European elections June 2024

Overview of the tax items in the Dutch election programs for the European Parliament

May 29, 2024

Start here

Building a better working world

Overview of the tax items in the Dutch election programs for the European Parliament

Introduction and readers guide

On June 6, 2024, Dutch citizens will once again face an important decision: the European elections. These elections will determine who will represent the Netherlands in the European Parliament and help determine country's direction within the European Union. EU citizens outside the Netherlands will also be participating in the voting democratic process of the European Parliament in June 2024. Even though European elections receive less attention comparing to national elections, their influence should not be underestimated.

The EU plays an ever-increasing role in our daily lives. The European Union takes decisions concerning matters such as trade, environmental concerns, safety, social policy, and tax regulation, all of which directly impact Dutch citizens. Moreover, the outcome of the European election determines how the Netherlands is represented in the European Parliament. The European Parliament holds a pivotal role in the legislative process and reviews the actions of the European Commission. But how does tax (legislation) interact with the European elections? What was the outcome of the previous European elections? What is the role of the European Parliament within the context of the European Union's tax legislation framework? We will elaborate on these aspects on pages 2, 3 and 4.

Most Dutch political parties participating in the European elections prepare a European election program. Several parties have already published their program. We have compiled a detailed overview of the tax items included in each program. The various parties are listed in the order of their seat numbers originating from the 2019 elections. During course of the elections the overview may be supplemented with parties that, based on public opinion polls, may potentially secure seats. This overview can be found on pages 5 through 15.

For the sake of completeness, we note that solely tax items in European election programs of the national parties have been filtered for this overview. We have not included any (European) tax items in the election programs of the Dutch House of Representatives (Dutch: *Tweede Kamer der Staten Generaal*) elections that took place on November 22, 2023. For a comprehensive overview of all tax items in the election manifestoes of the Dutch House of Representatives – set out in various tax topics – we kindly refer to the EY website tax items election manifestoes (please note that this overview is in Dutch). Our overview also does not take into account any (tax) statements made in the media.

Table of contents

We note that there is no intention whatsoever to express preference for any political party and/or to assess the tax items of the programs. The overview has been compiled with the utmost care and is intended to provide general information. No legal rights or entitlements may be construed or derived from the data as displayed in this overview.

This overview has been updated up to and including May 29, 2024.

Background: EU Member States (Council of the EU), European Commission and European Parliament

EU Member States

Council of the EU

EU Member States remain sovereign and independent, but combine their sovereignty in the EU. The Council of the EU represents Member States in the EU and consists of various Ministers of the EU Member States.

EU institutions

European Commission

The European Commission functions as the executive body of the EU. During the EU legislative process, the Commission proposes new legislation. Any law proposal must be adopted by the legislature before being enacted. In many cases, both the European Parliament and the Council act as co-legislator. However, in some cases, there is only one legislator. For example, the Council of the EU is often the sole legislator for EU tax legislation.

EU Citizens

European Parliament

The European Parliament is the only EU body that is directly elected: it represents the interests and voice of EU citizens. It shares its power with respect to EU budget and legislation with the Council. Over the years, the European Parliament has also become (increasingly) involved in tax matters.

Background: Elections of the European Parliament and European Commission

The European Union as a legislative institution

The European Commission, the Council of the European Union (the Council), and the European Parliament each play a role in the legislative process of the European Union (EU). The European Commission usually proposes EU legislation. The European Parliament and the Council decide on its approval. In addition to its legislative role, the European Parliament reviews actions taken by the European Commission. The upcoming elections help determine the composition of both the European Parliament and the European Commission.

European Parliament elections

During the European elections (in all 27 EU Member States), EU citizens elect their representatives as members of the European Parliament (MEPs). MEPs, among other things, assess the legislative propositions put forward by the Commission, make decisions with the Council on the EU Budget, and monitor the overall functioning of the EU. All EU citizens eligible to vote can directly vote for the MEPs listed on the *national* political party list.

A total of 720 members of the European Parliament will be elected in June 2024. Each EU Member State has a set number of seats depending on population size. The Netherlands has been allocated 31 seats for the 2024 elections, which is two more than the current 29 seats. The distribution of the 29 seats among Dutch political parties (after redistribution of the seats due to the Brexit) is depicted in Figure 1.

The electoral contest is conducted among national political parties. However, once MEPs are elected, most choose to unite in parties in order to exert more influence. MEPs unite into parties based on political affiliation. Each group (today) has a minimum of 23 members from at least four different Member States. The current Parliament has seven political groups. A visual representation of the seats among these European political parties (immediately after the 2019 election results) is depicted in Figure 2. We note that changes occurred in the period after the 2019 elections which impacted the distribution of the seats. These changes have not been included in the overviews on this page.

European Commission elections

The President and members of the European Commission are not directly elected but are composed by means of a complex process. An important step in this process is the proposal of candidates for the presidency by parties of the European Parliament. Many parties propose such candidate before the elections (*Spitzenkandidat*) and some after. Subsequently, EU citizens elect the MEPs (as described above). After the election by means of joint procedure of the European Council and the European Parliament a potential president, chosen from representatives of the largest party within the European Parliament, is selected and elected. The elected President, in consultation with the Member States, selects other candidate members of the European Commission, also known as 'EU Commissioners'. Each Commissioner is assigned a specific portfolio and subsequently assessed by the European Parliament.

Figure 1: Seats of Dutch political parties in the European Parliament (29 seats total)

