts of the Netherlands Enterprise Agency into one National Investment Bank, resulting in one strong governmental investment partner, one broad national financing and one institution for development with a decisive impact and funds. • SMEs should be able to attract funding more easily. Urgently work towards establishing a more integrated European capital market rapidly and effectively increase the availability of (venture) capital for companies and make public offerings in Europe more attractive. • Improve upon the profit-participating scheme in order to allow start-ups and scale-ups to retain employees.	• Young people who take over a farming business will receive fiscal support. • Introduce a national investment bank for SMEs, small and startup companies, as well as scale-ups, in order to facilitate borrowing.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Investments in science and research are necessary if we want to continue developing as a country, in line with the EU Lisbon Strategy of 3%. • A national investment bank will be established as a continuation of InvestNL. Improve access of SMEs, start-ups, and scale-ups to growth capital, also through non-bank financiers like Qredits. • Encourage entrepreneurship from college and university education, for example, by facilitating agreements on the intellectual property of innovations developed during studies.		• Taxes have become way too high and hinder innovation and economic growth. • Subsidies for precision agriculture.	• It remains fiscally attractive to invest in our economy. Reintroduce the venture capital scheme to encourage the financing of startups and rapidly growing companies with high potential and high risk. • It will become more attractive to invest dormant savings in a family or friends' business through the introduction of the win-win loan.	• Affordable loans and practical (fiscal) arrangements will be introduced for generating and energy at the neighborhood level. • Focus on safe utility banks, stricter regulations, and fiscal incentives for green investments. • Make patient capital fiscally more attractive for long-term investments in less profitable sectors. Financing and investments for circular processes as well as companies will be facilitated. • Place more emphasis on supporting future-proof SMEs, green innovations, and local initiatives.	• Create or strengthen fiscal incentives that promote innovation, such as WBSO and the employee participation scheme. • The National Investment Bank will expand the number of Angel schemes (in Dutch: *'Angel-regelingen'*). Develop fiscal incentive schemes for start-ups. • Enable employee participation in the form of stock options. • Explore alternative relief measures, such as targeted wage cost subsidies or tax benefits for startups.	• Proponent of a drastic reduction of subsidies as subsidies disrupt markets and hinder innovation. • Make entrepreneurship rewarding again, by lowering the burdens on entrepreneurs and family businesses and creating a fiscally attractive climate. The business sector should no longer serve as a source of funding for new government ambitions. • Stimulate innovation by making business expenses for R&D directly deductible, which will provide a boost to innovation and investments in research and development.	

Companies – Business climate

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Abolish the unfair expat 30% facility.	• Reduce fiscal benefits for highly-educated expats (i.e. the 30% facility).	• Enact into law the obligation of the Dutch government to improve the entrepreneurial climate. This should include a stable fiscal climate, less bureaucracy, and the promotion of growth technologies. If the Netherlands risks falling outside the top ten most competitive economies in the world, the government will be required to take action. • Setting measurable goals for fewer and better regulations. • Limit the gold plating of EU legislation and ensure that the Dutch interpretation of rules is not stricter than in other EU member states.	• Economize the extremely favorable rules for highly-educated expats (the 30% facility) and constrict the scheme's admission requirements. The significant tax discount on a large part of the qualifying expat's income should be more equitable. Companies should appropriately compensate their foreign employees, as they benefit from these employees. • Focus the establishment policy of the Netherlands on companies that contribute to the actual economy and the broader prosperity of the Netherlands– instead of focusing on letterbox companies.	• Strengthen the business climate, for example with a fair and simple tax system and with fewer and more robust rules. Entrepreneurs will have access to a level playing field, good connections to education, the labor market and financing to enable growth.	• Maintain the current tax scheme for highly-educated workers (30% facility). • Invest in our business climate. Reduce regulatory pressure and take this into account in terms of tax measures. • Further investigate the establishment of a national investment bank that will link governmental funds to national and regional projects, invest in SMEs, innovation, and infrastructure, co-finances market parties through guarantees and loans and take over the role of the current array of fragmented and poorly functioning funds including the Growth Fund and InvestNL. • Oppose the plastic tax proposed by the EU as well as the proposal for a European tax on financial transactions.	• In order to have an attractive business climate, a reliable and stable government policy, as well as a competitive investment climate are crucial. Prioritize deregulation: fewer rules, better regulations, and more efficient reporting. • Actively pursue economic and fiscal policies to attract and retain companies and investments. Maintain the 30% facility, the innovation box, and the (extended) WBSO. Propose not to further constrict the interest deduction limitation and not to interfere with the repurchase of ones' own shares. Stability, simplicity and certainty in Dutch: '*rust, reinheid en regelmaat*') are the guiding principles. • Against gold plating of EU rules and regulations, where possible, reversing Dutch gold plating of the past.	• Strengthen and support various legal structures within companies, governance structures including cooperatives, which are not exclusively profit-driven but also serve the interests of employees, consumers and the community. • Eliminate tax benefits for expats (30% facility). • No benefits for foreign companies in trade agreements. • No 'secret' benefits for multinationals. The largest multinationals will contribute to our society just like all our other citizens and businesses. • Abolish secret agreements and tax benefits. Executives of companies that evade taxes will be prosecuted criminally.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• At the EU level, work to jointly abolish tax benefits for expats. • Establish rules and tax rates for longer periods. This leads to more stability and contributes to a healthy business climate. • The government should reduce regulatory pressure and become a stable and reliable partner for businesses. • Cut significantly into bureaucracy in order for companies, public interest organizations and volunteers to focus on their objectives. • Focus on a fair European playing field. Establish European minimum standards and create a comparable and globally attractive European (fiscal) playing field with clear and enforceable frameworks for national state aid.	• Large companies that make significant profits will contribute a fairer share. Increase taxes on banks and abolish ineffective tax benefits, including the expat scheme.	• Gradual phasing out of the 30% facility for expats, resulting in expats paying the amount of income tax as Dutch citizens. • SMEs and self-employed individuals should be given the opportunities to operate, grow, and invest instead of spending more and more time and money on bureaucracy. • Explore the possibilities for a Special Economic Zone with low taxes and scaled-down regulations in the Caribbean, making the islands attractive for investors, entrepreneurs, and retirees.	• Proponent of a favorable business climate for entrepreneurs. A basic requirement for this is a predictable government policy so that entrepreneurs know what to expect, especially regarding taxes. • The government and the business community will make agreements in a long-term, national entrepreneurial agreements concerning the tax climate, regulatory burden, sustainability, and financing. • Increase penalties for the exploitation of labor and eliminated wrong fiscal incentives that stimulate labor migration. • The tax settlement for agricultural businesses that are winding down will be reduced by significantly limiting this levy in the short term and then gradually decreasing this reduction.	• Abolish the expat facility and other tax benefits that companies use to attract foreign employees. • Reverse the benefits from previous Cabinets to large companies. Tax the repurchase of own shares by companies. Reverse the easing of interest deduction limitations in corporate income tax system. • Introduce a progressive corporate income tax in which tax rates depend on CO2 emissions. • Implement a bank tax and a tax on transactions to combat high-frequency trading on stock exchanges. • Maximize taxation of the arms industry. Introduce a windfall tax or solidarity contribution where profits from the arms industry benefit society.	• A stable and predictable business climate. Instead of 27 different national systems, companies from all member states will operate under the 28th regime with the same regulations regarding taxes, insolvency, labor market, etc. • The Netherlands will eliminate tax benefits for companies in treaties with low- and middle-income countries. New tax treaties will henceforth be concluded at the EU level to prevent unfair tax competition between EU countries. • Focus on aligning the expat facility between EU member states.	• Garner a renewed appreciation of entrepreneurs and employees by the government by means of a consistent and reliable policy. • No gold plating of EU rules: against the introduction of new legislation that goes beyond EU regulations. • Maximize support for SMEs by making it easier to invest in them and reducing regulatory pressure and reporting obligations. • Reduce regulatory pressure by thoroughly reviewing current laws and regulations and eliminating unnecessary regulations. For every new rule, an old rule must be removed.	

Companies – Tax avoidance

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
	• Counter tax avoidance more forcefully and make aggressive structures illegal. • The Netherlands must stop being a tax haven wherefrom multinationals can siphon off their profits to other countries.	• Continue to tackle tax evasion and entrepreneurs who disregard the rules.	• Taking a hard line on international billion-dollar frauds. Extremely wealthy individuals who pay little or no tax in countries like Monaco or Switzerland should make a fair contribution through an exit and trailing tax, which is settled at the time of departure and for the following 10 years. • Limit the possibilities to evade (box 3) taxation, both domestically and internationally.	• A number of sectors employ many labor migrants but have a significant negative impact on the climate, cause a lot of nitrogen emissions or take up a lot of physical space. Limit fiscal subsidies for such sectors and pass on the actual costs ('fair prices').		• Investigate the incorrectly uncollected taxes in the Netherlands, the so-called tax gap, on an annual basis in order to rectify this issue effectively.	• Collaborate on an international level to combat tax avoidance and introduce a minimum tax for multinationals and a minimum tax for billionaires. • Increase control over the financial world and the largest fortunes as it has been shown that that's where the most fraud and tax evasion occurs. • Address tax avoidance. Ordinary people pay their taxes properly, yet millionaires and billionaires use tax avoidance schemes and structures to evade taxes.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• European cooperation is essential in order to overcome major cross-border challenges, including: (labor)migration policy, climate change, tax avoidance, and a fair (digital) economy.	• Tackle tax avoidance more rigorously in order for everyone to contribute fairly.		• Large companies will continue to make a fair contribution to the total tax revenue. For example, it is still often the case that multinationals pay very little tax in the Netherlands. The loopholes in our tax system will be closed. • Counter the unlimited possibilities for attracting foreign capital, in order to stem the finance of non-viable companies.	• The Netherlands will stop functioning as a tax haven. Tax avoidance by multinationals will be addressed, all tax agreements will be made public, and the Netherlands will impose sanctions on countries that function as tax havens. Advocate internationally for transparency regarding the amount of tax paid by companies in other countries. • Stricter European agreements on combating tax evasion and tax avoidance by companies. • Tax legislation and tax treaties will be revised so that countries in the Global South no longer lose billions in revenue due to tax avoidance by multinationals.	• Introduce an exit tax for companies that relocate to a jurisdiction with a lower tax burden. • Advocate for a tax on digital advertising revenues of large tech companies (including Google, Meta, Amazon). • Introduce a tax residency fiction throughout the EU. For example, when someone moves from the Netherlands to a country with lower tax rates, with which the Netherlands has not concluded a tax treaty, that person must continue to pay the difference (in tax rates) to the Netherlands for a certain period. This aims to combat tax avoidance. • Set-up a European tax authority to effectively combat tax avoidance.		

