NETHERLANDS TAX | TAX PLAN 2027 · BOX 3 · PILLAR TWO

Dutch Tax Plan 2027 passes the House by 76 votes to 74: what changed

Published 16 November 2026 · The Finance Intellect · Source-based summary

On 12 November 2026 the Dutch House of Representatives passed the Tax Plan 2027 package by 76 votes to 74. Amendments added a 38.5% box 3 top rate from 2029 and froze box 2 thresholds for 2027-2031. The Senate still has to vote, and there is no majority there yet.

Country reference

- **Country:** Netherlands
- **Authorities:** Tweede Kamer (House of Representatives), Ministry of Finance
- **Topic:** Tax Plan 2027 package
- **Key date:** 12 November 2026 (House vote)
- **Law:** Belastingplan 2027 (kamerstuk 37022), Overige fiscale maatregelen 2027 (37023), start-up and scale-up share options bill (37024), Pillar Two safe harbour bill, box 3 amending bill (37053)

What happened

After about ten hours of debate the House passed the Tax Plan 2027 by a roll-call vote of 76 to 74. The VVD, a coalition party, voted against. The package also includes the Pillar Two safe harbour bill, the start-up share options bill and a box 3 amending bill. We covered the original business measures on 9 October.

Amendments adopted

- **Box 3:** a new 38.5% top rate from 2029 on savings and investment income above EUR 60,000 a year; the regular rate falls from 36% to 35.5%.
- **Box 2 and gift and inheritance tax:** bracket thresholds not indexed for 2027 to 2031.
- **Box 1:** first bracket cut by 0.25 percentage point, with smaller further cuts.
- **WBSO (R&D wage credit):** bracket limit set at EUR 396,082 from 1 January 2027.
- **Earnings stripping:** an exception for housing associations from 1 January 2028.
- **Company cars:** no pseudo-final levy on fossil-fuel cars provided for up to 14 calendar days a month, from 1 January 2027.
- **Gift and inheritance tax:** the valuation discount rate falls from 6% to 3% from 1 January 2028.

What comes next

The Senate must approve the package before the end of the year for most measures to start on 1 January 2027. Reports say the supporting parties are four to five seats short there. The political position of the cabinet is also uncertain.

What to do now

- Model 2027 payroll and car benefit changes, but keep a fallback in case the Senate rejects or delays the package.
- Shareholders with substantial interests should review dividend timing with the frozen box 2 thresholds in mind.
- R&D-active companies should update WBSO applications for the new bracket limit.
- Gulf-based owners of Dutch holding and real estate structures should watch the box 3 and Pillar Two safe harbour outcome.

Our take

The House vote is a step, not the finish line. The changes affect individuals and owners more than corporate tax, but the narrow margin and a Senate without a majority mean finance teams should plan for more than one outcome for 1 January 2027.

Sources

- Tweede Kamer: voting results, Tax Plan 2027 package (12 November 2026)
- Taxlive (professional news, Dutch): Tweede Kamer toch akkoord met pakket Belastingplan 2027 en novelle box 3 (12 November 2026)
- NL Times (press): Left-center income and asset tax deals pass despite VVD protest (12 November 2026)

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

ABOUT THE FINANCE INTELLECT

A Finance Knowledge & Resource Platform by Neocor Consultancy. Weekly tax and finance insights, Excel templates, calculators and a learning hub for finance leaders and professionals.

Platform: thefinanceintellect.com | **Owner:** neocorconsultancy.com