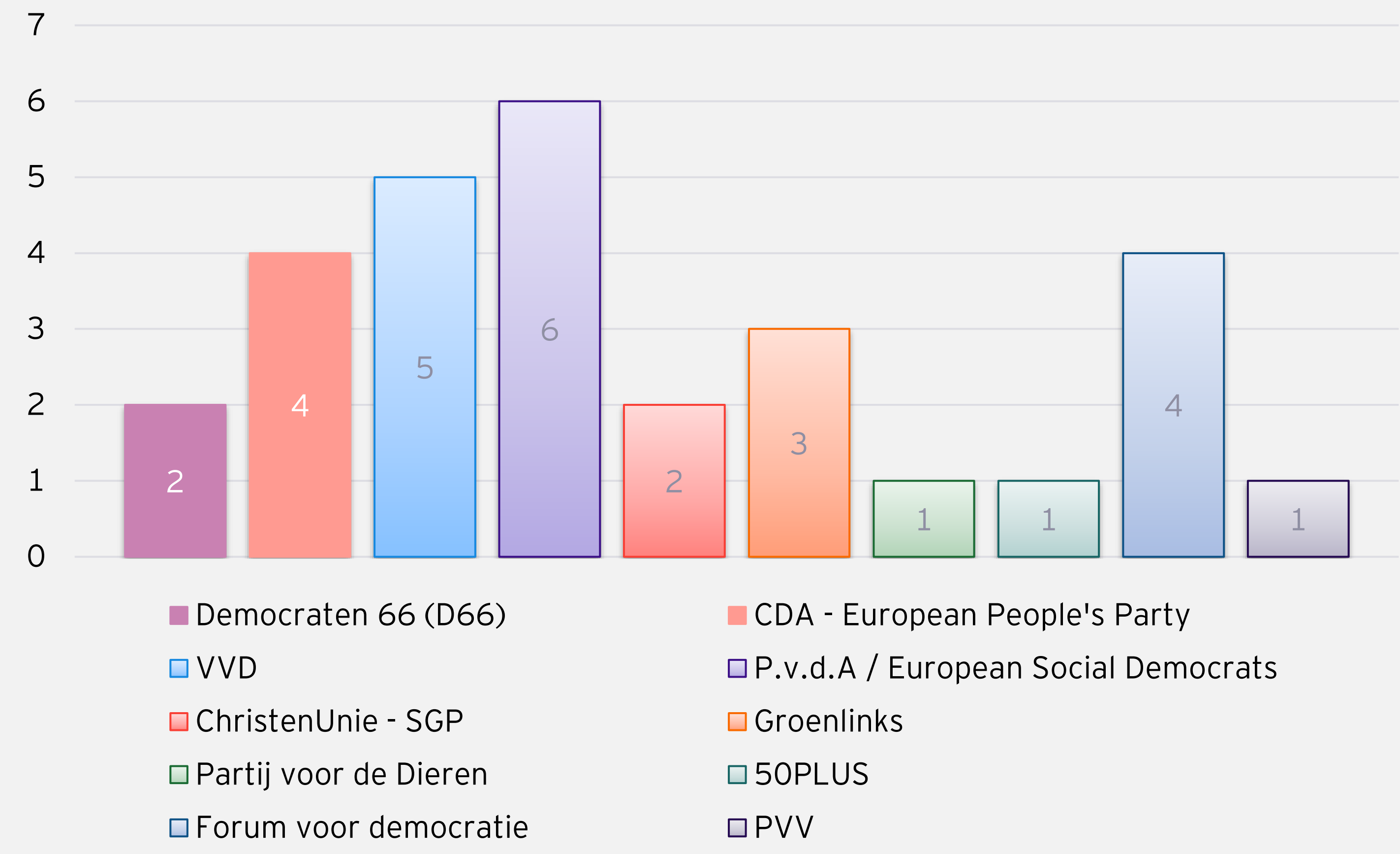


Figure 2: Seats of European Parliament (based on 2019 European election results)

Party	Abbreviation	Affiliated Dutch party	Seats
Confederal Group of the European United Left/Nordic Green Left	GUE/NGL	SP, PvdD	41
European Conservatives and Reformists	ECR	SGP	62
Group of the European People's Party	EPP	CDA, ChristenUnie, 50PLUS	182
Progressive Alliance of Socialists and Democrats	S&D	PvdA	154
Group of the Greens/European Free Alliance	Greens-EFA	Groenlinks, VOLT	74
Identity and Democracy	ID	PVV	73
Renew Europe	Renew	VVD, D66	108
Not registered		FvD	57

Background: European Union and taxes

Legislative procedure within EU tax legislation

European legislation distinguishes between general and special legislative procedures. In the general procedure, the European Parliament and the Council have an equal role as co-legislator, with both needing to approve legislative proposals of the European Commission. In the special legislative procedure, which is typically followed in the context of EU tax legislation, the Council reviews and approves legislative proposals of the European Commission. The Council's approval takes place by unanimity, meaning that each Member State within the Council holds power to veto. In this procedure only consultation (and no approval) of the European Parliament is required.

The approval of legislation on (direct) taxes requires unanimity of all Member States. The European Parliament only has a consultative role in this process.

What type of taxes?

The legislative process also distinguishes between direct and indirect taxes. Although the special legislative procedure applies for both direct and indirect tax legislative procedures, it should be noted that both (direct and indirect taxes) have their own legal basis within EU law. There is a specific harmonization provision in the field of indirect taxes (such as value added tax and excise taxes). However, direct taxes (such as income tax and corporate tax) generally do not include such specific harmonization provision in EU treaties. This means that EU Member States remain largely responsible for their own direct tax legislation.

Sovereignty (or not?)

Each Member State is considered sovereign in the context of direct taxes. The Member States therefore fundamentally have the authority to shape their own legislative framework for direct taxes, such as income, wage and corporate taxes. In doing so, Member States must nevertheless adhere to EU treaties. These treaties – amongst others - stipulate Member States shall not infringe upon traditional treaty freedoms (i.e., free movement of goods, capital, services, and people). In addition, harmonization and uniformity of EU tax legislation can be achieved, for example, by means of EU Directives. Recent examples of Directives are the Anti-tax Avoidance Directives (ATAD1 and ATAD2) and the Minimum Tax Directive (Pillar 2). The latter Directive was implemented in the Netherlands last year as the Dutch Minimum Tax Act 2024 (in Dutch: *Wet minimumbelasting 2024*).

More own resources for Europe?

The European Commission contemplates to reform the current own resources within the EU as means to finance the EU budget. The current own resources consist of components such as customs duties, a component of the harmonized VAT base, contributions based on non-recycled plastic packaging waste per Member State, and contributions of Member States based on their gross national income. The proposed reforms include potential introduction of a European Carbon Levy (Carbon border adjustment mechanism, CBAM), a plastic tax, a digital tax, revenue from the Emission Trading System (ETS), and a shared corporate tax.