Labor market – Employers, employees and the self-employed

PARTIJ VOOR DE VRIJHEID	GROEN LINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
	• In addition to the maximum travel expense reimbursement, there will also be a *minimum* travel expense reimbursement that employees are entitled to. Travel expenses for using public transport will be fully covered by the employer.	• Incentivize all companies to have their employees to participate in the value increase and profits of the company, not just for start-ups and scale-ups. • Extend the scope of the work-related expenses scheme. • Introduce a new law for self-employment. • Increase travel expense reimbursement in accordance with inflation: Raise the tax-free travel expense reimbursement. Over time, adjust the travel expense reimbursement for commutes annually to reflect rising costs. Make agreements about travel expense reimbursement in all collective labor agreements (in Dutch: '*CAO*').	• Reduce the burden on employers to compensate for the increase in labor costs. • Establish clear rules regarding when an employer's assistance (in cases of problematic debts) should not be considered taxable income. • Reevaluate vocational education. Mandatory tax-free internship compensation of €450 per month. • Consider additional benefits that employees receive on business flights based on frequent flyer programs as taxable income. • Align the fiscal and social treatment of employees, temporary workers, and self-employed individuals as much as possible. • Introduce an employer levy for sectors with a high number of labor migrants, following the English example.	• Reducing the fiscal differences between employees and entrepreneurs and treating different forms of labor more equally.	• Pension benefits (derived from the General Old Age Pension Act (in Dutch: '*AOW*')) will not be subject to higher levels of taxation than they currently are. Maintain the link to the statutory minimum wage.	• Entrepreneurial facilities must be utilized by the target group. This requires a better delineation. • Pension derived from the General AOW is and remains the basic pension for all elderly individuals. • Tax authorities should continue to counter against sham self-employment and introduce a legal presumption of employment under a certain tax rate. • Encourage people to remain employed in (semi-)public sectors such as healthcare and education, rather than transitioning to self-employment.	• Employment is the norm. Sham self-employed individuals will be employed as employees.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• It's high time to provide employees with more certainty. For example, through legislative proposals including 'More Security for Flexible Workers' and 'Clarification of the Assessment of Employment Relationships and Legal Presumption'. • Make it (financially) more attractive for employers to hire people in permanent positions. Reduce the AOF and AWF premiums. • Decrease the differences between self-employed and employees. A mandatory insurance against incapacity for work. At a sensible pace, seek to transform tax benefits for self-employed individuals into a single type of working discount. • A complete basic discount also for pensioners (thus no lower general tax credit). Gradual fiscalizationof the AOW.	• Legally enshrine self-employment. • Continue to focus on addressing pseudo self-employment.	• Increase the self-employed tax deduction for self-employed individuals to €15,000, in order for work pay to pay off • No mandatory insurance for self-employed individuals. • Raise the tax-free mileage reimbursement to 30 cents per kilometer, in order to make driving more attractive again. • Repeal anti- self employment laws, allowing self-employed individuals to decide for whom they work and to whom they issue an invoice.	• Self-employed individuals will finally receive the legal recognition they deserve by establishing a clear definition with corresponding criteria.		• Every self-employed individual can access social benefits and pay taxes for these benefits, just like employees. By making this mandatory, sham constructions can be countered. • There will be one social system for workers: self-employed individuals will have rights within the Unemployment Insurance Act (in Dutch: '*WW*'), the Disability Insurance Act (in Dutch: '*WAO*'), and the Work and Income Act (in Dutch: '*WIA*') just like employees. As a result, they will receive the same protection as employees in paid employment and will pay premiums for this.	• Make continuing to work after general old-age pension (in Dutch: '*AOW*') age possible without fiscal or financial barriers. • Simplify regulations for self-employed individuals. JA21 aims to improve the Assessment of Employment Relations Act (in Dutch: 'Wet *DBA*') and will look to the Belgian model to provide more space and clarity for self-employed individuals.	

Individuals - General

Partij voor de Vrijheid

- Caregiver bonus: those who provide eight hours or more of unpaid caregiving per week will receive a tax discount.
- Financial support for low-income seniors for veterinary costs.
- The royal family will be subject to taxation.
- Reduce burdens on citizens.

GroenLinks PvdA

- Abolish special tax discounts for the wealthiest Dutch citizens and shareholders of multinationals.
- By means of a fair tax system, ensure that low-income individuals or seniors with a small pension benefit the most. High incomes and individuals with significant wealth should contribute fairly to society.
- Progressive taxation: the richer you are, the lower your tax burden. Reverse this. Introduce a millionaire tax for the very wealthy.
- Restore the Employee Insurance Agency (in Dutch: '*UWV*'). Proponent of a scheme that allows people to be compensated tax-free, without impacting benefits and other arrangements.

VVD

- Enshrine in the Purchasing Power Act (in Dutch: '*Koopkrachtwet*') that workers' purchasing power must increase at a higher rate than unemployed persons on a yearly basis. Abolish excessive leveling through benefits, deductions and tax credits by moving towards a simpler tax system. In doing so, increase the purchasing power of middle incomes, make work pay through tax relief, and cease the unnecessary circulation of money.
- A work bonus for dual-income earners.

NSC

- Those who work should earn a fair wage should not be dependent on benefits.
- Reduce the taxation of labor. Simplify the system of benefits and tax credits.
- The fact that the king is exempt from paying income tax is an outdated notion.
- Provide citizens with full digital access to their (fiscal) data, so they are aware of the information that the government has on them.
- Models are used on an arbitrary basis to predict the effect of fiscal regulations on citizen behavior. We propose a mandatory scientific standard for the use of models and algorithms by the government.

D66

- Ensure higher wages and lower taxes.
- Reduce the rate in the first and second brackets of income tax and increase the minimum wage.
- Tax credit for people who work at least four days a week, which means a net tax benefit of at least €600 per year.

BBB

- In the short term, there should be a simpler tax and benefits system with fixed amounts as allowances instead of complicated arrangements. Additionally, there should be a higher tax-free threshold instead of tax credits, in order for work to always pay off. Aim for a progressive, comprehensible, and fraud-resistant system that can count on broad support among the population. Work should pay off and working more should be rewarded more.
- Proponent of a system without income-dependent benefits. Instead, we propose to work with fixed, reasonable amounts and a high tax-free threshold instead of tax credits, in order for people to have control over their income.

CDA

- Gradually phase out the mortgage interest tax deduction. Use the proceeds to reduce the personal income tax burden.
- More effectively utilize and reform the labor tax credit to apply for every hour worked, in order for working to pay off (more).
- Harmonize certain tax concepts across regulations: for example, one income definition in various regulations or the same capital thresholds in taxation, benefits, social security, Long-term Care Act (in Dutch: '*WLZ*'), the Social Support Act (in Dutch: '*WMO*'), etc.
- Our tax system is filled with various fiscal exceptions that make the system more complex and less robust. These should be addressed gradually, with the aim of abolishing or simplifying them.

SP

- Work should pay off; taxes should be lowered.
- Introduce a millionaires tax of 5% on assets over 5 million euros.
- Introduce a wealth ceiling, starting at 50 million euros.
- Introduce an emigration tax.
- The royal family must pay taxes on income, inheritance, and wealth.

ChristenUnie – Geef geloof een stem

- Reduction in taxes on labor. No personal income tax on the first €30,000 of income. Reduce the tax rate to 33.3% on income up to €45,000, 41.6% on income between €45,000 and €90,000, and 49.9% on excess income.
- The labor tax credit will be transformed, along with entrepreneurial schemes, into a single working credit, with a ceiling of €5,000 per year.
- Replace the benefits system. The current housing benefit will become housing subsidy. Other benefits will be replaced by redeemable tax credits. The tax credit will take into account household composition and will be income-independent.
- Instead of the current child benefit and child-related budget, there will be €4,500 available per year per child.

DENK

- Strengthen socio-economic security (in Dutch: '*bestaanszekerheid*') by introducing tax reductions for low- and middle-income individuals and investing in adequate benefits.
- The royal family will pay taxes.

- Introduce a tax-free threshold of €30,000 for all workers and pensioners and make the first €1,000 earned in a second job (with a minimum of 32 hours per week in the primary job) tax-free.
- Raise the corporate income tax threshold to €1 million. Increase the self-employed tax deduction to €15,000.
- Simplify the tax and benefits system by introducing a flat-rate tax of 20%.
- Introduce a levy of up to 40% on money that migrants send back to their home countries (totaling €18 billion in 2024), to prevent Dutch capital from disappearing abroad.
- Do not agree to the establishment of a basic income.

SGP

- The burden on labor will be reduced. At the same time, taxes on consumption can be increased to slow down the use of raw materials.
- Proponent of the so-called splitting system. The total family income is divided by two, and then the tax partners are taxed separately. The tax credits within the splitting system will be adjusted in favor of single-parent families.
- Expand the transferability of the tax credit.
- A national program to encourage volunteer work. Regulatory pressure will be reduced, and paying a higher compensation will become more fiscally attractive.

Partij voor de Dieren

- The low tax bracket rate will be lowered, and the high tax bracket rate will be increased. For individuals earning more than the so-called Balkenende norm, a new bracket with a higher rate will be introduced.
- Introduce a climate tax for on the wealthiest on the basis of insights from the Green Tax Guide.
- Expand pilots with different forms of a basic income, such as a fixed amount per month or negative income tax.
- The king and his family will pay taxes just like everyone else.
- Sustainable energy renovations will remain under the low VAT rate. Additionally, the interest on sustainability loans will remain at 0% for total incomes of €60,000 or less.

Volt

- Expand the number of tax brackets in box 1 of the personal income tax and adjust them in such a way that no one has to live below the social minimum income. In general, income tax rates will be lowered to reduce the tax burden on labor. As a result, people will have more money left to spend. Together with the abolition of the tax benefits system, this will ensure that it pays off to work more.
- Royal families should no longer have an exceptional position when it comes to paying taxes and receiving benefits.

JA21

- Make work pay off again with a strongly simplified system of benefits that is not primarily income-dependent and significantly reduces the marginal tax burden.
- Abolish the maelstrom of benefits and tax credits and replace it with a simple and transparent system of allowances.
- Make working and entrepreneurship pay off by structurally lowering the burdens on labor. Opt for lower taxes instead of higher benefits.

