

Netherlands

Table NL.1: Tax Revenue

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.9	12.1	12.1	12.2	12.1	11.8	11.3	11.6	11.2	10.9	11.3	11.7	11.7	25	79.1
VAT	6.9	6.8	6.8	6.9	7.0	6.8	6.5	6.8	6.5	6.5	6.5	6.4	6.6	25	44.9
Taxes and duties on imports excluding VAT	1.5	1.5	1.4	1.6	1.5	1.5	1.3	1.5	1.4	1.4	1.4	1.4	1.6	4	10.9
Taxes on products, except VAT and import duties	2.6	2.8	3.0	2.8	2.7	2.6	2.5	2.2	2.2	2.0	2.2	2.2	2.1	25	14.3
Other taxes on production	1.0	1.0	1.0	0.9	0.9	0.9	1.1	1.1	1.1	1.1	1.2	1.6	1.3	15	9.0
Direct taxes	10.3	10.1	11.0	11.1	11.4	11.1	11.3	11.4	10.9	10.4	10.4	10.9	11.8	12	79.9
Personal income taxes	6.2	5.6	6.2	6.4	6.7	6.6	7.8	7.7	7.4	7.0	6.8	7.0	7.7	11	52.2
Corporate income taxes	2.9	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	9	18.4
Other	1.3	1.3	1.4	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.4	1.4	7	9.3
Social contributions	13.0	13.1	12.2	13.1	12.6	13.5	12.8	13.1	13.8	14.7	14.9	14.9	14.2	7	96.4
Employers'	4.1	4.1	3.8	4.3	4.2	4.5	4.6	4.6	4.7	5.1	4.8	5.3	5.1	18	34.8
Households'	8.9	9.0	8.4	8.8	8.3	9.0	8.2	8.5	9.1	9.6	10.1	9.6	9.1	1	61.6
Less: capital transfers ⁽²⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
Total	35.2	35.2	35.4	36.4	36.0	36.4	35.4	36.1	35.9	36.0	36.5	37.5	37.8	11	255.4
B. Structure by level of government															
as % of total taxation															
Central government	58.4	58.0	60.6	59.9	60.9	58.7	59.3	59.1	56.9	54.4	54.5	55.6	57.4	17	146.6
State government ⁽¹⁾	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Local government	3.9	4.0	4.0	3.3	3.3	3.3	3.7	3.7	3.8	3.9	3.8	3.8	3.8	17	9.6
Social security funds	36.9	37.1	34.5	36.0	34.9	37.0	36.1	36.3	38.4	40.8	40.8	39.6	37.7	7	96.4
EU institutions	0.8	0.9	0.9	0.8	0.9	0.9	0.8	0.9	0.9	0.9	0.8	1.0	1.1	2	2.8
C. Structure by economic function															
as % of GDP															
Consumption	11.3	11.5	11.5	11.5	11.3	11.2	11.0	11.3	11.0	10.8	11.0	11.1	11.3	18	76.5
Labour	18.7	18.1	17.9	18.7	18.3	18.9	19.7	19.7	20.2	20.6	20.7	20.5	20.6	9	139.6
of which on income from employment	15.2	14.7	14.5	15.2	14.9	15.4	15.9	15.7	16.0	16.2	16.0	15.9	16.1	12	108.7
Paid by employers	4.2	4.1	3.9	4.4	4.3	4.5	4.7	4.7	4.8	5.1	5.0	5.4	5.2	19	35.0
Paid by employees	11.1	10.6	10.7	10.9	10.6	10.9	11.2	11.0	11.2	11.1	11.0	10.5	10.9	8	73.6
Paid by non-employed	3.5	3.5	3.4	3.5	3.4	3.5	3.8	4.0	4.2	4.4	4.8	4.6	4.6	2	30.9
Capital	5.2	5.5	6.0	6.2	6.4	6.3	4.7	5.1	4.6	4.5	4.8	5.9	5.8	17	39.3
Income of corporations	2.9	3.1	3.4	3.4	3.4	3.3	2.2	2.3	2.2	2.1	2.2	2.6	2.7	11	18.4
Income of households	-1.1	-1.0	-1.3	-1.1	-1.1	-1.1	-1.2	-1.1	-1.1	-1.0	-0.9	-0.8	-0.7	28	-4.6
Income of self-employed	1.7	1.7	1.9	2.1	2.2	2.4	2.2	2.4	2.2	2.1	2.1	2.4	2.1	6	14.1
Stock of capital	1.8	1.8	1.9	1.8	1.8	1.7	1.6	1.5	1.4	1.3	1.4	1.8	1.7	13	11.5