European Parliament and fiscal policy

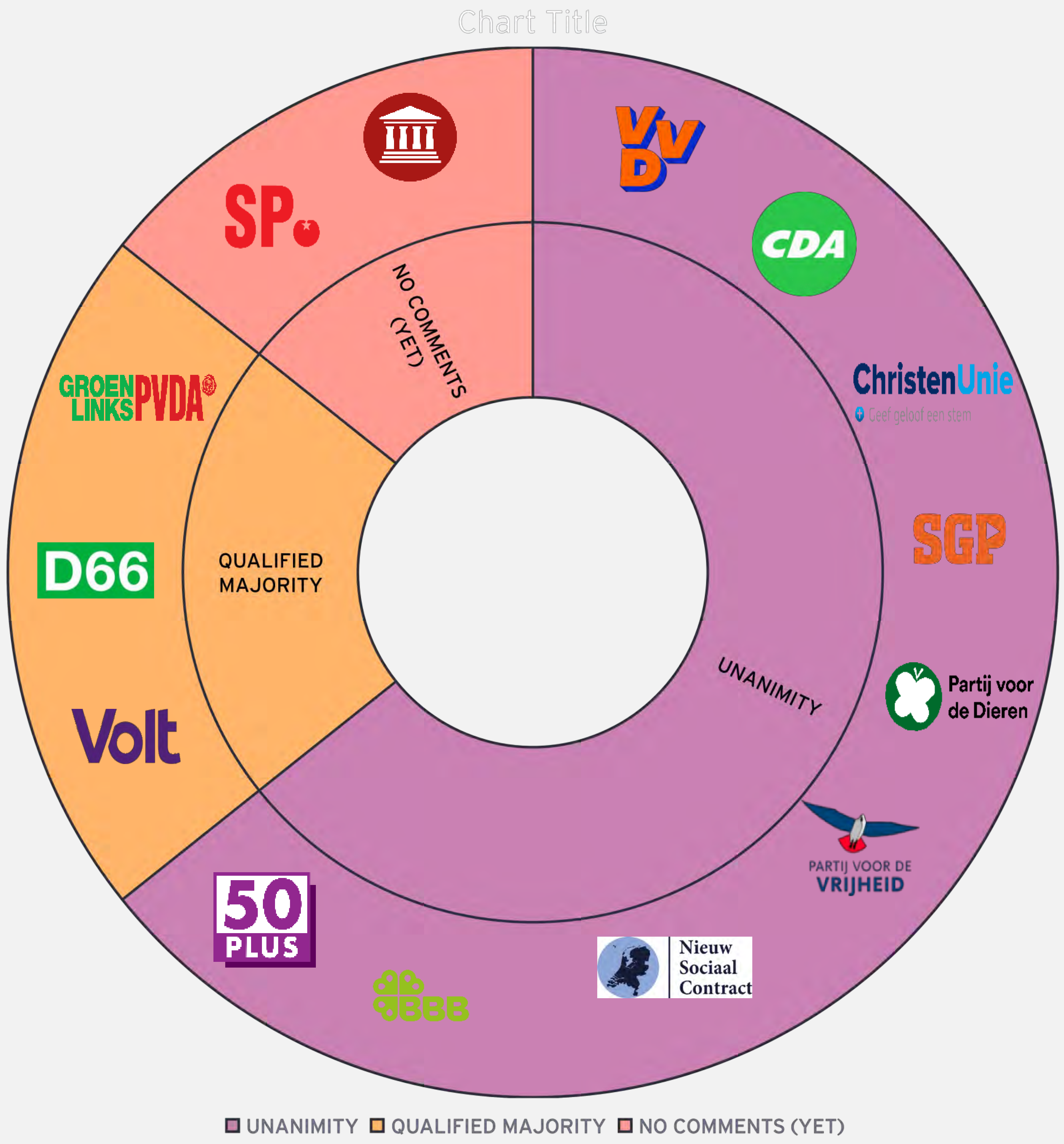
The European Parliament formally has limited powers in the context of taxation. Many of the positions included in the election programs (outlined on the following pages) will therefore not (or cannot only) be introduced by the European Parliament. In some circumstances, amendments to EU treaties may be necessary to realize certain objectives. However, these positions do provide insight into the general perspective of Dutch parties on European taxation.

The European Parliament's power in the context of taxation is limited, however, the positions of parties indicate their positions on EU and taxes

In reality, the European Parliament (or groups of MEPs) has a significant role in the area of taxation. The European Parliament has the ability to shape debates and can indirectly exert pressure on Member States to reach (unanimous) agreement. The European Parliament has also actively participated in discussions and initiatives to tackle tax evasion, increase transparency, and promote the exchange of tax information between Member States. Furthermore, one can think of hearings the Parliament has previously held regarding tax policy of specific Member States. There have also been so-called *tax visits* to countries both within and outside the EU by (sub)committees of the European Parliament. Moreover, the European Parliament often passes resolutions on tax matters, and investigations into potential tax initiatives are frequently initiated by (groups of) MEPs.

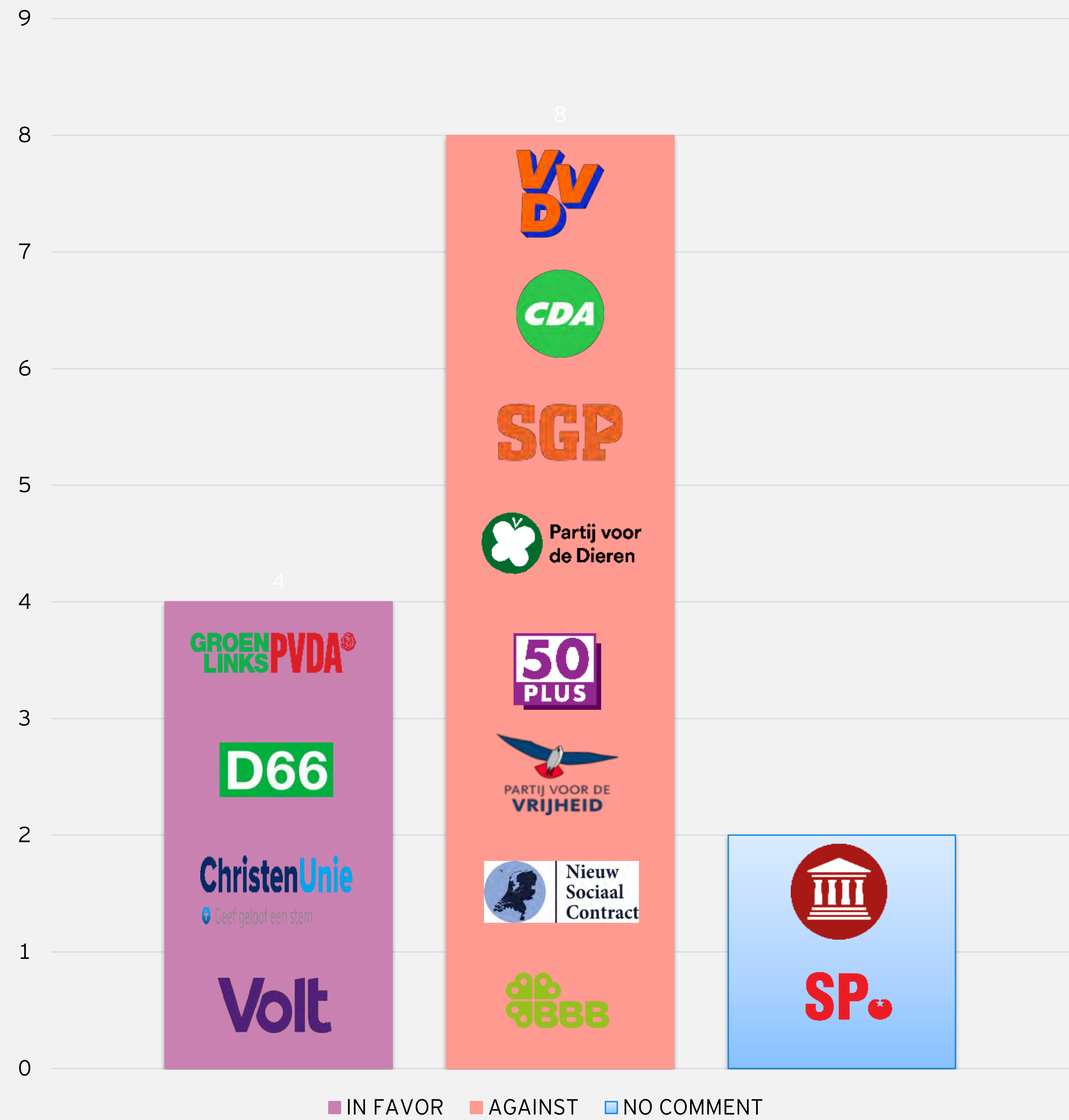
Visual:

Unanimity or qualified majority for tax policy



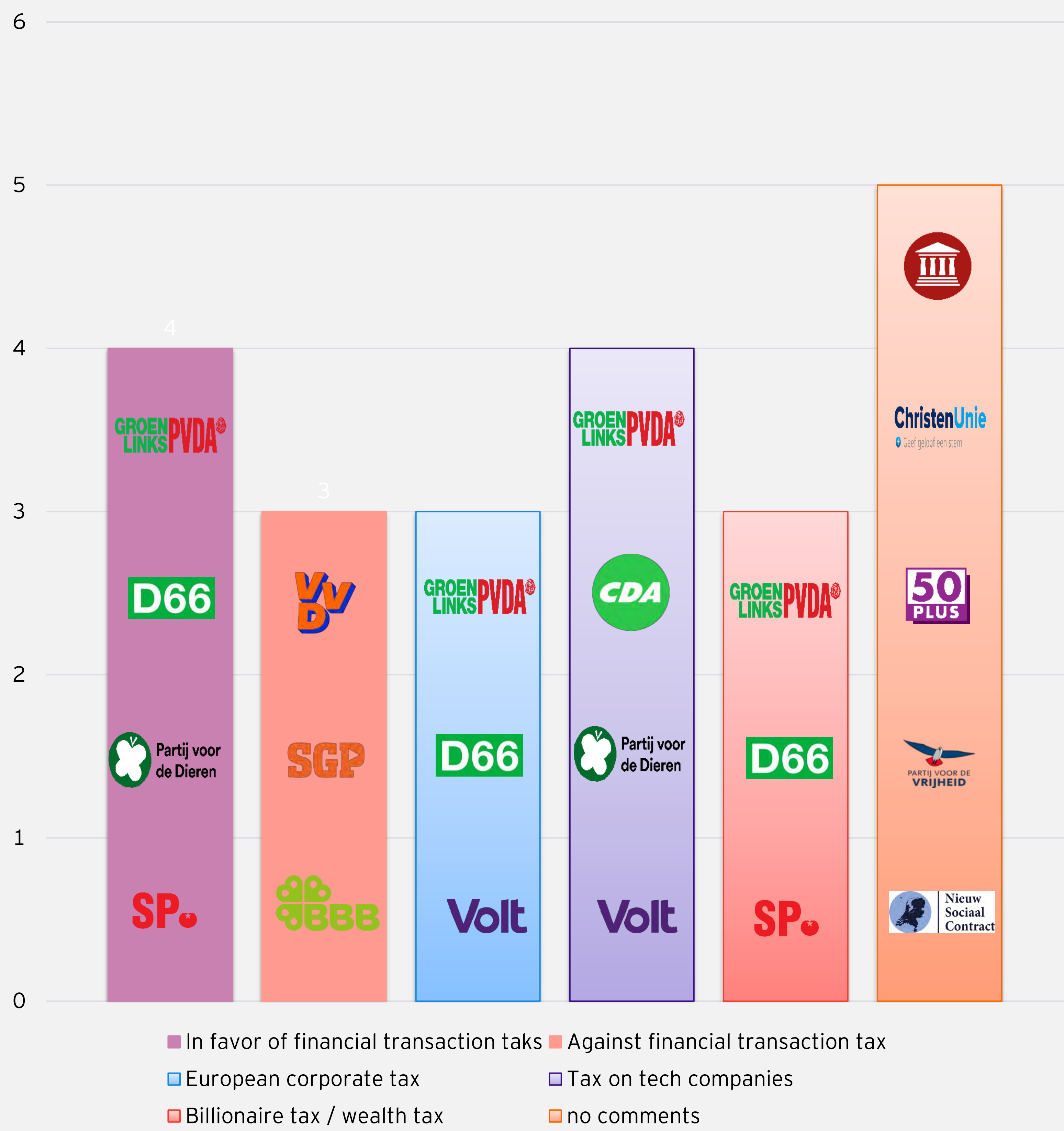
Visual:

Should the EU expand its own resources?



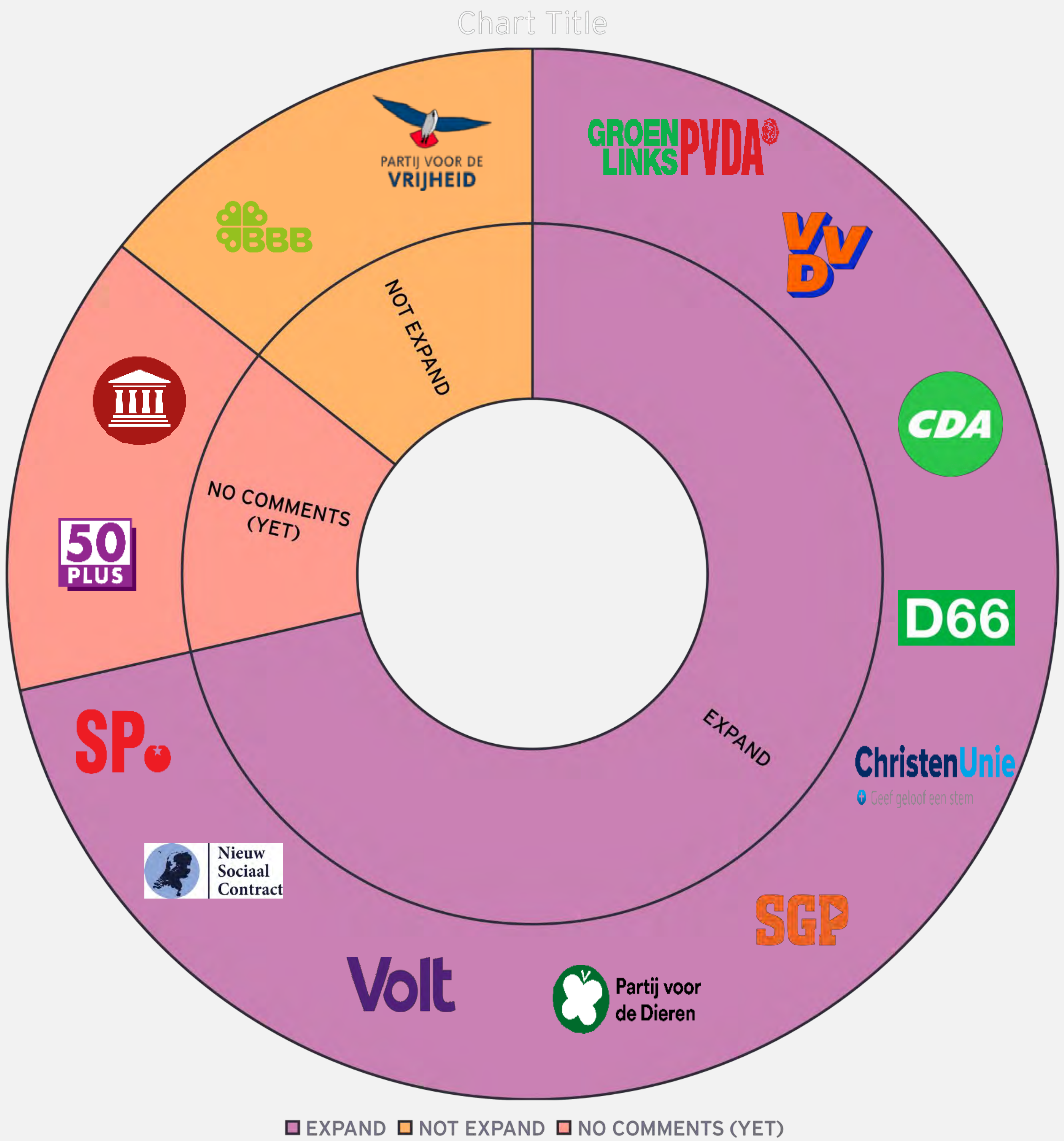
Visual:

Which tax should the EU introduce?