Individuals – Wealth, gift and inheritance

Partij voor de Vrijheid	GroenLinks PvdA	VVD	nsc	D66	BBB	CDA	SP
	• Ensure that those who work can get ahead again, with higher wages for employees and a fair tax on wealth. • Lower taxation of labor and increase taxes on income from wealth. • Make inheritance and gift taxes fairer. Do not tax ordinary inheritances. Increase the tax on large inheritances. The exemption for partners will remain in place. Additionally, abolish structures that allow for the evasion of inheritance tax.	• No tax increases on savings: since tax has already been paid on money earned through work, there should be no increases in taxes on savings (box 3), entrepreneurship (box 2), and no higher inheritance and gift taxes. Enact a law as soon as possible that only taxes actual returns. In the long term, take further steps towards taxing only realized profits. • A better fiscal climate because leasing must be made worthwhile. box 3 must be fairly reformed.	• Ensure that private equity managers contribute fairly on their income. Establish a tax arrangement so their interests are taxed just like the interests of other citizens in box 3. • Tax actual income and profits on assets in box 3 fairly, instead of basis fictitious returns. Take into account the issues surrounding unrealized paper profits from so-called 'illiquid assets,' such as land and properties. Limit the possibilities to evade this tax, both domestically and internationally.	• Financial security should not be an inherited luxury, but a universal right. Make inheritance and gift taxes more modern and progressive. Tax large fortunes more, amongst others with a millionaires tax.	• Taxes for (small) landlords must be fair and predictable. • Taxation on income from assets in box 3 should occur on actual income received, including capital gains. Therefore, there should be no wealth accumulation tax on unrealized income, but rather a capital gains tax on actual income received. • Do not increase taxes on savings in box 3 and on entrepreneurship in box 2. • Strongly against increasing inheritance and gift taxes.	• Keep private rental attractive by introducing a tax on actual returns in box 3 as soon as possible. • Until a capital gains tax is implemented, introduce a temporary (financial) measure to support rental by small private landlords. • To mobilize private capital for investments, introduce the 'win-win loan,' a tax discount in box 3 for individuals who provide a loan to Dutch SMEs.	• Increase the tax on capital to the level of person income tax. • Introduce a millionaires tax of 5% on assets over 5 million euros. • Introduce a wealth ceiling starting at 50 million euros. • Introduce an emigration tax. • Inheritances up to € 100,000 are tax-free. For inheritances between € 100,000 and 500,000 align the rate with income tax in order for wage tax to be lowered. Increase taxation for inheritances exceeding € 500,000 to prevent enormous inequality from being passed down from generation to generation.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Accommodate private landlords by reducing the tax burden on rentals in box 3. • The tax system should tax income from labor and actual income from capital in a similar fashion. • In light of substantial investments needed in defense, the largest fortunes should be subject to a wealth tax of 1% on assets over 1 million euros. Wealth components for which such a levy is not appropriate, such as financially low-yielding assets with high social returns, will be exempted in the design. Reduce the current tax in box 3, particularly for real estate.	• Ensure a fairer distribution within income taxes by asking the super-rich to contribute fairly. Such fair contribution should also be requested from very large fortunes.	• Income from box 3 will be completely tax-free. • Abolish inheritance tax. • Exempt gifts to partners, children, and grandchildren from tax.	• The tax on wealth (box 3) will be based on the actual returns achieved. Due to the low interest rates, the current tax burden is much too high in relation to the returns from, for example, savings and real estate. Tax returns on these assets when they are made liquid and take inflation into account as much as possible. • Incomes of people are not equal, nor are their assets. A fair debate about this. No hunt for 'large fortunes,' but a just tax. Do not increase inheritance tax. • The gift deduction was maintained partly thanks to the SGP. The SGP wants to make donations even more fiscally attractive.	• Large inheritances will be taxed as income, increasing inheritance tax rates. An exemption will remain for inheritances up to € 30,000. The inheritance tax will be standardized for all heirs regardless of family ties: this will better align the rules with modern blended families and other forms of cohabitation. • Establish a wealth register for large assets. Just as real estate is registered in the land registry, other types of assets will be recorded in a national register starting from a threshold value. This will make taxing wealth easier. • Work towards a limit on extreme wealth ownership. This will reduce the gap between rich and poor and redistribute opportunities.	• A progressive wealth tax will be introduced for wealth exceeding one million euros. The inheritance and gift tax will henceforth be called the 'receipt tax' and will be amended. This receipt tax will be made independent of relationships. The partner exemption will remain in its current form. • Periodically update the calculation rates in the receipt tax. • Tax wealth derived from pensions and homes more fairly.	• Safeguard the continuity of family businesses by abolishing the business succession scheme, inheritance taxes and gift taxes. • Stimulate wealth accumulation by making saving and investing more attractive, so that people retain the freedom to choose how they manage their money. • Completely abolish box 2. Substantial interest (e.g., shares held in one's own BV) will henceforth be taxed in box 3. The customary wage scheme will also be abolished. • Replace the current system of fictitious returns bbox 3) with a tax on actual realized returns. Do not tax the invested capital, but only tax realization of capital returns.	

Individuals – Business succession

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
		• Not allowing any further curtailment of the business succession scheme (in Dutch: '*Bedrijfsopvolgingsregeling*').	• Refocusing the business succession scheme on its intended purpose: ensuring the continuity of family businesses that are valuable to the Netherlands.	• Reduce unfair tax benefits. Therefore, evaluate tax arrangements that do not effectively serve their intended purpose or beneficiaries. Adjust or possibly abolish these arrangements. The agricultural exemption and the business succession scheme are examples of this. Use tax benefits to encourage innovative and sustainable entrepreneurship.	• Provide a stable fiscal policy for businesses and maintain the business succession scheme, the participation exemption, innovation box, as well as other measures that stimulate innovation, including the expat (30%) facility.	• Family businesses are often deeply rooted in society. Support the continuity of these family businesses with business succession scheme, whilst remaining vigilant against abuse.	

ChristenUnie (Geef geloof een stem)	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Show appreciation for the role of family business and support initiatives that contribute to the development of this part of the economy. A good, effective, and efficient business succession is part this. Reduce disparity in the tax treatment of debt compared to equity where possible.		• Expand the business succession scheme to a 100% exemption, in order to allow business to be transferred tax-free to the next generation.	• Retain the business succession scheme.	• The business succession scheme should be amended in order for it to no longer lend itself for tax avoidance	• Abolish the business succession scheme. In lieu of the business succession scheme, expand the possibilities to borrow from the government for funding purposes.	• Safeguard family business by abolishing the business succession scheme as well as gift and inheritance taxes.	

Housing and real estate

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• The mortgage interest deduction will remain and will not be altered! • Changing property designation (to residential construction) increases the value of land. With the introduction of a levy on the change in use permits for property, part of that increase will be used to build more affordable housing and combat land speculation. • The profit tax for housing associations will be abolished.	• Gradually phase out the mortgage interest deduction. • '*Nieuwe Stijl*' housing associations should no longer be required to pay taxes for carrying out public tasks. • Housing is a top priority. For financing recurring annual expenses, consider tapping into speculative profits, reducing tax breaks for landowners, and phasing out price-inflating subsidies.	• The mortgage interest deduction will remain in place. • Limit the annual increase of property tax. • Decrease real estate transfer tax when selling that has been split into multiple properties. • Make it fiscally attractive for those who voluntarily invest in green technology to purchase a heat pump system. Allow green investments to be partially deductible on tax returns. • First-time buyers can earmark money specifically outside of the tax-free threshold (box 3) for the purchase of their own home.	• Retain the mortgage interest deduction. • Lower transfer taxes. • Maintain the exemption from transfer tax for first-time buyers. • Impose a transfer tax on the resale of a purchased home within three years. • Reduce or abolish fiscal levies for housing associations in the short term. Option to introduce a reinvestment reserve within the corporate income tax system. • Implement tax measures that increase the investment capacity of housing associations and private investors. • Create a level playing field for investors (both private and institutional, domestic and foreign) in terms of taxes. • Municipal levies to combat land speculation.	• Establish a temporary crisis regulation. Everyone may rent out one room without negative financial consequences for benefits, taxes, rent, or a mortgage. • Gradually reduce the tax advantage of homeownership and tax investors more. Lower the VAT rate on new construction. Tighten the owner-occupied property surcharge for the most expensive houses. Spare people who have just taken out a mortgage. Invest the proceeds entirely into lower income tax for everyone.	• The mortgage interest deduction will not be further restricted, and the (excess) value of the owner-occupied home will not be taxed. • Taxes on (small) landlords must be fair and predictable.	• Gradually phase out the mortgage interest deduction. Use the proceeds to lower personal income tax. • Take into account other tax regulations regarding home ownership. Thoroughly assess the impact on the housing market and incorporate it into proposals. • Introduce a vacancy tax into law. Encourage municipalities to take action on the vacancy regulation. • There must be room in municipal land policy to calculate social land prices. With the land value tax, profits from increased land values can be specifically used for area development.	• Retain mortgage interest deduction for homes of up to € 600,000. In excess of this amount, an accelerated phasing out of the mortgage interest deduction applies. The proceeds from the phasing out and taxing land speculation will flow back into the National Housing Fund. • Housing associations should be able to invest again in affordable rental housing, renovation, and sustainability instead of paying billions in profit tax. Abolish the unfair profit tax and the so-called ATAD levy for housing associations. • Impose additional taxes on vacant properties. • Investors will pay more transfer tax starting from their second home.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Proponent of introducing a levy on the change in use permits for property. As part of the envisaged overall revision of the tax system, gradually phase out mortgage interest deduction over the coming decades. At the same time, abolish the owner-occupied property surcharge (in Dutch: '*eigenwoningforfait*') for the first million euros, so no tax is due on the first million euros of property value.	• Levies for housing corporations, such as the ATAD, will be abolished. • Mortgage interest deduction will remain to support homeowners. Make the system more efficient by abolishing the deductions for ultra-wealthy individuals with very expensive homes. • In order to address vacancy and the underutilization of land, municipalities can introduce a vacancy tax or a tax on vacant land.	• The owner-occupied home will always remain in box 1 and will remain completely tax-free. • Retain the mortgage interest deduction and increase the maximum deduction rate back to 52%. • The transfer tax will be set at 2% for everyone, including businesses, with an exemption for first-time buyers, regardless of age or property value. • Stop increases in property tax (in Dutch '*OZB*'). Abolish leasehold arrangements and forgive remaining leasehold obligations.	• Not in favor of abolishing the mortgage interest deduction, but does not oppose a revision of it. • Recently, various laws have been passed that worsen the position of landlords, resulting in a lower supply. It is time to restore the balance. This can be achieved by increasing returns through adjustments in the tax on wealth. • It is crucial that any revision of the mortgage interest deduction does not have adverse financial consequences. Therefore, appropriate measures to relieve the burden. The principle remains that homeownership is encouraged. • Make building savings possible or a form of saving accounts for children.	• Accelerate the phasing out of the mortgage interest deduction for amounts above the national mortgage guarantee. • Partially refund the transfer tax if buyers make their home energy-neutral within a year. • Abolish corporate income tax for housing associations and provide them with additional financial support. • The transfer tax remains differentiated: investors pay more, residents pay less. • Conduct a revision of the tax system to combat extreme wealth inequality due to home ownership. This will make it less attractive to use homes as investments. • Impose a tax on vacancy and undeveloped land in (housing) construction projects.	• Gradually phase out the mortgage interest deduction and the deemed income on main residences, moving the owner-occupied home to box 3 as soon as possible. • Abolish corporate income tax for housing associations. • Combat speculation with development land. Tax the increase in value of, for example, agricultural land that is designated for building. • Discourage the vacancy of homes. Advocate for the Flemish approach, a method where vacancy is addressed with an annually increasing municipal tax.	• Abolish the transfer tax for private homes completely, which will also promote mobility in the housing market. • Introduce a coherent package of measures such as fiscal incentives and creative ownership models like rent-to-own, to alleviate the acute housing shortage for young families.	

