

FiscKoffer(tje) 2025

Belastingplannen 2026 en andere nieuwe wetgeving



PRACTICAL

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Entrepreneur

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Application of maximum investment amount for energy investment deduction changed

The maximum amount of energy investments to which the energy investment allowance (EIA) can be applied is €151 million. This maximum applies to both investments in one's own company and investments in a partnership. As a result, it is possible that the EIA could be applied to more than €151 million in combination with both situations. To prevent this, a cumulative provision is proposed. The maximum amount of energy investments to which the EIA can be applied is a total of €151 million per taxpayer per year.

Objection and appeal against nil return

In the VAT return, the VAT due is reduced by the VAT paid. A positive balance results in a payment on the return, and a negative balance results in a refund decision. In both cases, you have a legal right to object and appeal if you disagree with the outcome. The balance may also be zero. You do not have to pay anything and you will not receive a refund. Until now, it has not been clear what legal recourse you have for objection and appeal if you disagree with the nil return. It is therefore now proposed to extend the legal recourse of 'payment on return' to include 'payment of nil'.

The objection period (six weeks) for a nil payment starts on the day after the payment deadline. An objection (and appeal) can lead to VAT being paid on the return or to a refund of input tax that has not been deducted.

Definitive reversal of VAT increase on culture, media, and sports

The VAT increase from 9% to 21% for culture, media, and sports as of January 1, 2026, has been definitively scrapped. A separate bill has been submitted to the House of Representatives for this purpose.



At the end of 2024, it was decided not to proceed with the planned VAT increase as of January 1, 2026, for the time being. This also means that the transitional arrangement whereby the 21% rate would also apply to advance payments and sales of vouchers for services in 2026 (and later) has been scrapped. Throughout 2025, the 9% rate will apply to advance payments and sales of vouchers for services in 2026 (and later).

Please note

The VAT increase from 9% to 21% on accommodation and hotel stays as of January 1, 2026, will go ahead as planned.





Adjustment to excise duty on non-alcoholic beverages



The dairy exemption in the consumption tax on non-alcoholic beverages now only applies to unsweetened and non-flavored milk and buttermilk. Other dairy beverages such as chocolate milk are taxed. This is intended to prevent the circumvention of consumption tax by adding a small amount of dairy to beverages. Soy drinks are only exempt if the sugar content is less than 5% and the saturated fat content is less than 1.1%. Infant formula and medical nutrition are expressly exempt.

Adjustment to the small business scheme when applying EU-KOR

Since January 1, the small business scheme (KOR) has offered entrepreneurs based in the Netherlands the option of applying a KOR that is valid in another EU member state. If you make use of this, you are obliged to provide turnover information when you register and then every calendar quarter thereafter.

These periodic reports form a comprehensive reporting system on the basis of which the other EU Member State can assess whether you meet the admission requirements of their KOR.

In order to remove any uncertainty about when you do and do not have to provide information, a number of changes have been proposed to the rules on the provision of information when applying the European KOR. This will prevent information from being provided twice or not at all.



The most important changes are:

- Clarification that entrepreneurs are not obliged to resubmit information that they have already provided in a prior notification in their first periodic report.
- If a notification is made in the same quarter and a special number (the EX number) is issued for it, only new information needs to be provided in the first report.
- If the notification and the number fall in different quarters, the first report must also include information about the previous quarter. You must submit this information in the manner prescribed by the inspector within one month of the quarter in question.



Change in deduction restriction for mixed costs

Costs incurred for your business may also include a private element. Does your company employ one or more employees? If so, the deduction of these mixed costs is limited.

The deduction restriction applies to the costs of food, beverages, and luxury items, entertainment expenses, and the costs of conferences, seminars, symposiums, excursions, and study trips.

However, if these costs constitute taxable wages for your employee(s), they are fully deductible. If the costs are not taxable wages, they are only deductible if a threshold amount is exceeded. Since January 1, 2025, this threshold amount has been €5,700. If 0.4% of your employee(s)' taxable wages exceeds this amount, the higher amount applies as non-deductible threshold amount.



Due to the combination of the deduction restriction and the working expenses scheme, it is proposed to adjust the concept of wages. To determine the amount of mixed costs that is subject to the deduction restriction, the wages on which income tax is actually withheld from the employees concerned will be used.

