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Dutch Tax Plan 2027 for business: innovation box, FX hedging and investment deductions

Published 9 October 2026 · The Finance Intellect · Source-based summary

The Tax Plan 2027 raises the SME innovation box threshold to EUR 100,000, changes FX hedging results under the participation exemption, lifts the energy investment deduction and adds Pillar Two safe harbours.

Country reference

- Country: Netherlands (planned expansion country)
- Authorities: Ministry of Finance; Netherlands Tax Administration (Belastingdienst)
- Topic: Business measures in the Tax Plan 2027 package
- Key date: Most from 1 January 2027, if enacted
- Law: Tax Plan 2027 bill and related bills

Corporate income tax

- Innovation box: the SME lump-sum threshold rises from EUR 25,000 to EUR 100,000 from 2027; qualifying profits stay taxed at an effective 9%.
- Participation exemption: priced-in FX results on hedging instruments become taxable; unpriced FX results may stay exempt by election, according to CMS.
- Mergers and demergers: the presumption of no business purpose is to be abolished, so the tax authorities must prove abuse, per CMS.
- Energy investment deduction: from 40% to 45% in 2027.

Pillar Two

A separate bill introduces OECD side-by-side safe harbours, such as the simplified effective tax rate and QDMTT safe harbours, with retroactive effect for specified years.

Other changes

- Real estate transfer tax for non-owner-occupied housing from 8% to 7% from 2027.
- Starters' deduction and discretionary depreciation for starters abolished from 2028.
- Housing corporations exempt from the earnings stripping rule from 2028.
- A dividend tax refund route for Dutch investors in foreign investment funds, after a Supreme Court ruling, per CMS.

What to do now

- Groups with FX hedges on participations: review the new rules before year end.

- SMEs with R&D: check whether the higher threshold makes the innovation box simpler.
- Plan energy-saving investments for the higher 2027 deduction.

Our take

No corporate rate change is among the reported measures, but several technical fixes matter for holding structures. Gulf groups using Dutch holding companies should look at the FX hedging change first.

Sources

- Rijksoverheid: Tax Plan 2027 proposals (15 September 2026)
- Rijksoverheid: Bill Tax Plan 2027
- CMS: Netherlands presents its Tax Plan for 2027

Important. This summary is for general information and is not tax, legal or financial advice. It is based on public Government of the Netherlands publications, together with adviser commentary, and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

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