Mobility – Car, train, bicycle

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• No road pricing, no ban on the sale of gasoline cars, and no mandatory electric driving. • Prevent a significant increase in fuel taxes by cutting climate expenditures before 2026. Provincial surcharges should become a targeted tax: this money must be spent in the interest of motorists – on more asphalt, road widening, traffic safety, etc.	• Make international train tickets more attractive by imposing taxes on kerosene and imposing VAT on plane tickets. • Accelerate the implementation of pay-per-use for motorists. In regions where people are more dependent on cars due to limited public transport, a lower rate applies. Differentiate by time. Trucks should contribute more to the construction and maintenance of roads through a higher mileage tax. • Besides the maximum travel expense reimbursement, there should also be a minimum reimbursement that employees are entitled to. Travel costs using public transport should be fully covered by the employer. For motorists, electric vehicles should become the norm.	• Reduction of excise duties. Keep fuel excise duties affordable. In addition, look towards a future-proof reform of the motor vehicle tax, with the principle that working individuals should not be worse off.	• Cars must remain affordable, as there is often no alternative in rural areas.	• Make driving fairer by introducing road pricing: no longer taxing the ownership but instead the use of the car. Take into account regions with little public transport, so that people there are not disproportionately burdened. • Encourage affordable electric cars with subsidies and tax benefits.	• Against hastily put together and costly measures that heavily burden motorists without a clear positive effect on mobility.	• A time and location-based congestion charge, a fee during peak hours in busy areas to contribute to better traffic flow, cleaner air, and a more livable street scene, starting with the busiest routes around major cities. • Reform the motor vehicle tax in order to better aligns with the transition to electric vehicles by basing the motor vehicle tax on vehicle surface area instead of weight. • The tax on trucks is partly intended to further promote sustainability in the sector. The tax should be expanded to all roads (not just highways) to prevent detours.	• Against road pricing.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Stimulate the use of zero-emission vehicles. Adjust the motor vehicle tax through a weight correction for electric cars. Introduce a mileage fee for cars, differentiated by environmental characteristics, time, and location: low in rural areas, higher during busy times in the broader Randstad. • Within Europe, make train travel more attractive by making ambitious agreements at the European and international level regarding a CO2 price for aviation, the introduction of a kerosene tax, and the abolition of the VAT exemption on plane tickets.	• No road pricing • Excise duties on gasoline and diesel should be lowered.	• Car owners only pay road tax once, regardless of the number of vehicles. • New drivers and those aged 65 and over receive a discount on road tax. • Reduce excise duties on fuels by at least 50%. • Lower excise duties, abolish the tax on motor vehicles and reduce the additional tax, so that driving becomes affordable again. • Maintain the lower rate for camper vans and horse transport, which are relatively infrequent on the (Dutch) roads. • Eliminate the distinction between fuel types for road tax. • No environmental zones and no mileage tax. • No peak charge.	• Given the high fuel prices, no form of road pricing will be introduced for the time being. • Electric driving must not be disadvantaged compared to driving on gasoline and diesel. The weight adjustment remains. • The subsidy scheme for second-hand electric cars will be continued and strengthened. • Commuters retain the right to a tax-free mileage allowance when using a company bicycle. The company bicycle scheme must be reinstated. • A truck levy will be introduced. • The VAT on public transport will be abolished.	• Encourage municipalities to impose heavier taxes on parking within the city. • Make shared mobility fiscally attractive. • Introduction of an intelligent mileage tax on all roads and for all vehicles, differentiated by vehicle type and fuel usage. People who drive a lot will pay more tax than those who drive fewer kilometers. • Fiscal incentives for cycling will be maintained. • Mileage tax on animal transportation	• Following the Swedish example, replace the motor vehicle tax on cars, vans, and trucks with a 'pay-per-use' system. What you pay will depend on the number of kilometers you drive, but also on the time (peak/off-peak), the route (region/city), and the pollution-relevant characteristics of the vehicle (weight/emissions). • As long as we are not yet paying taxes on the basis of usage, apply a weight correction to road tax for electric cars, vans, and trucks. • Fully tax the pollution of a car. Account for emissions and raw materials needed to manufacture a car by levying the motor vehicle tax with a CO_2 basis. • Advocate for harmonized toll charge within the EU, so that the price of train tickets is transparent.	• Against a road pricing and a time and location based (peak) charge. • Opposes measures that discourage the use of one's own car, including high motor vehicles taxes, road pricing and excessive excise duties. • Against taxes and regulations that artificially increase the price of fuel. • Reduction of excise duties (on cars).	

Mobility – Aviation and shipping

PVV – Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• No further increase of the air travel tax	• The amount of the air travel tax will be adjusted according to the environmental impact of the flight. • Make international train tickets more attractive by imposing taxes on kerosene and VAT on plane tickets. • Sustainable shipping: the shipping industry must also become more sustainable and greener. Encourage the transition to clean fuels through national and international policies.	• Keep flying affordable. No introduction of new air travel taxes and no increase of the current taxes.	• Renegotiate treaties that currently exempt polluting emissions from aviation and shipping from taxes. Ensure that these sectors are fully included under the ETS in the coming years. • Advocate internationally for VAT on plane tickets, excise duties on kerosene, and a distance-dependent flight tax for intercontinental flights.				• Introduce a kerosine tax.

ChristenUnie – Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Excise duty or VAT must be levied on airplane fuel and plane tickets after the required treaty amendment. Increase the air travel tax. • Within Europe, train travel is being made more attractive by making ambitious agreements at the European and international level regarding a CO2 levy for the aviation industry, the introduction of a kerosene tax, and the abolition of the VAT exemption on flight tickets. The air travel tax will be based more on the actual CO2 burden, while there will also be a surcharge for flights up to 1,250 km to encourage more sustainable transport by train.	• Against air travel tax. • Impose a tax on kerosene to encourage cleaner flying.	• Flying should remain affordable and attractive: no flight tax, tax-free flying within the Kingdom, and no restrictions on short flights within Europe.	• The air travel tax for long-distance flights will be increased. The proceeds can be partially reinvested in the sector to support sustainability efforts.	• Introduce a progressive flight tax for frequent flyers and private jets. • Abolish tax benefits for air traffic, such as exemptions from VAT and excise duties. • For shipping, tax benefits on fossil fuels will end, and there will be an excise duty on shipping fuel, similar to that on gasoline. Make it a priority to implement this internationally. • European fossil subsidies for aviation, shipping, and industry will be abolished through a reform of the EU Energy Tax Directive.	• Fair pricing for flight tickets by taxing kerosene and aligning customs costs for international flights and international trains. • Increase the flight tax and focus on differentiation based on flight class (economy, business, first class). A rate increase of nearly 50 euros for medium-haul flights and 130 euros for long-haul flights. • Passengers with a layover in the Netherlands –who are currently exempt from tax–must also contribute fairly. • Introduce a shipping tax based on NOx and CO_2 emissions. • Abolish the tonnage tax scheme and the reduction in contributions for maritime shipping.	• Instead of restrictive measures including flight taxes, which JA21 intends to abolish, the focus should be placed instead on innovation. Cleaner fuels (including SAF), more efficient airspace usage, electric and hydrogen powered aircrafts, and quieter planes offer real solutions. • With tariff differentiation, the use of polluting aircraft can be discouraged. For shorter distances, the train can be a good alternative, but only where it is logical and efficient. • Advocate for policies that allow for growth, reduce environmental impact, and keep the Netherlands an international aviation hub.	

Climate – Climate, energy and CO2 taxes

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Reduce VAT on energy from 21% to 9%. • Abolish the CO2 tax.	• Exemptions and fiscal subsidies for largest consumers and producers of fossil fuels will be phased out (as much as possible in a European context). • Maintain the CO2 tax so that companies pay the price for their emissions, and they transition to renewable sources. • Ensure that large polluters make a fair contribution to the costs of the sustainability transition by centralizing the principle of 'the polluter pays' in climate policy.	• Reduce energy tax. • Eliminate regulations in the Netherlands that are imposed stricter in comparison to other EU Member States, including the national CO2 tax.	• Introduce a social rate on the energy tax. • Incorporate the effects of the plastic tax for disposable cups and containers in the approach to reduce plastic waste. • For the transition of the industry, energy sector, maritime sector, and aviation, the European Emissions Trading System (ETS) is the best system, which gives CO2 emissions an increasing price. Use the proceeds to stimulate private investments in energy savings and renewable energy in the country. • Limit the national 'gold plating' of the European approach regarding reduction targets, pace, subsidies, and taxes. • Phase out national 'fossil subsidies' in the form of exemptions and regressive tax rates in energy tax at the European level.	• Reduce electricity bills. • European agreements on circular agriculture, pricing of CO2 and requirements for animal welfare.	• No further national 'gold plating' on European fiscal measures. This means no further restrictions on interest deduction limitations and no Dutch gold plating on the European CO2 tax. It is also important that the introduction of any new fiscal environmental measures does not put our Dutch companies at a disadvantage in comparison to their foreign competitors. • Use the CO2 border adjustments (CBAM) to protect our industry.	• Abolish the national CO2 tax. • Use pricing to facilitate the energy transition. Seek a balance between pricing, regulating, and subsidizing, with affordability and perspective for households and businesses. • Support the European raw materials tax and stricter product standards.	• Reduce energy tax for households and small businesses and increase this tax for large consumers. • Maintain the CO2 tax. This CO2 tax incentivizes companies to invest in cleaner technologies, which is good for both the climate and our economy. Abolishing this tax would punish the companies that are already putting in effort to become more sustainable, whilst we should reward such effort and innovation. • Introduce additional levies to ensure that companies pay their fair share towards the management, strengthening, and sustainability of the region (Groningen). • Stop fossil subsidies as soon as possible.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Work towards a more balanced taxation of emissions and pollution, taking into account existing European pricing mechanisms. • Companies planning to transition to full sustainability will receive support. The national CO2 tax will remain as an instrument, but for companies where the government fails, the tax will be set at zero. • Abolish fiscal benefits ('fossil subsidies') that result in additional greenhouse gas emissions. • Environmental pollution will be taxed more heavily, for example, with a NOx tax. • Reward sustainable methods of production by introducing a tax on polluting packaging. • Improve the taxes on mains water.	• Companies that pollute must contribute their fair share. • Companies in the commercial sector that consume a lot of energy will pay relatively more energy tax as well as a surcharge for sustainable energy. An additional incentive for the largest polluters to become more sustainable will be provided by means of a CO2 tax.	• Abolish all CO2 reduction targets. • Restore the energy tax discount for horticulturists and the agricultural sector. • Reduce the burden on horticulturists and the agricultural sector by reinstating the energy tax discount. • Lower energy taxes and reverse the increase in the Sustainable Energy Surcharge (in Dutch: '*Opslag Duurzame Energie*' or '*ODE*') resulting in a significantly decrease in energy bills • Reduce energy taxes to the level before the Rutte era (the tax on electricity from €0.12 to €0.11 per kWh; and the tax on gas from €0.70 to €0.17 per m³), in order for energy bills to decrease again.	• Increase taxes on the environment. • The double energy tax on batteries will be abolished. • A social energy tax rate. • Remove the ceiling tax on mains water and limit this charge to pure drinking water. • Costs are rising due to increasing network tariffs and a national CO2 tax on top of the European emissions trading system. Network tariffs must be reduced, and the CO2 tax should be eliminated. • A levy for the use of plastic polymers in products entering our market. • Look into a levy on large-scale discharge of residual heat. • Reduced excise tax rate and exemption from CO2 pricing for fossil-free synthetic fuels.	• Reintroduce the national CO2 tax and increase this tax rapidly. • Implement a plastic tax on the production of new fossil plastic. • Make recycled raw materials cheaper than raw materials that are mined for the first time by adjusting taxes, for example, on steel, glass, and plastic. • End fossil subsidies immediately. The Netherlands advocates for the abolition of agricultural subsidies in the EU. • Allow self-generated electricity to be fed back into the grid without costs and tax-free. • Introduce a progressive energy tax. • Introduce a progressive water tax.	• Close the gaps in CO2 pricing by reforming the tax system to ensure that a minimum CO2 pricing applies to all Dutch greenhouse gas emissions. This price should at least match the current European tax for the largest polluters (ETS price). • Phase out exceptions in energy tax - including the reduction of tax on natural gas and electricity for large consumers. • Tax certain greenhouse gases (such as CO2 and methane) and the use of (harmful) chemicals. • Abolish all exemptions on energy tax and excise tax exemptions. The tax on tap water, waste materials, coal, and gas will be increased.	• Against the introduction of national CO2 taxes on top of European regulations and abolish existing national CO2 taxes. Reduce VAT on energy. • Eliminate the Sustainable Energy Surcharge component within the energy tax system. • Against the use of taxes as a means to pressure Dutch citizens into adopting a different, 'more sustainable' lifestyle.	