Tip



Your private limited company can also make use of an alternative. It may then deduct 73.5% of the actual mixed costs incurred.

Temporary transitional arrangement for mutual funds

A mutual fund is an agreement between, usually, a fund manager, a fund custodian, and fund participants. These participants contribute money or assets to the fund, for which they receive fund units. The fund invests the money and assets contributed. For each participation, the participant receives a share of the investment returns.

Until January 1, 2025, there were two types of mutual funds: closed-end funds and open-end funds. Closed-end funds were not subject to corporate income tax, whereas open-end funds were. Since this year, the definition of a mutual fund has changed. As a result, a mutual fund that was not independently liable for corporate income tax until 2024 may become liable for tax for a short period of time. To prevent this, these funds can choose to temporarily not be classified as mutual funds with effect from January 1, 2025. All participants must agree to this by February 28, 2026, at the latest. This transitional law prevents the funds concerned from being independently liable for tax for only a short period in 2025 and 2026. The transitional arrangement will apply until 2028 at the latest.



Adjustment to the lucrative interest scheme

An employer can allow employees to share in the value development of a company in order to retain staff. There are various forms of employee participation, such as (certificates of) share participation, options, and profit-related bonuses. Sometimes, such employee participation can be a lucrative interest. This is particularly the case for fund and company managers in the private equity sector, where fund managers receive assets as part of their remuneration structure, enabling them to achieve high returns. Private equity involves investing in shares of unlisted companies that are expected to grow. As co-owners, the shareholders then share in the growth (and risks) of that company.



Taxation of lucrative interests

The excessive returns that fund and company managers in the private equity sector often generate from these shareholdings are in principle taxed in box 1, but under certain conditions they can be taxed in box 2 as income from a substantial interest (the so-called substantial interest variant).

The manager then holds the lucrative interest via a substantial interest in a capital company. A shareholder has a substantial interest if they hold 5% or more of the shares.



Change as of 2026: higher tax burden In order to prevent excessive returns from being taxed too low, the lucrative interest scheme will be adjusted. Holders of an indirect lucrative interest will, as of January 1, 2026, pay more tax.

To this end, the tax base will be broadened, increasing the effective tax burden in box 2 to a maximum of 36%, depending on the tax bracket in which the benefit falls. If the benefit from the lucrative interest falls in the first tax bracket of box 2, the effective tax burden will be 28.45% instead of 24.5%. If the benefit falls in the second bracket, the effective tax burden will be 36% instead of 31%.



No more additional tax liability for company bicycles

There will be a clarification of the additional tax liability scheme for company bicycles. The outgoing cabinet wants to exempt shared bicycles, which are generally not stored at home, from the additional tax liability. In any case, a bicycle is considered to be available for private use if it is also available for commuting.

In practice, this means that, especially in the case of hub bikes, public transport bikes, and other shared bikes, that are used for part of the commute between home and work, the additional tax liability applies.

The government considers this undesirable. It is therefore proposed that a bicycle that is parked at the home or residence address only incidentally (i.e., no more than 10%) should be subject to a zero additional tax liability.



As a result, no additional tax liability will be payable for a bicycle that is used for (at least part of) commuting to work, provided that the bicycle is parked at the home or residence address only incidentally. The change will apply retroactively from 2020.

Further austerity measures for extraterritorial expense allowance

The extraterritorial costs scheme (ETK scheme) for incoming foreign employees will be further reduced. Under this scheme, incoming employees can receive an untaxed allowance or benefit in kind for certain additional costs. They have two options for this: reimbursement under the fixed expatriate scheme,

under which, under certain conditions, up to 30% of the taxable wage is reimbursed tax-free. In the event that the actual ETK is reimbursed



It is proposed that, from 2026, the additional living expenses, including the costs of gas, water, electricity, and other utilities, and the additional costs of private telephone calls to the country of origin, be excluded as untaxed reimbursable or provided extraterritorial expenses. The exclusion of the aforementioned cost items has no consequences for the flat-rate expatriate scheme. The remaining cost items sufficiently substantiate the maximum percentage of the expatriate scheme. These consist mainly of the costs of double housing and travel expenses to and from the country of origin.