Visual:

Extend climate measures such as carbon tax?



Taxation - Unanimity of tax policy? Own resources and EU budget

GROENLINKS PvdA	VVD	CDA		D66	ChristenUnie Geef geloof een stem	SGP
▸ Member States should collectively be able to make decisions on more subjects - such as taxes - based on a qualified majority, rather than unanimity. ▸ Revoke veto rights on key issues such as taxes. ▸ A larger EU budget should consist of more own revenues, not solely by increasing contributions of Member States. Own revenues could consist of, for example, taxing pollution, taxing excess profits, digital services tax, a financial transaction tax, or an 'internal market tax' for the largest companies.	▸ National contributions continue to be the core funding source for the European multiannual budget and should be prioritized. ▸ Right to levy direct taxes rests with the Member States. ▸ Maintain veto rights regarding taxation issues and budgetary matters in the Council. ▸ The European Union should firstly take a critical look at its own multiannual budget and financial instruments before considering new funding sources. ▸ The potential introduction of new 'own resources' must be evaluated based on its relevance to the Netherlands and whether it does not involve a direct tax. ▸ Against Financial Transaction Tax.	▸ Taxation remains a national matter. ▸ Whenever new priorities (such as safety, energy, strategic and eco-friendly industrial strategies) demand added resources within the European budget, existing funds should be strategically reallocated.	▸ Sovereignty. We wish to exit the European Union, and reclaim control of our borders, our regulations, and our funds. Following the example of BREXIT, we aspire a full exit and the restoration of our full sovereignty.	▸ To future-proof EU budget: address cross-border taxation at a European level and classify them as EU's own resources. For example: the implementation of a billionaires' tax, a tax on large scale financial transactions (FTT) targeting high-frequency trades, taxation on multinational corporations' excess profits, and a border adjustment tax that fairly taxes the import of goods based on their CO2 footprint (CBAM). ▸ The EU Council should make decisions on tax policies with a qualified majority, especially regarding topics such as green, wealth, and corporate profit. ▸ Considering the introduction of European taxes, and establish an EU tax authority to oversee the fair collection of European taxes	▸ Taxation remains a national matter. Subsidiarity continues to be the guiding principle. European tax legislation can, as such, only be established if approved unanimously by the Council. ▸ Contribution by the Netherlands cannot be increased. However, the EU may use (part of) the European taxes for its budget if approved unanimously by the Council. ▸ Stable and consistent tax policy that creates a level playing field and promotes fair competition among companies within the EU.	▸ No new EU 'own resources' will be introduced. Direct European taxes in order finance the EU budget, such as a European financial transaction tax, are unacceptable. ▸ Tax-related decisions will continue to be made unanimously. ▸ Option for an opt-out (a provision enabling a Member State to decide not to participate in a particular EU policy) for new tax policies implemented by the EU.

Partij voor de Dieren	50PLUS	PARTIJ VOOR DE VRIJHEID	SP	Volt	Nieuw Sociaal Contract	BBB
▸ Decisions on foreign policy and taxation in Europe are made by means of consensus as much as possible. ▸ EU Member States maintain control on their own budgets, and taxes levied are received by the Member States. The authority of Parliaments in Member States to decide on taxation (tax collection) on behalf of local citizens should not be compromised.	▸ Efforts to remove member states' veto right on major decisions should be stopped. The veto right must be preserved. ▸ There is no need for a direct European tax in order to fund European policy. ▸ 50PLUS rejects new plans of the European Commission to introduce European taxes. Taxation is a right of the individual states, not the EU. However, 50PLUS is in favor of further harmonization of general tax regulations whereby member states are able to add/fill in details. 50PLUS recognizes the need for modernizing the existing tax remittance system in order to reduce the necessity for additional tax assessments and corrections.	▸ Impose a halt to the ever-increasing interference in taxation of sovereign states. Taxation is a national competence and should remain as such. ▸ Cooperating with other countries is feasible as long as the Member States are ablet to maintain their national sovereignty and identity. ▸ Commitment to substantially lower the EU budget is our. No contribution by the Netherlands for joint debts or funds outside of the EU budget.	▸ The Socialist Party (SP) is a strong proponent of international cooperation, however, the party is against a federal European Union. The party advocates for decision-making to remain as close to the local level as possible. Nonetheless, there are pressing challenges that cross national boundaries, and therefore require international coordination, such as: migration, exploitation, rights of employees, climate change, environmental pollution, and tax evasion. ▸ It is crucial that Member States maintain autonomy over their tax policies. ▸ The SP supports a European Union (EU) that engages in cooperation where necessary. However, the party opposes the concept of a 'United States of Europe' that unnecessarily strips away sovereignty of Member States.	▸ Establish a new tax structure by completing the Eurozone and banking union and empower a new European Minister of Finance to draft an annual budget. ▸ Empower the EU to handle economic shocks/downturns by implementing clear rules in case of budget deficits, reform necessities, and stabilizing investment mechanisms.	▸ No European taxes. Such levy tax rights remain reserved for Member States. Decision-making of the EU tax policy takes place by unanimity of votes. This should remain as such. ▸ Focus on moderate EU budgets by aiming at the European's core tasks.	▸ According to BBB its too early for the individual states to give up their current veto right. ▸ BBB opposes to grant the European Union more powers to independently collect 'taxes' by means of the so called 'own resources'. ▸ Member states should remain responsible for tax collection. The European Union does not play a role in tax collection.

Taxation – General

GROENLINKS PvdA	VVD	CDA		D66	ChristenUnie	SGP
▸ Fair taxes on wealth and pollution. Push for tax reforms in Member States with focus on taxation across the EU on pollution and wealth rather than labor. Minimum wealth tax to prevent EU Member States from luring wealthy people and capital with tax benefits. ▸ Taxation on crisis profit ▸ EU ensures minimum harmonization of unconditional withholding tax on dividends, interest and royalties. ▸ Introduce financial transaction tax. ▸ Introduce additional bank tax on bank profits that pass-on exclusively to shareholders and currently do not benefit depositors.	▸ Dutch taxpayers should not bear the brunt of irresponsible financial or economic behavior elsewhere in Europe.	▸ International tax for (large) Tech companies. ▸ Address tax avoidance in the international and European context. ▸ Increase transparency in the decision-making process of the European Code of Conduct Group, which is charged with tackling harmful tax competition in Europe.		▸ Shifting taxes in EU on labor to taxes on pollution and wealth. ▸ EU minimum profit taxation. In addition, equalize tax basis between Member States. ▸ Introduce European digital tax on the proceeds of digital technologies. ▸ In order to make the EU budget future-proof: tackle cross-border taxes at EU level and mark them as own EU resources. For example: introduction of millionaires tax, tax on large financial transactions (FTT) aimed at flash transactions, tax on excess profits of multinationals, and import tax on goods that taxes fairly according to CO2 emissions (CBAM).	▸ Stable and consistent tax policies that create a level playing field in order for businesses/companies to compete fairly within the EU. ▸ No barriers for family businesses in the context of taxation.	▸ No new EU 'own resources' will be introduced. Direct European taxes in order finance the EU budget, such as a European financial transaction tax, are unacceptable. ▸ Member States will implement the OECD agreement on the 15% corporate tax for multinational companies. The EU does not need to interfere in this matter. ▸ A new regulation will be implemented in the EU that requires multinational corporations to reveal the total amount of tax paid on their overall profit within their annual reports.