Indirect tax – VAT, excise duties, sugar tax and meat tax

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Abolish VAT on groceries. • Reduce VAT on energy from 21% to 9%. • Allow free sales for farm shops – exempt from unnecessary regulatory burdens, registrations, and VAT levies. • 21% VAT on art and culture.	• Commercial educational institutions will pay sales tax just like any other business. • Impose excise duty on the sale of soft drugs. • The tobacco industry should be required to foot the bill in relation to the damage caused by smoking by means of a special levy.	• Reduce excise duties. Keep fuel excise duties affordable. Additionally, look towards a future-proof reform of motor vehicle taxes on the basis of the principle that working individuals should not be worse off. • Introduce targeted import duties or other measures that may be necessary to protect our strategic sectors.	• Make healthy food relatively more affordable by imposing heavier taxes on unhealthy products such as sugary drinks. • Introduce a national excise tax on e-cigarettes. • Abolish the VAT exemption for ornamental horticulture, partly due to its attracting effect on labor migration. • Advocate internationally for VAT on airplane flights, excise duty on kerosene, and a distance-dependent air travel tax for intercontinental flights.	• Thanks to D66, the low VAT rate on culture, books, and sports remains. Art, knowledge, and movement should never be a luxury. For the construction of social rental and mid-rental housing, VAT will be reduced, making it more attractive to build affordable homes.	• Not in favor of paternalistic policies. No sugar tax, no meat tax. • Investigate whether it is possible to reverse the increase of the VAT rate from 9% to 21% on lodging, which is set to be implemented in 2026.	• Free fruit at school for primary school students. • Introduction of a broad scope sugar tax. • Impose consumption taxes (for example, on sugar) and excise duties (tobacco, e-cigarettes, alcohol) on the basis of health objectives. • Annual indexing of excise duties on tobacco and excise duties on e-cigarettes. • End the cannabis experiment. While it is still ongoing, impose a cannabis tax.	• Reduce VAT on basic products. • Zero VAT on vegetables and fruits. • Abolish VAT on healthy products (according to foodbased dietary guidelines, in Dutch: *'de Schijf van Vijf'*). • No VAT on gym memberships. • No increase VAT rates for the arts and culture sector. • Abolish VAT for public transport. • Reduce the VAT rate on veterinary care from 21% to 9%, similar to general practitioners. • Oppose the increase in VAT rates on campings, B&Bs, and mobile homes.

ChristenUnie – Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Excise duty or VAT should be paid on airplane fuel and plane tickets after the required treaty amendments. • Excise duties on tobacco and alcohol will be further increased. • Levies will be introduced on sugar as well as other unhealthy products, in order to encourage food producers to create healthier products • Introduce a consumption tax on e-cigarettes. • Prior to the total ban on gambling, significantly increase the gambling tax for the remaining gambling companies. • Ensure a fairer distribution of government subsidies for cultural institutions across the country.	• No tax on meat. • No extra levy on sugar. • No surcharge on plastic packaging. • Lower the prices of groceries. By reducing VAT, people's cost of living will become affordable again. • No VAT on vegetables and fruit. • Increase excise duties on alcohol and tobacco.	• Reduce VAT to 6% and 19% respectively. • Abolish VAT on B2B transactions to improve the cash flow of businesses. • Place culture, recreation, sports, festivals, and hotels back in the low VAT rate category to promote relaxation. • Reduce the excise duty on tobacco from €7.81 to €2.00 for a pack of twenty cigarettes. • Reduce excise duties on fuels by at least 50%. • Do not agree to meat or sugar taxes or other taxes that attempt to enforce behavioral changes.	• Reduce the burden on labor and increase taxes on consumption. • Abolish VAT on public transport. • No turnover tax and corporate tax for thrift stores whose proceeds are solely dedicated to charitable causes. • Adjust the consumption tax on non-alcoholic beverages as soon as possible, so that a differentiated rate based on added sugars can be introduced. • Research the possibility of lowering VAT on reused building materials. • Extend the reduced VAT rate for repair services to mobile phones, laptops, washing machines, and other equipment. • Increase excise duties on alcohol, tobacco, and vaping.	• Special tax for slaughterhouses (slaughter tax). • Gift tax on environmentally harmful transactions. • Reduce VAT on repairs, circular products, and organic vegetables and fruits to 0%. • Unhealthy food will be taxed at a higher rate at the manufacturer level, for example, by means of a tiered sugar tax. • Tax exemptions to apply to healthy food. • Fixed prices at the veterinarian, without VAT. • Maintain the reduced VAT rate of 9% for the arts and culture sector. • The reduced VAT rate for news media will remain in place. • Introduce excise duty on non-energy use of petroleum. • Excise duty on soft drugs.	• Strengthen the arts and culture sector while simultaneously introducing a simpler tax system, with a basic income for everyone and a uniform VAT rate. • Introduce a uniform fixed VAT rate for all goods and services. All exceptions, including the 0% rate and low VAT rate, will be abolished. To protect peoples' purchasing power, reduce the tax burden on labor and introduce a basic income. • Impose a levy on fertilizers, non-biodegradable lubricants, and taxes on meat, dairy, and sugary non-alcoholic beverages.	• Reduce VAT on energy. • Do not use taxes as a means to pressure the Dutch into adopting a different, 'more sustainable' lifestyle. • Reduce excise duties on cars.	

Local levies

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
	• The municipalities' tax purview will be expanded (instead of restricted) to include a vacancy tax. • Encourage landowners to build at a more rapid pace by introducing a construction incentive. The construction incentive is a municipal levy on vacant land designated for residential use.	• Cap the annual increase of property tax. • Not in favor of a larger decentralized tax landscape, as this will only lead to an increase in burdens for citizens. Considers the transition to a residency tax as an alternative to existing local taxes in the long term. Harmonize municipal regulations. Administrative charges should be no more than cost-covering. • Put a stop to unnecessary regulations from municipalities	• Maintain the separate tax authority of the central government in order to enable the government to autonomously take on tasks and manage matters in their purview. • Municipal levy to combat land speculation.	• Increase the contributions from the national government to municipalities. Additionally, municipalities will have more options for local taxes and levies. This does not necessarily mean that residents will pay more taxes: higher local taxes will be accompanied by lower income taxes.		• Municipalities must be able to recalculate social land prices. By means of the levy on the change in use permits for property, profits derived from the increase in land value can be specifically used for area development.	• No comment.

ChristenUnie (Geef geloof een stem)	DENK		SGP	Partij voor de Dieren	Volt	JA21	
	• To address the vacancy and the underutilization of land, municipalities can introduce a vacancy tax or a tax on vacant land. • The property tax should no longer be used as the local cash cow. Property tax will be capped.	• Afford municipalities the freedom to implement their own policies, and manage their own taxing rights, in order to enable local customization and for municipalities to compete with one other for the establishment of businesses and families. • Make property tax equal for everyone and no longer link it to the WOZ value but to the number of residents. • Abolish municipal and national leasehold arrangements and grant land to homeowners while waiving remaining leasehold, resulting land truly becoming property again. Homeowners who have bought out their leasehold in the past ten years will be compensated.	• The tax purview of municipalities will be expanded, while the national government simultaneously and proportionately lowers the tax on labor and the burdens on businesses. Focus on municipal sustainability programs and allow for the use of betterment levy (in Dutch: '*baatbelasting*') in this context.		• The residential vacancy must be discouraged. Proponent of the Flemish approach: a method wherein vacancy is addressed with an annually increasing municipal tax.		

Tax authorities and governmental departments

PARTIJ VOOR DE VRIJHEID	GROEN LINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
	• The tax authorities should contact the substantial group of low-income individuals who do not file income tax returns when they are entitled to refunds for the past five years. • Collaboration between the tax authorities, the FIOD and the FIU should be improved upon. • Democratic control of executive agencies such as the tax authorities, Employee Insurance Agency (in Dutch: '*UWV*'), the Immigration and Naturalization Service (in Dutch '*IND*') and the Education Executive Agency (in Dutch: '*DUO*') will be strengthened, and supplied with independent complaint committees, periodic citizen panels, and be obliged to reporting to parliament on a structural basis.	• Introduction of a new ICT department spanning the entire government that will operate independently of stifling government structures and procedures in order to expedite ICT projects, for example, at the tax authorities and DUO.	• It is unacceptable that many professors are preoccupied with (international) corporate income taxation but are not focused on the future of the tax benefit system in the Netherlands. • Professors often have second jobs in the business sector, for example, at tax advisory firms. Proponent of requiring strict rules in relation to transparency and conflict of interest of these second jobs. • Estimates of corporate income tax revenue are more often than not inaccurate. Interim reports should be prepared to provide a better picture of the revenue side. • Reduce spending at the level of the national government: The number of civil servants should be reduced, and significant cuts should be made in external hiring and as well as government costs.	• Build a new, modern system alongside the current system: a Tax Authority 2.0. Once it is ready, this will replace the current system.	• Propose a reform of the tax authorities, with a focus on automation, clear and understandable communication, and a human-centered approach.	• Proponent of a well-functioning tax authority. • A vocational training program for new tax inspectors. • Make social legal aid for tax advisors possible, to make fiscal legal assistance more widely available. • The renewal of IT systems at the tax authorities will be a priority in the coming years.	• Executive departments including DUO, the tax authorities, UWV should offer their services on a local level.
ChristenUnie Geef geloof een stem	**DENK**		**SGP**	**Partij voor de Dieren**	**Volt**	**JA21**	
• The government should alleviate its own complexity by implementing simplifying measures every year. Fewer rules, more certainty. • All government claims will be collected centrally, always with the possibility of a payment arrangement. Government organizations, including the tax authorities, are often the largest creditors and a hindrance to resolving debts. By ending their preferential position, a debt settlement scheme will be more feasible.		• The government must be compelled to modernize its digital platform, including the tax authorities' and the UWV's digital portal, in order to ensure the respective portal's reliable functioning.		• It is high time for the national government, as well as municipalities and public service providers such as DUO and the tax authorities, to proactively get to work combatting discrimination. This is also one of the many lessons learned from the tax benefits scandal ('*toeslagenaffaire*').	• The tax authorities should actively inform citizens after the end of the fiscal year about unclaimed, irrevocable benefits they are entitled to, and include the relevant amounts and how they should go about receiving these benefits. • Every citizen and entrepreneur who encounters issues with the tax authorities should be able to go to one counter for assistance. • MyGovernment 2.0: Many government services are disconnected (benefits, taxes, etc.), making letters and information difficult to find. Therefore, everything will be consolidated in one place - applications, status updates, deadlines, and proactive suggestions. No more searching for the right website.		