Please note

It has already been decided to increase the percentage of the flat-rate expatriate scheme from January 1, 2027, from 30%

to 27%.



Pseudo-final levy on fossil fuel company cars

From 2027, the government wants to encourage electric driving with new tax measures.

One of these concerns company cars that employees use privately for more than 500 km. If, as an employer, you provide an employee with a fossil fuel-powered (not fully emission-free) company car from 2027 onwards, you will have to pay 12% payroll tax on the list price of the fossil fuel-powered car provided.

For passenger cars older than 25 years, the market value is used as a basis. A new feature of this regulation is that private use also includes commuting between home and work. You may not recover this so-called pseudo-final levy from the employee.



This measure therefore only applies to company cars that are not completely emission-free and not to delivery vans. Because entrepreneurs are not subject to payroll tax in their income tax, they are not subject to the pseudo-final levy when they drive a company car that is not completely emission-free.

For fossil fuel passenger cars made available before 2027, a transition period applies until **September 17, 2030**.

Please note

In addition to the final levy you pay, you must deduct payroll tax on the additional tax liability from the employee's wages.

Continuation and change to the threshold exemption under the RVU scheme



Are you planning to allow employees to take early retirement? In principle, you will then pay a penalty of 52% on top of the payroll tax and contributions that you are required to withhold and pay. However, under certain conditions, you can make use of an exemption from this penalty tax. The exemption is a threshold exemption (in 2025 a maximum of €2,273 per month) in the so-called Early Retirement Scheme (RVU scheme).

The RVU scheme was due to end at the end of 2025, but the outgoing cabinet wants to continue the exemption and increase it by €300 gross per month. If you pay more than the threshold amount, you will only pay the penalty tax on the higher amount. The amount of the benefit is linked to the employee's state pension (AOW) and covers a maximum period of 36 months ending at the employee's state pension age. If the employee makes use of the RVU scheme for less than 36 months, the monthly amount may be higher, as long as you remain within the total budget of 36 x the monthly amount (in 2025: €2,273).

A third proposed measure is less positive: a gradual increase in the penalty tax from 52% to 57.7% in 2026, 64% in 2027 and 65% in 2028.





Less inflation adjustment in income tax

Next year, higher inflation will only be partially offset in the tax brackets and tax credits. This means that you may enter a higher tax bracket sooner and that tax credits will be increased by less. It is proposed that the rate for the first income tax bracket (up to a taxable income of €38,883) be set at 35.70% (in 2025: 35.82%) and the second bracket at 37.56% (in 2025: 37.48%). The top rate will remain at 49.50%. The latter rate applies to taxable income in box 1 from €79,137 (in 2025: €76,817).

Changes to tax credits

The maximum general tax credit will increase from €3,068 to €3,115. The phase-out point for this credit starts at an income of €29,736 (in 2025: €28,406). The proposed maximum earned income tax credit is €5,712 (in 2025: €5,599).

This credit will start to be phased out for incomes above €45,593 (in 2025: €43,071). The proposed maximum elderly person's tax credit is €2,067 (in 2025: €2,035). This credit will be phased out for incomes above €46,002 (in 2025: €45,308).

The single parent tax credit will be increased from €531 in 2025 to €540 in 2026. The maximum income-related combination tax credit will be €3,032 in 2026 (in 2025: €2,986).



Notional rental value on higher WOZ value

The notional rental value will remain at 0.35%. This percentage applies to homes with a WOZ value of up to €1,340,000. This is €10,000 higher than in 2025. The notional rental value for homes with a WOZ value of €1,340,000 or more will remain the same: 2.35%. You only owe this flat rate for the WOZ value above €1,340,000.



Codification and extension of the home ownership tax deduction scheme

One of the requirements for mortgage interest deduction is that the home must be your own home. The temporary residence rule prevents a home from ceasing to be your own home if you are temporarily staying elsewhere. Upon request, the home can remain your own home during your stay elsewhere.

The condition for this is that the home is not used by third parties during this period. According to an approval, third parties are **not** (step)children, regardless of age, your partner, or other persons.

The latter must have been part of your household for at least 12 consecutive months immediately prior to your temporary stay elsewhere. It is proposed to include the approval in the Income Tax Act 2001 and to expand the group of persons who are not third parties to include (step)grandchildren and (step)great-grandchildren (blood relatives or relatives by marriage in the descending line).