Partij voor de Dieren	50 PLUS	Partij voor de Vrijheid	SP	Volt	Nieuw Sociaal Contract	BBB
▸ Increase corporate tax for large corporations to at least 35% across Europe. ▸ Completely abolish all fossil fuel incentives and prevent further investments in fossil infrastructure. ▸ The EU promotes the introduction of banking taxes and financial transaction taxes, the proceeds of which are distributed among EU countries.	▸ European plan of action in order to combat tax fraud. ▸ There is no need for a direct European tax to fund European policies.	▸ Impose a halt to the ever-increasing interference in taxation of sovereign states. Taxation is a national competence and should remain as such.	▸ Mitigate tax competition by joining the OECD as European Union, and ensure all EU member states adhere to the OECD's agreements in relation to the minimum tax rate. Additionally, shell companies need to be prohibited. ▸ EU-Guidelines should focus on large corporations, thereby increase audits of multinationals and international enterprises. ▸ Wealthy billionaires are evading taxes as well, and hence, the European Union should advocate for a global minimum tax for billionaires. ▸ Introduce taxes on high-frequency trading. Moreover, EU member states should be empowered to impose restrictions on both inbound and outbound capital flows. ▸ EU must ensure that all companies and shareholders are taxed fairly, and hence, are taxed more heavily.	▸ Implement a 22% minimum tax rate for corporations throughout the EU, and taxing corporate profits where they are generated. ▸ Levy taxes on revenues from digital technologies in the countries where they are generated.	▸ No European taxes. Such levy tax rights remain reserved for Member States. ▸ Cross-border fraud and tax evasion of (extremely) wealthy individuals and large companies must be addressed.	▸ Taxation is a national competence and it should remain that way. The BBB is also very critical about the expansion of 'own resources'. ▸ BBB is against the introduced European plastic tax and proposal for a European financial transaction taxes. ▸ BBB supports the broad international agreements on a minimum corporate tax rate of 15%. However, member states should remain responsible for collecting taxes. It is important the European Union does not get involved in tax collection.

Companies - General

GROENLINKS PvdA	VVD	CDA		D66	ChristenUnie Geef geloof een stem	SGP
- Expand the crisis tax on fossil fuel companies to other sectors such as the pharmaceutical industry or supermarket chains. - Introduce European framework for profit and corporate tax. Also introducing a minimum profit tax of 18% across Europe. - Enhance large companies' responsibility to publicly report their effective tax contributions, economic activities, and incentives in all jurisdictions in which they are active. - Eliminate all barriers for Member States to counter companies that substantial lack economic activity. - Introduce financial transaction tax. Increased tax on quick share sales / repurchasing of shares. - Introducing tax on excess profits generated by the defense industry.	- Not in favor of the Financial Transaction Tax. - Dutch taxpayers should not become victims of irresponsible financial or economic conduct elsewhere in Europe. - The European Commission regularly puts forth reform-proposals to Member States. Brussels' institutions must in such case be willing to tighten their belts when failing to achieve their budget goals.	- Maintain control on our data. This requires strict oversight, paid for by an international tax on large tech companies. - EU must come up with a solution in order to clarify where cross-border employees are considered taxpayer. Especially now that many companies embrace hybrid working, it is unclear for employers and employees what they are dealing with. - EU develops a European system for recognition of vocational training by means of a "skills passport", and enhanced coordination of social security and taxation for people physically or digitally working across borders away from their homes.		- Introduce European minimum rate of profit tax in order to fairly tax companies and especially multinationals. In addition, unify the tax-base among the Member States. - Introduce European digital tax on proceeds of digital technologies in order to combat tax evasion of 'internet companies' within the EU. - Remove barriers in the context of taxation and social security for employers and employees in order to streamline and simplify cross-border employment. - It will become mandatory to create reports on border effects. Investigate whether the 'country of employment principle' (in Dutch: '*werkland beginsel*') can be further strengthened, allowing people to access social benefits in the country where they work. The expansion of border information points.	- Family businesses should be given the opportunity to grow, and not being disadvantaged compared to public listed companies. It is therefore crucial that Member States will ensure to smoothen the transfer of businesses to next generations, and prevent barriers being erected (specifically those that create complexities from a taxation perspective in case of business transfers).	- Member States will implement the OECD agreement on the 15% corporate tax for multinational companies. The EU does not need to interfere in this matter. - A new regulation will be implemented in the EU that requires multinational corporations to reveal the total amount of tax paid on their overall profit within their annual reports. - Financial transaction tax is unacceptable

Partij voor de Dieren	50 PLUS	PARTIJ VOOR DE VRIJHEID	SP	Volt	Nieuw Sociaal Contract	BBB
- Raise profit tax on major corporations to a minimum of 35% throughout Europe. - EU will introduce and encourage banking taxes and financial transaction taxes. Additional tax revenues are subsequently spread among EU nations. - Enable tax on digital services, thereby ensuring large tax companies to pay their fair share. - Minimize (secretive) agreements on tax rates between large corporations and local governments (known as rulings), and instead, push for transparency. - Mandatory public Country-by-Country reporting in all countries for companies conducting business activities therein. This also applies to countries not on the blacklist / with a turnover with of less than EUR 750 million.	- Large corporations must pay minimum tax in every EU country in which they operate. This aids in the prevention of tax avoidance and ensures a fairer financial contribution to their host countries.		- EU must ensure that all companies and shareholders are taxed fairly, and hence, are taxed more heavily. - Introduce taxes on high-frequency trading. Moreover, EU member states should be empowered to impose restrictions on both inbound and outbound capital flows.	- Implement minimum tax rate of 22% for corporations throughout EU, and taxing corporate profits where they are generated. - Levy taxes on revenues from digital technologies in the countries where they are generated.	- The issue of cross-border employment in relation to paying taxes, social security and administrative burdens must resolved by the European Union as soon as possible.	- BBB supports the broad international agreements on a minimum corporate tax rate of 15%. However, member states should remain being responsible for collecting taxes. It is important the European Union does not get involved in tax collection. - BBB is against the introduced European plastic tax and proposal for a European financial transaction taxes. - Remote work become more common. A lot uncertainties on taxation and social security exist in this regard. BBB advocates for national regulations being aligned better. This does not mean that competencies in this regard should be shifted to Brussels.