Calculations of economic consequences by the CPB (the Netherlands Bureau for Economic Policy Analysis)

The better the question.
The better the answer.
The better the world works.

Shape the future
with confidence

CPB Calculations – entrepreneurs and SMEs (income tax and corporate tax)

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Increases the highest corporate tax rate bracket to 30% over eight years. • Increases the energy investment deduction (EIA), the environmental investment allowance (MIA) and the arbitrary depreciation of environmental investments (VAMIL). • Additionally, the use of the so-called 'basis-loan construction' (in Dutch: *'grondslag-leenconstructie'*) is countered by limiting the EIA and the MIA to the actual profit made by the entrepreneur. • Abolishes small projects investment credit (KIA). • Abolishes the SME profit exemption (in Dutch: *'mkb-winstvrijstelling'*) over ten years. • Expands the budget for the R&D tax credits (WBSO).	• Expands the budget for the R&D tax credit (WBSO).	• Lowers the corporate tax brackets in order for it to align with the threshold of the highest income tax bracket and lowers this rate to 25%. • Abolishes the self-employed deduction (in Dutch: *'zelfstandigenaftrek'*). • Expands the budget for R&D tax credits.	• Doubles the self-employed deduction and extends it to workers who work four or more days a week. • Introduces a new tax scheme in the disability insurance (AOF) premium aimed at stimulating innovative and/or sustainable investments. • Increases EIA, MIA, and VAMIL. • Expands the budget for the R&D tax credit (WBSO).	• Has no comments.	• Increases the low corporate tax rate to 22.22% and lowers the high corporate tax rate to 25.25%. After 2030, the low rate and high rate will gradually increase to 22.26% and 25.30% respectively by 2035. • Increases spending with €0.5 billion in innovation and R&D in 2030 and with €0.3 billion from 2031 onwards. • Lowers the rate for the SME profit exemption to 10%. • Abolishes the self-employed deduction, starter deduction and arbitrary depreciation for starters. • Creates an investment deduction scheme that includes EIA, MIA, and VAMIL The budget for this investment scheme will be increased by €0.4 billion.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Reduces the high corporate tax rate to 25%. • Abolishes the self-employed deduction and starter deduction. • Expands the budget for the R&D tax credit (WBSO) and raises its threshold to €500,000.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Reduces the low corporate tax rate. • Increases the budget for KIA, EIA and VAMIL. • Expands the budget for the R&D tax credit (WBSO).	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Implements a uniform corporate tax rate of 27%. • Abolishes a large part of the deductions in income tax, including the self-employed deduction, SME profit exemption, and personal deductions. • Introduces a new tax scheme in income tax aimed at stimulating innovative investments. • Increases the budget for VAMIL. • Abolishes the KIA. • Expands the budget for R&D tax credit (WBSO) and extends it for the development of open-source software.	• Implements a uniform corporate tax rate of 22%. • Abolishes the SME profit exemption. • Abolishes the self-employed deduction. • Abolishes the self-employed deduction for starters. • Abolishes the customary wage scheme. • Expands the possibilities for depreciation on business assets (arbitrary depreciation), excluding land and buildings. • Abolishes the KIA, EIA and MIA. • Abolishes the R&D tax credit (WBSO).	

CPB Calculations – large enterprises (corporate tax, dividend withholding tax, international)

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Increases the high corporate tax rate to 30% over eight years. • Limits the generic interest deduction limitation in corporate tax from 24.5% to 20% above €1 million. Introduces an anti-fragmentation measure. • Abolishes the deductibility of costs for participations in corporate tax and replaces it with a fixed cost allowance. • Introduces an exemption in corporate tax for housing associations. • Abolishes the dividend withholding tax exemption for repurchasing own shares. • Limits the possibility to make tax-free capital repayments for dividend tax purposes.	• Establishes an investment institution that provides loans and guarantees to startups and scale-ups.	• Limits the scope of the expat scheme to the ICT, engineering and technology sectors and economizes this scheme. • Introduces a reinvestment reserve for housing associations in corporate tax. • Expands the generic interest deduction limitation in corporate tax from 24.5% to 30%. • Restricts loss offsetting in corporate tax by limiting carry forward to 6 years and no longer allowing carry backward. Reduces the capacity to offset losses from prior years from 50% to 30%.	• Lowers the rate of the innovation box in corporate tax from 9% to 6%. • Limits loss offsetting in corporate tax by restricting carry forward to 6 years and no longer allowing carry backward. Reduces the loss offset percentage from 50% to 30%. • Limits the generic interest deduction limitation in corporate tax from 24.5% to 20%, with the exception of housing associations.	• Has no comments.	• Increases the low corporate tax rate to 22.22% and lowers the high corporate tax rate to 25.25%. After 2030, the low rate and high rate will, respectively, will gradually increase to 22.26% and 25.30% by 2035. • Introduces a corporate tax facility for technology companies (easing of tax burden). • Expands the generic interest deduction limitation in corporate tax from 24.5% to 26.5%.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Reduces the high corporate tax rate to 25%. • Limits the generic interest deduction limitation in corporate tax from 24.5% to 20%. • Abolishes the expat scheme and the extraterritorial costs (ETK) scheme. • Introduces a reinvestment reserve in corporate tax for housing associations. • Abolishes the dividend withholding tax exemption for companies repurchasing their own shares. • Restricts loss offsetting in corporate tax by limiting carry forward to 6 years and no longer allowing carry backward. Reduces the capacity to offset losses from prior years from 50% to 30%.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Reduces the low corporate tax rate. • Introduces a corporate tax scheme for investments in climate and animal welfare in agriculture (easing tax burden). • Limits the generic interest deduction in corporate tax from 24.5% to 20%. • Increases the bank tax. • Restricts loss offsetting in corporate tax by limiting carry forward to 6 years and no longer allowing carry backward.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Implements a uniform corporate tax rate of 27%. • Abolishes the deduction for donations in corporate tax. • Exempts housing associations from corporate tax. • Abolishes the exemption in dividend tax for repurchasing own shares. • Restricts loss offsetting in corporate tax by limiting carry forward to 6 years and reduces the capacity to offset losses from prior years from 50% to 30%. • Increases the rate applicable in the innovation box from 9% to 14%. • Limits the generic interest deduction in corporate tax from 24.5% to 20%.	• Abolishes the expat scheme and the extraterritorial costs (ETK) scheme. • Abolishes dividend tax. • Abolishes the innovation box in corporate tax.	

CPB Calculations – income tax, box 1

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a five-tier system for individuals under the state pension age; taxable income up to €30,000 is taxed at a rate of 30%, between €30,000 and €40,000 at a rate of 40%, between €40,000 and €70,000 at a rate of 45%, between €70,000 and €100,000 at a rate of 49.5%, and above that at a rate of 55%. • Introduces an employer's levy of 15% on wages above the salary maximum according to the Act on the Standardization of Top Incomes (in Dutch: '*Wet normering topinkomens*'). • Taxes income in box 3 progressively by adding this income to income in box 1. • Implements a residency fiction for income tax after emigration.	• Reduces the rate of the first bracket in income tax (box 1) from 35.36% to 32.74%. • Lowers the threshold of the third bracket in box 1 by €7,880 up to €74,880.	• Reduces the rate of the first bracket in box 1 by 0.5% per year during the cabinet term. As a result, the rate of the first bracket will decrease from 35.36% to 33.36% by 2030. • Introduces a four-bracket system in box 1. The rate of the third bracket decreases from 49.50% to 48.25%, and the rate of the fourth bracket increases from 49.50% to 52%. The fourth bracket's threshold is set at an income of €141,000. • Reduces the maximum deduction rate for deductions from the rate of the second bracket from 37.44% to the (reduced) first bracket rate of 33.36%. After upcoming Cabinet's term in office, the deduction rate will decrease by 0.5% per year until a deduction rate of 27.65% remains. • Implements a residency fiction for income tax after emigration.	• Reduces the rate of the first bracket in box 1 to 33.54% in 2030 and to 33.38%. • Reduces the rate of the second bracket in box 1 to 34.00% and structurally to 35.09%. • Lowers the starting point of the third bracket in box 1 to €79,000. • Introduces a fourth bracket with a rate of 55% for incomes above the endpoint of the phase-out of the labor tax credit in box 1 (€133,000). • Converts tax deductions that can be deducted at the basic rate into tax credits, making the effective deductibility equal to the basic rate. • Includes income in boxes 2 and 3 in the basis for premiums for national insurance in income tax. • Abolishes the deduction for specific healthcare costs.	• Has no comments.	• Adjusts the rates thresholds in box 1. In 2030, taxable income up to €28,000 will be taxed at a rate of 30.45%, between €28,000 and €40,000 at a rate of 36.5%, between €40,000 and €70,000 at a rate of 45%, and from €70,000 at a rate of 51.01%. The structural rates will be 31.03%, 31.03%, 39.57%, and 48.57%.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie	DENK	50PLUS	SGP	Partij voor de Dieren	Volt	JA21	
• Reduces the rate of the first bracket in box 1 to 33.3%. This bracket applies up to €45,000, and deductions are deductible at this rate. • Increases the rate of the second bracket in box 1 to 41.6%. This bracket applies from €45,000 to €90,000. • Abolishes the deduction for specific healthcare costs. • Introduces a wealth tax of 1% on assets in boxes 1, 2, and 3, with a tax-free allowance of €1 million. • Implements a residency fiction for income tax after emigration.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Reduces the rate of the first bracket in box 1 to 35.08%. • Reduces the rate of the second bracket in box 1 to 37.12%. • Introduces a capacity discount for households. • Implements a splitting system. Taxable incomes of both tax partners in a household are added together and then equally allocated to each partner as the basis for taxation. • Abolishes the deduction for specific healthcare costs.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a seven-bracket system with a tax-free allowance, featuring different rates for single individuals (and other family members), the highest-earning partner, and the lowest-earning partner. • Implements a residency fiction for income tax after emigration.	• Introduces a tax-free allowance followed by three tax brackets in box 1. • Taxable income up to €20,000 is taxed at a rate of 0%, between €20,000 and €50,000 at a rate of 39%, between €50,000 and €100,000 at a rate of 44.5%, and from €100,000 at a rate of 47.5%. • Tax partners with children may file a joint tax return, meaning that both partners in the household add their taxable incomes together and then allocate half of that amount to each partner as the basis for taxation.	