More time to purchase an annuity

Under the current rules, you must, before December 31 of the year following the year in which your annuity policy became payable, decide what you will do with the capital that has been released. In the event of death, this period is December 31 of the second calendar year following the death. If you are late, your released annuity capital will be taxed in its entirety as a surrender. It is proposed to extend the decision period from 2026 onwards. This will no longer be linked to the contractually agreed end date. For tax purposes, the only requirement is that the first annuity payment must be paid out on December 31 of the year in which you reach the state pension age plus five years.



Untaxed annuity still taxed

An annuity must meet tax conditions during both the accumulation phase and the payment phase. It may happen that an annuity no longer meets these conditions. This may mean that, although the premiums for this annuity were deducted in the past, the annuity payments can no longer be included in the taxation, for example because the applicable statutory period has expired. This is undesirable. It is therefore proposed that, in such situations, the annuity payments be treated as taxable periodic payments and benefits in kind, so that they can still be taxed.

Specifically for annuities that no longer qualify, it is proposed that the tax conditions that apply to the payment of annuities, such as the latest commencement date, also apply to these annuities that no longer qualify. The measures will take effect on January 1, 2026, but in order to prevent anticipatory behavior, retroactive effect is proposed until April 25, 2025.

Substantial increase in the fixed amount for 'other assets' in box 3

Until 2027, the box 3 levy will be calculated on the basis of fixed return percentages for the three categories 'bank and savings balances', 'other assets' and 'debts'. It is proposed

to increase the flat rate for 'other assets' from 5.88% to 7.78% as of January 1, 2026.

However, you do have the option to reclaim box 3 tax if the actual return on your total assets is demonstrably lower than the fixed return. This is the recently introduced counter-evidence rule. From 2026, you can provide this counter-evidence via your income tax return. The flat rates for the categories 'bank and savings balances' and 'debts' will not be determined until after the end of the calendar year.



Reduction in tax-free assets

The portion of your assets on which you do not have to pay box 3 tax, the tax-free allowance, is currently €57,684. If you have a fiscal partner, the tax-free allowance is €115,368. The outgoing cabinet wants to significantly reduce the tax-free allowance next year to €51,396 per taxpayer (fiscal partners: €102,792).



Change in the tax treatment of bonds in box 3

When you purchase bonds, the purchase price includes a portion of the interest already accrued. However, when calculating the actual box 3 value of the bond in the rebuttal scheme at the end or beginning of the year, the value without that purchased interest is taken into account. This difference in calculations means that you may show a loss in the first year. The following year, this may be offset by a relatively high profit when applying the counter-evidence scheme, but you can then choose to apply the fixed return for that year. This fixed return then forms the upper limit for taxation, regardless of how high the actual return is for that year. This creates an undesirable tax leak. This leak will be closed with retroactive effect until August 25, 2025, 4 p.m.



How?

The outgoing cabinet is proposing two measures to close this loophole. First, the exemption for short-term periods will no longer apply in the rebuttal rule for box 3. This exemption does not take into account the value of a right to receive interest after January 1. Think of current interest periods on a bank or savings account or a bond.

By allowing the exemption to lapse, the accrued interest will be included in the valuation. The exemption will remain in place for bank balances, however, as this does not create any opportunities for tax avoidance.

In addition, the rule in the rebuttal scheme that bonds and other securities with short-term maturities are valued at the closing price on the last trading day of the calendar year will be abolished. This price does not include accrued interest. As a result, bonds will now have to be valued at their market value.

Please note

Did you already have bonds that were part of your box 3 assets on August 25, 2025? In that case, the old rules will continue to apply.

Reduction and abolition of exemption for green investments ()

The exemption in box 3 for green investments (in 2025: €26,312 per taxpayer) will not be abolished as of January 1, 2027 after all. The House of Representatives had adopted an amendment to the 2025 Tax Plan to abolish this exemption and the associated tax credit (in 2025: 0.01%) as of 2027.