Companies – Economic climate, tax avoidance

GROEN LINKS PvdA	VVD	CDA		D66	ChristenUnie Geef geloof een stem	SGP
► Combat tax havens within and outside the EU. The EU must put a stop to the race towards ever-lowering corporate tax rates. The Netherlands' role as tax haven must come to an end. ► The EU tightens criteria for the blacklist of tax havens, improves transparency of the selection process, and ensure none of the EU Member States behave as tax havens. ► European taxation on capital flows/proceeds to countries on the blacklist. ► Tighten Controlled Foreign Company (CFC) rules on profit flows to tax havens. ► European minimum standards to prevent tax evasion by means of investment treaties. ► Improved registration to combat shell companies. ► Abolish tax provisions that create unfair competition on labor conditions, such as tax benefits for expats.	► Implement a 'one-in, one-out policy' for business regulations, including for small and medium-sized enterprises (SMEs). For each new rule imposed, at least one existing rule is removed to maintain regulatory balance.	► Address tax evasion both at an international and European level. ► Increase transparency in the decision-making process of the European Code of Conduct Group, which is charged with tackling harmful tax competition in Europe.		► Address tax evasion / avoidance at a European level by harmonizing regulations, investing in enforcement, and establishing international agreements. ► Ease the process for borrowing funds for green investments to encourage sustainable developments. ► Enhance checks and balances to ensure fair payment of taxes, and streamline rules for businesses/companies operating in multiple countries simultaneously. The European Central Bank should prioritize environmentally-friendly businesses over companies being reliant on fossil fuels.	► Simplify the process for SMEs and startups to access European innovation funds. The lack of a European Capital Markets Union generally inhibits startups and innovation. ► International agreements on a minimum tax rate are required to prevent tax evasion and race to the bottom. EU has the role to enforce such agreements. ► Europe continues combating tax base erosion and profit shifting to avoid tax evasion. ► In European assemblies, like the Code of Conduct Group, consensus must be reached to mitigate tax competition among Member States. This may pertain provisions such as expatriate benefits or corporate tax incentives.	

Partij voor de Dieren	50 PLUS	Partij voor de Vrijheid	SP	Volt	Nieuw Sociaal Contract	BBB
► Minimize (secretive) agreements on tax rates between large corporations and local governments (known as rulings), and instead, push for transparency. ► Promote cooperation between tax authorities in Member States to effectively tackle tax evasion. ► Mandatory public Country-by-Country reporting in all countries for companies conducting business activities therein. This also applies to countries not on the blacklist / with a turnover less than EUR 750 million. ► Expand the EU blacklist of tax havens by including countries (including those within the EU) that enable companies to effectively pay 0% tax or allow owners to remain untraceable. Being listed should result into sanctions. ► Inventions developed by means of public incentives should become public property.	► European action plan for combating tax fraud, tax evasion and tax avoidance.		► Countries cannot allow being played off against each other; they should unite in their fight against the tax-evading-multinationals. ► Organizations can qualify for EU incentive if they clearly support social objectives, including diminishing the reliance on non-EU nations for pivotal commodities. The purpose of financial incentives are not increasing profit of shareholders. Hence, in case incentives which are funded by the state, the state should be entitled to a certain degree of control or stake holding. In case incentives are granted for new technologies and innovation, the knowledge which generated as result thereof should benefit the whole society. ► The Netherlands and the EU should commit to tackle tax avoidance decisively in an international context, such as within the framework of the OECD.	► Simplify access to funding for startups and smaller businesses in order to bolster their financial stability and growth potential.	► Cross-border fraud and tax evasion of (extremely) wealthy individuals and large companies must be addressed. The battle against tax avoidance must continued, and requires cooperation of all Member States. Focus on where (extremely) wealthy individuals are shifting cash and capital to the most tax-friendly jurisdiction within Europe. ► Companies experience a large burden of administrative costs, inter alia due to overlapping rules and/or rules with a cumulative character. This burden needs to be drastically reduced.	► BBB advocates for a separate European Commissioner for Small and Medium-sized Enterprises ('SME's') and Competitiveness who will be responsible for reducing administrative burdens. ► European research and development funds need to be made accessible to SMEs, start-up companies, and family owned businesses.

Climate - Car, train, aviation, shipping

GroenLinks PvdA	VVD	CDA		D66	ChristenUnie Geef geloof een stem	SGP
▸ The tax benefits for aviation needs to be phased out. Eliminate global VAT and excise exemptions for aviation. Implement a European kerosene tax and 'frequent flyer tax' (in Dutch: *veelvliegerstaks*). ▸ Extend the European Emissions Trading System (ETS) to flights between the EU and third countries. ▸ Address the emissions from shipping and aviation by introducing increased taxes on kerosene and fuel oil, and accelerate the phased reduction of emission rights for these sectors. ▸ Encourage governments to dissuade the sale of new fossil fuel-powered vehicles before the 2035 deadline by means of: taxes, emission-free zones or specific requirements for company/leased vehicles. ▸ Eliminate incentives for building fishing vessels. Abolish excise tax exemption for fossil ship fuel.	▸ Further development of pricing CO2 emissions through the ETS system. In 2027, the 'next part' will be activated, covering many sectors and companies under the ETS system. However, a few emitters, such as inland shipping, still remains uncovered. ▸ Eliminate tax exemptions for aviation and maritime fuels and advocate for an EU-wide kerosene tax. The resulting tax revenue should be used for environmental sustainability efforts within the aviation and maritime sectors.	▸ European tax on kerosene stimulates more sustainable aviation and prevents unfair competition between EU Member States in aviation. ▸ European rail becomes a sustainable and an affordable alternative to air traffic. ▸ Focus on making the maritime sector more sustainable by, among other things, promoting clean alternatives to fossil fuels for ships oversea / inland shipping, and expanding shore power facilities in ports. Furthermore, impose requirements on foreign ships visiting EU ports and strive for global agreements in this area to prevent an uneven playing field.		▸ Establish a fairer pricing system for air travel through the implementation of a European tax on flight tickets, and the introduction of an excise tax on kerosene, while increasing the mandatory blending requirement (in Dutch: *bijmengverplichting*) to at least 20%. ▸ Phase out incentives for fossil fuels, including those given in the form of tax benefits, particularly in sectors like agriculture, shipping, and aviation. ▸ Gradually eliminate incentives and tax exemptions for fishing vessels and marine fuel, and instead, implement incentives for animal-friendly and environmentally-friendly fishing techniques and sustainable aquaculture. ▸ For internationally regulated tax exemptions, such as in the shipping and aviation sectors, Europe should spearhead efforts towards gradual discontinuation thereof.	▸ Taxation on aviation. Member States should make European arrangements regarding VAT on airline tickets (and possibly additional taxes) and excise tax on kerosene. Efforts should also be made towards European agreements for taxation on CO2, NOx, and other environmentally harmful substances. Taxation thereof primarily remains the responsibility of the Member States. ▸ The border surcharge should be abolished. Furthermore, within Europe the VAT on train tickets is set to 0%.	▸ Significant emphasis on the EU Emission Trading System (EU ETS). It is encouraging to see shipping and aviation are increasingly included under the EU ETS. However, buildings should not be included under EU ETS. ▸ European consensus needs to reached on fair taxation of air travel and excise tax on kerosene. Tax collection thereof is the responsibility of Member States. ▸ Tax revenue generated as result of European air ticket taxation should be invested in international rail services and other forms of sustainable / innovative transport. Moreover, in favor of air travel tax on destinations within Europe. ▸ International agreements should be pursued for excise tax on kerosene and marine fuel oil.