CPB Calculations – income tax, box 2

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a wealth tax of 1% on business assets and assets in boxes 2 and 3, with a tax-free allowance of €1 million. • Abolishes the box 2 exemption for debts to one's own company, including those for primary residence debt.	• Has no comments.	• Has no comments.	• Introduces an annual withholding tax in box 2 on a deemed return of 4% on the book value of the assets in the company. The low box 2 rate of 24.5% applies to this withholding tax. • Abolishes the box 2 exemption for debts to one's own company, including those for primary residence debt.	• Has no comments.	• Reduces the low box 2 rate from 24.5% to 22.22% and the high rate from 31% to 30.30%.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Reduces the low box 2 rate from 24.5% to 23.5% and the high rate from 31% to 29.5%. • Introduces a wealth tax of 1% on assets in boxes 1, 2, and 3, with a tax-free allowance of €1 million.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Has no comments.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Changes the box 2 rates to 28% on income up to €50,000, 30% between €50,000 and €100,000, and 35% on income above €100,000. • Reduces the box 2 exemption for debts to one's own company to €200,000. The exception for primary residence debt remains unchanged.	• Standardizes the box 2 rate to 32%. • Reforms the framework of boxes 2 and 3. Box 2 is abolished and will henceforth be treated the same as box 3. In box 3, the return on assets is taxed at the time of consumption. As long as the cash flow balance is positive, withdrawals from the assets are tax-free. Once the balance reaches zero, further withdrawals of asset returns become taxable. Investment-related cash flows, such as received or paid interest, do not impact the cash flow balance.	

CPB Calculations – income tax, box 3, wealth tax

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a wealth tax of 1% on business assets and assets in boxes 2 and 3, with a tax-free allowance of €1 million. Debts in box 3 are not deductible. • Taxes income in box 3 progressively by adding this income to income in box 1. • Makes interest on debts above €100,000 in box 3 non-deductible against returns on assets for the determination of the tax base.	• Reduces the rate in box 3 and creates an exemption for saving for the purchase of the first home.	• Increases box 3 tax rate to 38%.	• Introduces a tax scheme for green investments in box 3. • Introduces a wealth tax for assets in box 3 greater than €1 million. A rate of 1% applies to assets between €1 million and €2 million; a rate of 2% applies to assets above €2 million. Debts above €100,000 are not deductible. • Makes interest on debts above €100,000 in box 3 non-deductible against returns on assets for the determination of the tax base. • Introduces a progressive rate in box 3, where a rate of 36% applies to income from assets up to €21,500, and a rate of 40% applies to income above that.	• Aims to introduce capital gains tax in box 3 based on actual realized returns. • Reduces the rate in box 3.	• Aims to introduce capital gains tax in box 3 based on actual realized returns. • Increases the rate in box 3.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Reduces the rate in box 3 to 35%. • Introduces a wealth tax of 1% on assets in boxes 1, 2, and 3, with a tax-free allowance of €1 million.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Lowers box 3 tax rate.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a wealth tax for assets in boxes 2 and 3, including the primary residence, greater than €1 million. A rate of 1% applies to assets between €1 million and €2 million; a rate of 2% applies to assets above €2 million. Debts above €100,000 are not deductible. • Moves the primary residence to box 3. The value of the property will be taxed annually with a property addition, while mortgage interest and costs for maintenance and improvement are deductible, and capital gains tax applies upon sale. • Makes interest on debts above €100,000 in box 3 non-deductible against returns on assets for the determination of the tax base.	• Reduces the rate in box 3 to 32% and abolishes tax-free income. • Reforms the framework of boxes 2 and 3. Box 2 is abolished and will henceforth be treated the same as box 3. In box 3, the return on assets is taxed at the time of consumption. As long as the cash flow balance is positive, withdrawals from the assets are tax-free. Once the balance reaches zero, further withdrawals of asset returns become taxable. Investment-related cash flows, such as received or paid interest, do not impact the cash flow balance.	

CPB Calculations – gift and inheritance tax, business succession scheme

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Standardizes rates and exemptions within the inheritance and gift tax. A rate of 30% applies up to €150,000, and a rate of 40% applies above that. These rates are the same for all heirs. Additionally, all heirs enjoy the same exemption of €33,775. Partners and children with disabilities are an exception to this, as they retain the current higher exemptions. • Abolishes the business succession scheme (BOR) and deferral scheme (DSR) (in Dutch: '*bedrijfsopvolgingsregeling*' and '*doorschuifregeling*').	• Has no comments.	• Has no comments.	• Increases the exemptions in inheritance tax for (grand)children to €38,415, for parents to €58,690 and for other heirs (great-grandchildren and other heirs) to €12,805. Exemptions for partners and children with disabilities remain unchanged. Exemptions in gift tax also remain the same. At the same time, D66 makes the rates in inheritance and gift tax independent of the relationship to the donor or deceased. D66 sets these rates at 30% in the first bracket and 40% above that. • Reduces the business succession scheme and also abolishes the deferral scheme.	• Has no comments.	• Reduces rates in the first bracket of gift tax by 5%. In addition, a 'donation on paper' (in Dutch: '*schenking op papier*') is abolished.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Abolishes the first brackets in inheritance and gift tax and combines the categories of other heirs and grandchildren and further descendants. As a result, there are two remaining rates of 19% and 38%. At the same time, exemptions are increased by €0.1 billion.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Has no comments.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Establishes that the rates of inheritance and gift tax are independent of the relationship of the recipient with the donor or deceased. The partner exemption is retained. Inheritance tax has an exemption up to €27,000. A rate of 30% applies from €27,000 to €150,000, and a rate of 40% applies above that. Additionally, Volt updates the calculation allowances for inheritance and gift tax. • Abolishes the business succession scheme and the deferral scheme. This measure is linked to the introduction of interest-free loans for individuals with insufficient means to pay inheritance and gift tax or income tax directly.	• Abolishes inheritance and gift tax gradually over a period of ten years.	

CPB Calculations– Primary residence (mortgage interest deduction)

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Phases out mortgage interest deduction over 12 years, resulting in one-third of the deduction being abolished by 2030. The party herewith prevents the possibility of deducting the primary residence debt in box 3.	• Has no comments.	• Removes the requirement between 2030 and 2043 that mortgage interest is deductible for a maximum of 30 years and abolishes this requirement in 2044 for all mortgages at once. • Reduces the general rate of transfer tax for residential properties to 6%.	• Phases out the mortgage interest deduction over 12 years. By 2030, this deduction will be abolished by one-third. The party herewith prevents the possibility of deducting the primary residence debt in box 3. • Abolishes exemptions for non-residential properties in property tax. • Lowers the highest threshold for the owner-occupied property surcharge to €1 million. • Abolishes the deduction for small primary residence debt (in Dutch: '*Wet Hillen*') during the upcoming Cabinet's term of office.	• Has no comments.	• Phases out the mortgage interest deduction over 30 years. By 2030, the deduction will be abolished by 13%. The party herewith prevents the possibility of deducting primary residence debt in box 3.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Phases out the mortgage interest deduction through a reduction of the tax base over fifteen years in increments of 6.67% per year. The party herewith prevents the possibility of deducting primary residence debt in box 3. • Brings the percentage of owner-occupied property surcharge to an average WOZ value (€500,000) down to 0%. For homes with a WOZ value above this, the percentage is 0.5% up to the current highest threshold of €1.3 million. As with the current imputed rental value, a rate of 2.35% applies to the portion of the WOZ value above this highest threshold. Following the upcoming Cabinet's term of office, both thresholds will increase to a value of €1 million by 2040. • Abolishes the deduction for having no or small primary residence debt (in Dutch: '*Wet Hillen*').	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Has no comments.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Abolishes the mortgage interest deduction over the course of 4 years. • Abolishes the owner-occupied property surcharge (in Dutch: '*eigenwoningforfait*'). Abolishes the deduction for having no or small primary residence debt (in Dutch: '*Wet Hillen*'). • Moves the primary residence to box 3. The property value will be taxed annually with a property addition, while mortgage interest and costs for maintenance and improvement are deductible, and capital gains tax applies upon sale. • Abolishes the reduced rate for residential properties in transfer tax and exemptions for starters, family business transfers, and agricultural land.	• Abolishes transfer tax. • Abolishes the deduction for one-time financing costs for owner-occupied homes. • Introduces a new system for the owner-occupied property surcharge. The new system consists of two brackets. The threshold is set at a WOZ value of €500,000. The rate below this threshold is 0%, and above this threshold, it is 1%. The imputed income for this surcharge is decoupled from box 1 and is always taxed at the rate of the third bracket of 47.5%.	

CPB Calculations – VAT, excise duty and consumption tax

Partij voor de Vrijheid	GroenLinks PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Abolishes the exception of dairy and soy milk in consumption tax. • Imposes consumption tax on e-cigarettes.	• Abolishes the exemption of dairy and soy milk from consumption tax. • Imposes consumption tax on e-cigarettes.	• Makes the consumption tax on non-alcoholic beverages dependent on the sugar content. • Moves ornamental horticulture to the general VAT rate of 21%. • Reverses the reintroduction of the reduced excise duty rate for gas oil (also known as red diesel) in agriculture and slightly increases the diesel excise duty. • Imposes a consumption tax on e-cigarettes.	• Increases the excise duty on diesel by 12 cents per liter and reverses the reintroduction of gas oil (also known as red diesel). • lowers the VAT rate to 9% for new property development provided under social and mid-range rental schemes. • Moves ornamental horticulture to the general VAT rate of 21%. • Increases the alcohol excise duty. • Imposes a consumption tax on meat and dairy. • Introduces a sugar tax for product groups based on their sugar content. • Imposes a consumption tax on e-cigarettes.	• Has no comments.	• Reverses the reintroduction of the reduced excise duty rate for gas oil (also known as red diesel) in agriculture and slightly increases the rate. • Raises the reduced VAT rate from 9.0% to 9.09% and the general rate from 21.0% to 21.21% in 2030. Rates will further increase to 9.11% and 21.3% respectively in 2035. • Imposes a tax on product groups based on their sugar content. • Moves transfers ornamental horticulture to the general VAT rate of 21.21%. • Imposes a consumption tax on e-cigarettes.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Reverses the reintroduction of the reduced excise duty rate for gas oil (also known as red diesel) in agriculture and increases the diesel excise duty slightly. • Imposes a tax on product groups based on their sugar and fat content. • Introduces a levy on the slaughter of animals. • Increases the alcohol excise duty. • Imposes a consumption tax on e-cigarettes.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Lowers fuel excise duties. • Reduces the VAT rate on public transport travel to 0%. • Abolishes the reduced VAT rate on restaurant services. • Increases the alcohol excise duty. • Imposes a consumption tax on e-cigarettes.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Increases the excise duty on diesel by 12 cents per liter and reverses the reintroduction of the reduced excise duty rate for gas oil in agriculture. • Standardizes the VAT rate to 18%. • Imposes a tax on product groups based on their sugar and fat content. • Makes the consumption tax on non-alcoholic beverages dependent on sugar content. • Increase the alcohol excise duty. • Imposes a consumption tax on e-cigarettes. • Imposes a consumption tax on meat and dairy. • Introduces a levy on the slaughter of animals.	• Lowers the general VAT rate from 21% to 20.5% • Abolishes the small business scheme and VAT exemption for solar panels • Maintains fuel excise duties at the current level until 2030.	