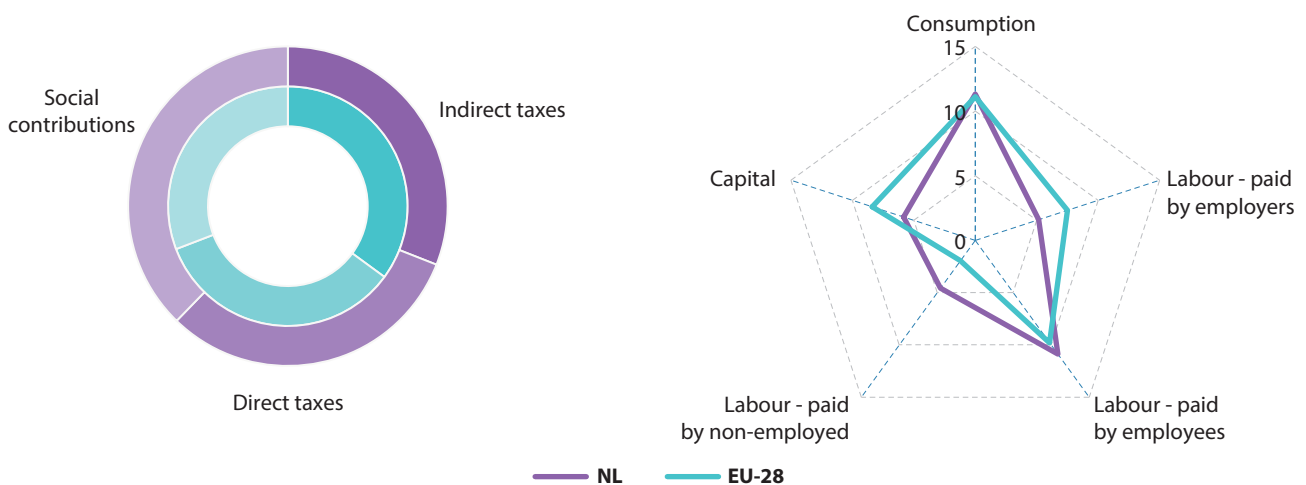
Table NL.1: Tax Revenue (continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Ranking 2015	Revenue 2015 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.3	3.5	3.6	3.6	3.4	3.5	3.5	3.5	3.5	3.3	3.3	3.4	3.4	6	22.9
Energy	1.7	1.8	1.9	1.9	1.7	1.8	1.9	1.9	1.9	1.8	1.9	1.9	1.9	15	12.8
of which transport fuel taxes	:	:	1.3	1.2	1.2	1.1	1.2	1.2	1.2	1.1	1.1	1.1	1.1	25	
Transport	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.0	0.9	1.0	1.0	3	7.0
Pollution and resources	0.48	0.47	0.47	0.48	0.47	0.48	0.49	0.50	0.49	0.47	0.44	0.46	0.46	2	3.1
E. Property taxes as % of GDP															
Taxes on property	1.6	1.6	1.7	1.7	1.6	1.5	1.3	1.3	1.2	1.1	1.2	1.6	1.5	11	10.1
Recurrent taxes on immovable property	0.5	0.6	0.6	0.5	0.5	0.5	0.6	0.6	0.6	0.6	0.7	0.9	0.9	10	5.8
Other taxes on property	1.0	1.1	1.1	1.1	1.1	1.0	0.7	0.7	0.5	0.5	0.5	0.7	0.6	12	4.3
F. Implicit tax rates %															
Consumption	23.6	24.1	24.6	25.4	25.5	25.6	25.0	26.0	25.1	24.8	25.1	25.5	25.9	8	
Labour	30.0	29.5	29.9	32.1	31.3	32.0	31.4	31.9	32.3	32.4	32.1	32.1	32.7	17	
G. Payable tax credits as % of GDP															
Total payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Tax expenditure component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Transfer component	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.
Total tax revenue adjusted for payable tax credits	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		n.a.

(1) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.
 (2) Representing taxes assessed but unlikely to be collected.

Source: DG Taxation and Customs Union, based on Eurostat data

Figure NL.1: Tax revenues by main taxes, compared to EU-28, 2015 (in % of total taxation (left graph) and in % of GDP (right graph))



Source: DG Taxation and Customs Union, based on Eurostat data.

Table NL.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
The maximum of the general tax credit will increase to EUR 2 254 (2016: EUR 2 242). Furthermore, the general tax credit will decrease by 4.787 % for every euro earned (2016: 4.822 %).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
The tax credit for box 1 income for elderly with an income up to EUR 35 949 has been increased by EUR 215 in 2017 amounting to EUR 1 292 (2016: EUR 1 187).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Decrease of the length of the 3rd bracket by EUR 400 up to EUR 67 072 (2016: EUR 66 421).	Rate increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Decrease of the maximum of the earned income tax credit (EITC) by EUR 46 amounting to EUR 3 223 (2016: EUR 3 103). And decrease of the income level at which the EITC starts to decrease by EUR 1 500 to EUR 32 444 (2016 EUR 34 015).	Rate increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
(also CIT) Phasing out the voluntary pension scheme for director-owners of corporations.	Neutral	Announcement: 20-09-2016
Corporate income tax		
Gradual increase of the length of the 1st bracket to EUR 350 000 in 2021 (2016: EUR 200 000).	Rate decrease	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Changes to align the Dutch innovation box with BEPS action point 5 for preferential regimes on intellectual property.	Base increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017
Limitation of interest deduction by stricter definition of related parties and stricter anti-abuse rule tackling excessive interest payments in case of acquisitions.	Base increase	Announcement: 20-09-2016 Legislation: 20-12-2016 In force from: 01-01-2017