

Upper House of Dutch Parliament passes 2025 Tax Plan and other tax bills

On December 17, 2024, the Upper House of the Dutch Parliament passed the entire 2025 Tax Plan package. It also passed an amending Act and adopted two motions.

Bills passed

In total, the Upper House voted on 11 (tax) bills and an amending Act. All 11 bills and the amending Act were passed.

Bills passed

- 2025 Tax Plan
- 2025 Tax Plan BES Islands
- Minimum Taxation Act (Amendment) Act 2024
- Business Succession Tax Relief (Amendment) Act 2025
- Other Tax Measures 2025
- Taxation Miscellaneous Provisions Act 2025
- Netting scheme (Termination) Act
- Amendment of the Child-related Budget Act to increase the child-related budget as a means of improving consumer purchasing power
- Amendment of the Surviving Dependents Act and the Participation Act in connection with the double general tax credit in the reference minimum wage not being phased out in 2025, 2026 and 2027
- Amendment of the Personal Rent Allowance Contribution (Reduction) Act, the Housing Allowance Act and several other Acts to improve purchasing power and simplify the scheme
- The Rent Allowance (Simplification) Act; this bill was not part of the 2025 Tax Plan package, but was dealt with at the same time as the 2025 Tax Plan package.

For more information about the above bills, we refer to our [memorandum](#) on the plans presented on Budget Day and our memo's about the three subsequent Memorandums of Amendment that mainly concerned the [business succession tax relief](#), the [30% ruling](#), and the [extended deadline](#) for restructuring a mutual fund, as well as our [memorandum on the amendments proposed by the Lower House](#).

Amending Act 2025 Tax Plan BES Islands

The Upper House passed an amending Act to the 2025 Tax Plan BES Islands, as a result of which several measures from the 2025 Tax Plan BES Islands will take effect on January 1, 2025, despite the previously envisaged postponement until January 1, 2026. These measures relate to the linking of the tax-free amount in personal income tax and payroll tax to the statutory minimum wage and the associated covering measures, such as increasing the revenue tax rate from 5% to 7.5% (see our [Budget Day memorandum, section 12.4](#)).

Adopted motions

Unlike the Lower House of Parliament, the Upper House cannot make changes to the bills, because it does not have a right of amendment. However, the Upper House can adopt motions by majority vote. By adopting a motion the Upper House gives its

opinion of the policy pursued, calls on the government to do something or not do something or makes general comments on certain matters or current developments. Although an adopted motion has political significance, ministers are not obliged to implement it. The two motions adopted by the Upper House are discussed below.

Encouraging health eating in the new tax system ([36.602. J](#))

In this motion the government is asked to also include criteria to encourage the use of healthy food and drinks and to discourage the use of unhealthy food and drink when shaping the new tax system.

Ending the rules for donations via companies ([36.602. N](#))

In this motion the government is asked to consult with the sector about the impact of ending the rules for donations via companies and to explore possible alternatives for this together with the sector.

With regard to the latter motion, we would like to point out that, under certain conditions, those rules presuppose that no distribution to substantial interest holders has taken place in respect of certain gifts, which means that no dividend or personal income tax is payable. The rules on donations via companies will end as of January 1, 2025. These rules must be distinguished from the rules for the deduction of donations in corporate and personal income tax. Those rules will be retained (CIT) and even expanded (PIT), see [our memorandum of November 15, 2024](#) about this.

If you have any questions about this tax alert, feel free to contact us or your usual Meijburg advisor.

KPMG Meijburg & Co
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