The government must implement an adopted amendment, but an implementation test by the Tax and Customs Administration shows that the proposed abolition is not feasible as of January 1, 2027, without the introduction of the

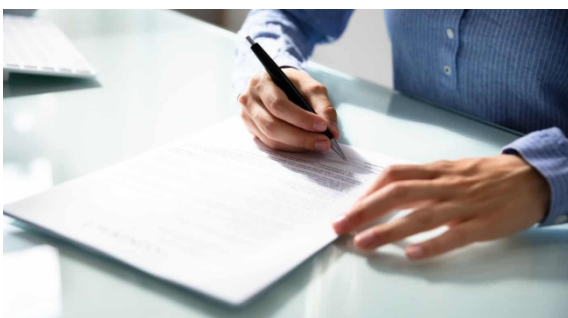




bill on actual returns in box 3 as of January 1, 2028. It has therefore now been proposed to postpone the abolition of the green investment exemption until January 1, 2028. On January 1, 2027, the exemption will be reduced to €200 per taxpayer (€400 for partners).

Income statement for qualifying foreign taxpayers now only available on request

Do you live in another EU member state or EEA state (Norway, Liechtenstein, or Iceland), Switzerland, or one of the BES islands (Bonaire, Sint Eustatius, and Saba), and is at least 90% of your worldwide income taxed in the Netherlands? In that case, you may be classified as a qualifying foreign taxpayer (KBB scheme) in the Netherlands. The advantage of the KBB scheme is that you can make use of the income tax deductions in much the same way as a domestic taxpayer in the Netherlands. A condition of this scheme is that you must be able to submit an income statement from the tax authority in your country of residence. This is not always easy. It is therefore proposed that the income statement should only be submitted at the request of the inspector. If the inspector decides not to request this, you can also demonstrate in other ways that you meet the conditions of the KBB scheme.



Limitation of vacancy rate ratio for rental properties

The value of rented homes is stated in box 3. Homes that are rented out have a lower value than homes that are available for immediate occupancy. The value-reducing effect of the rented status is taken into account by means of the vacancy value ratio. The rented home is stated in box 3 at a lower value than the WOZ value. This also applies to the Inheritance Tax Act. An exception to this valuation rule is now being proposed. The vacancy value ratio in box 3 and the Inheritance Tax Act will be excluded if a home is rented or leased to an affiliated party at a price that is not in line with market conditions.



Consider the situation in which you rent an apartment to your child at an excessively low rent. In such cases, the WOZ value applies without reduction. In that case, you can no longer invoke the Supreme Court ruling that allows valuation at market value economic transactions. Do you charge a market-based rent? Then you can continue to apply the vacancy value ratio when valuing the rented property.



Approach to fractional ownership

Are you married in community of property? Then you and your partner are each entitled to half of the community (50%). This also applies to registered partnerships. Sometimes it is desirable to adjust the fractional shares to a distribution other than 50% - 50%. If this is done in anticipation of death, it often results in savings on inheritance tax. After all, adjusting the entitlement to the marital community reduces the expected inheritance of the spouse who is likely to die first. According to established case law, adjusting the shares does not constitute a transfer of assets, and therefore a gift, as it is still uncertain whether the transfer will actually take place. The Supreme Court has ruled that this is not the case if the change takes place when it is virtually certain that one of the spouses will die. However, the Court has also recently ruled that adjusting the fractional shares can only be taxable in exceptional cases. This makes it virtually impossible in practice for the Tax and Customs Administration to combat such inheritance tax-saving constructions.



Proposed measure

It is therefore now proposed that, from 2026 onwards, in the case of a community of property with unequal shares, gift or inheritance tax will be payable upon dissolution of that community (or on the basis of a settlement clause).

This applies both to a community of property between spouses and to a community of property between registered partners. In this context, unequal shares means a share other than both halves (50%). The measure does not apply to acquisitions based on prenuptial agreements entered into before April 18, 2025, nor to acquisitions based on a notarized cohabitation agreement before April 18, 2025.

Other changes to gift and inheritance tax

In addition to the approach to the so-called 'fractional community', several other changes to gift and inheritance tax are proposed. For example, the filing deadline for inheritance tax will be extended from 8 to 20 months. The period for calculating tax interest will also only start to run after 20 months.