CPB Calculations – cars, flying

PARTIJ VOOR DE VRIJHEID	GROEN LINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
- Did not have the CPB calculate the economic consequences of the party's policy proposals.	- Introduces a kilometer charge that varies by location, time, fuel type, and weight. - Abolishes all special arrangements in the motor vehicle tax (MRB). With the introduction of the kilometer charge, the MRB will be abolished along with provincial surcharges. - Introduces a vignette of €100 for all passenger cars and vans using Dutch roads. - Expands the air travel tax to include transfer passengers and private jets.	- Temporarily lowers fuel excise duties until 2030.	- Expands the air travel tax to include transferring passengers.	- Introduces a kilometer charge that varies by location, time, fuel type, and weight. - Abolishes all special arrangements in the motor vehicle tax except for those for zero-emission cars. With the introduction of the kilometer charge, the MRB and provincial surcharges are abolished. - Introduces a registration tax (€200) for second-hand electric cars; abolishes the fixed component of the BPM for electric cars. Increases the BPM and increases the truck charge to an average of 30 cents. Introduces a vignette of €50 for all passenger cars and vans using Dutch roads. - Raises the air travel tax for long-haul flights, introduces a higher rate for business class passengers, and a fixed rate for transferring passengers.	- Has no comments.	- Introduces a congestion charge that varies by location and time. - Increases the addition (in Dutch: '*bijtelling*') for business lease cars from 22% to 24%. - Gradually phases out the reduced MRB rate for vans, introducing a rate discount for electric vans. - Broadens the truck charge to all roads in the Netherlands.	- Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
- Introduces a kilometer charge that varies by fuel type. - Abolishes all special arrangements in the MRB except for those for taxis, public transport, and special vehicles. With the introduction of the kilometer charge, the motor vehicle tax for zero-emission cars will be abolished along with provincial surcharges, and for cars with combustion engines, it will be halved. - Increases the truck charge by 5 cents and broadens the charge. - Reforms the air travel tax and bases it on CO2 taxation for airlines. Additionally, the exemption for private jets is abolished, and an additional charge for cargo planes is introduced. - Abolishes the deductibility of employee contributions to their employer for lease cars.	- Did not have the CPB calculate the economic consequences of the party's policy proposals.	- Did not have the CPB calculate the economic consequences of the party's policy proposals.	- Lowers MRB target and abolishes quarter and half rates in the MRB. - Lowers fuel excise duties. - Introduces a vignette of €75 for all passenger cars and vans using Dutch roads. - Increases the air travel tax by €0.3 billion.	- Did not have the CPB calculate the economic consequences of the party's policy proposals.	- Introduces a kilometer charge that varies by location, time, fuel type, and weight. - Lowers the maximum tax-free travel expense reimbursement for cars by 10 cents to 13 cents per kilometer. - Lowers the MRB rates for zero-emission cars by 40%. With the introduction of the kilometer charge, the MRB will be abolished along with provincial surcharges. - Increases the base rate of the air travel tax to €70.25, without distinguishing by distance flown. Business class passengers and private jets pay a higher rate.	- Does not implement the planned adjustments to the air travel tax in 2027.	

CPB Calculations – energy tax

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	NSC	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Increases the tax reduction in energy tax to €550. • Abolishes the reduced rate for greenhouse horticulture in energy tax, the input exemption for combined heat and power (CHP) systems, the shore power regulation, and the exemption for non-energy use of natural gas.	• Reduces the rates for electricity in the first, second and fifth brackets of the energy tax.	• Reduces the rate in the first and second brackets of the energy tax for gas and electricity. • Limits the tax reduction in the energy tax to households.	• Reduces the rate in the first bracket of the energy tax on electricity.	• Has no comments.	• Has no comments.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Limits the tax reduction in the energy tax to households. • Reduces rates for electricity and gas in the first bracket of the energy tax, increases rates in other brackets, and increases the tax reduction.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Increases the tax reduction in the energy tax. • Reduces the rate for gas in the first and second brackets of the energy tax. • Limits the tax reduction in the energy tax to households. • Increases the rate for natural gas in the energy tax starting from the third bracket.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Increases rates for electricity in the energy tax to the rate of the first bracket and abolishes the tax reduction in the energy tax. Additionally, Volt abolishes the reduced rate for greenhouse horticulture, the input exemption for combined heat and power (CHP) systems, exemptions for mineralogical and metallurgical processes, the exemption for non-energy use of natural gas, the district heating regulation, and the refund scheme for church buildings and non-profits.	• Reduces the energy tax on gas and electricity by an amount equal to the adjustment in the sustainable energy production and climate transition subsidy scheme (SDE++). Additionally, rates for gas will be further reduced by €0.5 billion.	

CPB Calculations – climate, environment

PARTIJ VOOR DE VRIJHEID	GROENLINKS PvdA	VVD	nsc	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a general packaging tax. • Introduces a levy on the production of fossil polymers in the Dutch market. • Introduces a levy on industrial emissions of nitrogen oxides. • Introduces a tax on the extraction of groundwater at a rate of 26 cents per cubic meter. • Introduces a levy on crop protection agents in agriculture. • Introduces a levy on the slaughter of animals.	• Abolishes the CO2 tax for the industrial sector.	• Abolishes the CO2 tax for the industrial sector.	• Introduces a levy on industrial emissions of nitrogen oxides and non-methane volatile organic compounds. • Introduces a levy on the production of fossil polymers for the Dutch market. • Introduces a CO2 tax for airlines. • Increases the waste tax. • Introduces a tax on the extraction of groundwater at a rate of 26 cents per cubic meter. • Introduces a levy on crop protection agents in agriculture. • Introduces a levy on fertilizers. • Introduces a levy on non-biodegradable lubricants. • Introduces a levy on greenhouse gas emissions in agriculture that are not yet taxed.	• Abolishes the CO2 tax for the industrial sector. • Abolishes sustainable energy production and climate transition subsidy scheme (SDE++).	• Abolishes the CO2 tax for the industrial sector. • Increases spending on the climate transition subsidy scheme (SDE++) by €0.8 billion. • Extends indirect cost compensation for the European Emissions Trading System (ETS) until 2030.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Increases spending on SDE++. • Lowers the rate of the CO2 tax for the industry (excluding waste incineration plants). • Introduces a tax on multi-layer packaging and packaging that consists of less than 30% recycled material. • Introduces a levy on industrial emissions of nitrogen oxides. • Introduces a tax on the extraction of groundwater. Introduces a levy on the production of fossil polymers. • Introduces a levy on the trade in crop protection agents and fertilizers. • Introduces a levy on non-biodegradable lubricants. • Introduces a levy on the use of animal feed. • Increases the tax on mains water (BOL).	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Abolishes the CO2 tax for the industrial sector. • Introduces a levy on the production of fossil polymers for the Dutch market. • Introduces a levy on industrial emissions of nitrogen oxides, fine particulate matter, and non-methane volatile organic compounds. • Introduces a levy on the discharge of residual heat at a rate of €27.50 per gigajoule (GJ).	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a levy on emissions of nitrogen oxides, excluding shipping and aviation. • Introduces a levy on emissions of methane and nitrous oxide (in CO2 equivalents) in livestock farming and arable farming, equal to the EU ETS CO2 price. • Introduces a tax on multi-layer packaging and packaging that consists of less than 30% recycled material. • Introduces levies on fertilizers, on the discharge of residual heat, on the production of fossil polymers, on non-biodegradable lubricants, on the use of crop protection agents, and on emissions of methane and nitrous oxide in the industry. • Increases the waste tax and the tax on mains water (BOL). • Introduces a tax on the extraction of groundwater.	• Abolishes the climate transition subsidy scheme (SDE++). • Abolishes the CO2 tax for the industrial sector.	

CPB Calculations – other taxes

PARTIJ VOOR DE VRIJHEID	GROEN LINKS PvdA	VVD	nsc	D66	BBB	CDA	SP
• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a tax on the land value of parcels valued at €1.0 million or more • Introduces a municipal levy on the gains made on the change in property use permits. • Increases the rate of insurance premium tax from 21% to 25% and abolishes exemptions for, among others, transport insurance and export credit insurance. • Introduces a digital services tax of 5% on gross revenue. • Introduces a financial transaction tax with a rate of 0.4% on share transactions of publicly listed companies with a market capitalization of at least €1 billion.	• Has no comments.	• Introduces a handling fee of €2 on e-commerce packages valued at less than €150 that are shipped directly by sellers outside the EU to consumers in the EU.	• Introduces a land facility to support municipalities in purchasing land. • Introduces property tax for users as an additional area of taxation for municipalities. • Introduces a municipal levy on the gains made on the change in property use permits. • Introduces a national levy for companies on the value of land that does not have residential properties. • Introduces a media levy of 5%. • Introduces a handling fee of €2 on e-commerce packages valued at less than €150 that are shipped directly by sellers outside the EU to consumers in the EU. • Introduces a digital services tax of 5% on gross revenue.	• Has no comments.	• Introduces a land facility to support municipalities in purchasing land. • Introduces a municipal levy on the gains made on the change in property use permits. • Uses the revenue from the levy on change in property use permits to provide municipalities with resources to support housing construction. • Introduces a digital services tax of 3% on gross revenue. • Introduces a financial transaction tax with a rate of 0.2% on share transactions of publicly listed companies with a market capitalization of at least €1 billion.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.

ChristenUnie Geef geloof een stem	DENK		SGP	Partij voor de Dieren	Volt	JA21	
• Introduces property tax for users as an additional tax area for municipalities. • Introduces a municipal levy on the gains made on the change in property use permits. • Abolishes several exemptions in insurance tax, including exemptions for life insurance and accident, disability, and incapacity insurance. The exemption for health and care insurance will not be abolished. • Introduces a digital services tax of 5% on gross revenue. • Introduces a financial transaction tax with a rate of 0.4% on share transactions of publicly listed companies with a market capitalization of at least €1 billion.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Introduces a digital services tax of 8% on gross revenue. • Introduces a financial transaction tax with a rate of 0.5% on share transactions of publicly listed companies with a market capitalization of at least €1 billion.	• Did not have the CPB calculate the economic consequences of the party's policy proposals.	• Abolishes exemptions for non-residential properties in property tax. • Introduces a tax on the land value of parcels valued at €1.0 million or more. • Introduces a municipal levy on the gains made on the change in property use permits. • Abolishes exemptions in the insurance premium tax, including exemptions for life insurance and accident, disability, and incapacity insurance. • Introduces a digital services tax of 5% on gross revenue. • Introduces a financial transaction tax with a rate of 0.3% on share transactions of publicly listed companies with a market capitalization of at least €1 billion.	• Has no comments.	

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