The 180-day rule will be abolished

If a gift is made within 180 days before the death of the donor, this gift is also subject to inheritance tax by fiction. This means that you must file both a gift tax return and an inheritance tax return. The gift tax is then offset against the inheritance tax. The proposed measure means that gifts made within 180 days before death will not be considered gifts. This removes the obligation to file a gift tax return.



Biological children who are not legally recognized also fall into tax bracket 1

A biological child who is not legally recognized but has a family relationship with the father is not entitled to the low tax rate group I and the child exemption under the Inheritance Tax Act. On September 24, 2024, the Supreme Court ruled that this is contrary to the European Convention on Human Rights (ECHR). Nevertheless, the Supreme Court did not offer the interested party legal redress, but left the redress to the legislator. The legislator has taken up the gauntlet, but the proposed amendment to the Inheritance Tax Act will not enter into force until January 1, 2026. It has therefore been approved that the child in question is already entitled to the low rate and the child exemption. Biological parenthood must, however, be proven by means of a DNA test.



Fixed base rate for special passenger cars and motorcycles

Since January 1, 2025, you pay a fixed rate of €667 in BPM. However, for zero-emission special passenger cars (such as camper vans and wheelchair transport) and zero-emission motorcycles, you will pay the same amount of BPM as their fossil fuel counterparts. This means that you pay 37.7% of the net list price in BPM for the relatively more expensive, emission-free special passenger car and 9.6% or 19.4% of the net list price for an emission-free motorcycle. It has been proposed to remove this difference between regular emission-free passenger cars and

emission-free special passenger cars and motorcycles be eliminated, with retroactive effect to January 1, 2025. For emission-free special passenger cars, you will then also pay €667 in BPM and €200 in BPM for an emission-free motorcycle €200 bpm. These amounts are likely to be indexed as of January 1, 2026.



Money back?

In anticipation of this new legislation, an approval came into effect on June 25, meaning that the new low fixed BPM amount can be entered on the tax return as of July 1, 2025. Has BPM already been paid between January 1 and July 1, 2025? Then the overpaid amount will be refunded to the person liable for BPM. That is the manufacturer or importer. If you are entitled to a refund, you will need to contact the manufacturer or importer concerned.

Lower energy tax

You pay energy tax on your gas and electricity consumption. In addition, there is a tax reduction. This is a fixed amount per electricity connection that is deducted from your energy bill, regardless of consumption. This reduction will be increased by €200 million per year in 2026, 2027, and 2028. In 2026, this will amount to a tax reduction of €529.10 per connection.



Less discount on motor vehicle tax for electric cars

Until 2024, you did not pay any motor vehicle tax (MRB) for your electric car. Starting this year, you will receive a 75% discount on the MRB. From 2026 onwards, you will receive a significantly lower discount of 30%. You will then pay 70% MRB instead of 25%. The discount for electric cars will remain at 30% until 2028. In 2029, the discount will be 25%. The rate discount also applies to the provincial surcharges.



Introduction of right of inspection

From next year, at the latest upon notification of a tax assessment or a decision subject to objection, you will have active access to all documents relating to the case that are or have been available to the inspector. Access will be granted via digital portals. The right of access will be introduced in phases for each type of federal tax and a temporary optional arrangement will allow documents to be made available before all documents relating to the case are available. The inspector can only invoke the duty of confidentiality if there are compelling reasons for doing so.

Distance-based flight tax

The outgoing cabinet plans to introduce a distance-based flight tax before 2027. Flights over longer distances, which emit more emissions, will be taxed more heavily. This will be measured as the crow flies from Amsterdam to the capital of the country concerned. This is specified in country lists.



There are three distance categories: up to

2,000 km, between 2,000 and 5,500 km, and more than 5,500 km. The corresponding rates are €29.40, €47.24, and €70.86, respectively. By way of comparison, currently every passenger departing from a Dutch airport pays a fixed amount of €29.40.

Excise duty reduction extended again

Since April 2022, there has been an excise duty reduction on fuel. This reduction was introduced as a result of the energy crisis caused by the war in Ukraine. The excise duty reduction was set to expire at the end of this year, which would have meant that from January 1, 2026, you would have had to pay around 25 cents more for a liter of gasoline. After the discount has already been extended once, the outgoing cabinet wants to extend the excise duty discount on gasoline, diesel, and LPG for another year.