Partij voor de Dieren	50PLUS	Partij voor de Vrijheid	SP	Volt	Nieuw Sociaal Contract	BBB
▸ Introduce a tiered flight tax system causing frequent flyers to incur higher taxes per flight. ▸ Abolish tax incentives for the aviation sector, including exemptions from VAT and excise tax. ▸ Terminate European fossil fuel incentives for the aviation and maritime sectors by means of a revision of the Energy Tax Directive. ▸ Ensure the maritime sector pays its fair tax share proportionate to its greenhouse gas emissions. ▸ Eliminate tax benefits for maritime transport powered by fossil fuels. ▸ Invest in a European rail network that is both affordable and accessible, and urge EU Member States to abolish VAT on international rail tickets. ▸ Mandate Member States to introduce a per-kilometer tax for animal transportation and livestock transport trucks need to be equipped with GPS tracking devices.		▸ In recent years, the Netherlands has been subjected to a significant number of new regulations. These range from the European Green Deal and Fit-for-55 to Natura 2000, CO2 targets, CO2 taxes, and mandatory use of renewable energy sources. The directives from Brussels are fast and furious, demanding we relinquish fossil fuels, reduce our reliance on cars, limit air travel, and adopt sustainable practices at home. These directives may seem simple to propose for the well-paid decision-makers in Brussels.	▸ Fair taxes on aviation and shipping should be achieved through levies on kerosene and fuel oil. Emission standards for both car and shipping industries need to be tightened. ▸ A possible policy could be the implementation of a graduated tariff system that increases in correlation with an individual's flight frequency. Trading in flight rights/allowances needs to be disallowed in order to ensure that habitual flyers directly shoulder the incremental expenses related to their air travel.		▸ In favor of a European Emission Trading System (ETS) which shall result in an increasing price for CO2 emissions. As of 2026, industrial emission sector will become more expensive in a short period of time. The maritime and aviation sector should also be covered. ▸ Advocate for the introduction by Member States of VAT on flight tickets, excise taxes on kerosene, and distance-dependent flight taxes for intercontinental flights (however, adjusted in European context).	▸ BBB is open to the phasing out the tax exemption for kerosene if global agreements are made on this topic. ▸ BBB wants legislation to be adjusted so that (for example, climate-neutral) fuels can still be used after 2035 and technological neutrality is ensured. At the same time, BBB supports the increasing electric charging infrastructure at the European level considering that electric cars will continue to be a part of the (future) vehicle fleet.

Climate - Environmental taxes, energy tax, CO2 tax

GroenLinks PvdA	VVD	CDA		D66	ChristenUnie Geef geloof een stem	SGP
▸ Encourage the rest of the world to reduce greenhouse gas emissions through swift implementation of the Carbon Border Adjustment Mechanism (CBAM) and expansion of the sectors covered by it.	▸ Further development of pricing CO2 emissions through the ETS system. In 2027, the 'next part' will be activated, covering more sectors and companies under the ETS system. However, a few emitters, such as inland shipping, still remain uncovered. ▸ Expand the CO2 border adjustment mechanism (CBAM) to more sectors in order to maintain a level playing field between EU companies and the rest of the world. In order to strengthen the competitive position of EU companies and to counter unfair competition, CBAM revenues should be used for further greening of the EU industry / to support fair competition.	▸ Opt for green industrial politics. Confront largest polluting companies by means of a combination of standards, pricing and incentives at a local and European level. ▸ Reduce use of fossil fuels structurally. ▸ Address the development of carbon capture and storage (CCS) at a European level. In order to realize a European CCS market and infrastructure, European incentives need to be introduced for CCS projects, including joint projects with the United Kingdom / Norway. ▸ Evaluate implementation of the CO2 border adjustment (CBAM), and where possible, expand it to other emission-intensive sectors. ▸ European electricity grid is crucial in order to introduce a stable energy system in 2050.	▸ Climate policy dismissal. The carbon objectives of the Paris Agreement are unrealistic and nonsensical. The Green Deal represents an economic death warrant and must be rejected. We will refuse any personal carbon quotas. Allow industries leeway and continue utilizing fossil fuels.	▸ Collaborate on carbon border taxation, and other charges to facilitate the climate transition. ▸ Abolish fossil fuel incentives (including in the form of tax benefits). This refers to benefits for agriculture, shipping, and aviation. ▸ Expand the European Union's Emissions Trading System (ETS) to sectors that are currently not included. ▸ Work towards a uniform energy tax rate across Europe (a flat-rate energy tax in Europe). ▸ Promote a shift towards a 'fair price' that includes the 'costs for society' on products. Enforce fair prices in the internal market by means of a minimum taxation/price. ▸ Introduce a Europe-wide tax on raw materials. Furthermore, introduce raw material import tax into Europe to encourage recycling. ▸ Consider opportunities to expand the packaging waste tax.	▸ Expand taxes imposed on certain imported products with high carbon footprints - such as steel, cement, iron, aluminum, fertilizers, and electricity and hydrogen - by including more sectors, such as plastics. ▸ The emissions trading scheme is efficient, however, this needs further advancements to avoid illicit trade and leakages. It's necessary to expand and modify the mechanism. ▸ Transparently highlight and rapidly abolish tax benefits / exemptions in the fossil fuel industry in Member States. ▸ Increase the present EU-imposed national contribution on non-recycled plastic waste by integrating an environmental tax which also includes the unsustainable use of other waste types. ▸ Increase taxes on chemical pesticides compared to their green alternatives.	▸ Consider EU emissions trading system (EU ETS) highly valuable. It's encouraging that the shipping and aviation sectors have been increasingly included into the EU ETS. However, against including buildings under the system. ▸ The imposition of a carbon border adjustment mechanism (CBAM) on imports is essential to counteract carbon leakage and prevent industries from relocating to third countries.

Partij voor de Dieren	50 PLUS	Partij voor de Vrijheid	SP	Volt	Nieuw Sociaal Contract	BBB
▸ Terminate incentives / discount on energy taxes for large-scale consumers. ▸ Member States retain freedom to increase taxes on non-renewable energy. ▸ Encourage green tax agreements between Member States. Impose additional taxes on environmentally polluting and animal-unfriendly products, including those imported into the EU. ▸ EU expands the carbon tax (CBAM) to all climate-damaging activities, such as livestock industry. ▸ Mandate fossil fuel corporations, like Shell and BP, to compensate damage and pay for restoration taxes in all countries where they operate, both within and outside Europe.	▸ 50PLUS supports a strict European environmental policy. CO2 emissions must be significantly reduced. 50PLUS advocates for a European sustainability surcharge on airline tickets. The revenue should be dedicated to restoration of nature. ▸ Agricultural incentives should focus on innovation and sustainability.		▸ Impose a tax on major polluters for emissions that surpass regulatory standards. ▸ Discontinue incentives on fossil fuels. ▸ Introduce a CO2 tax across EU member states including an established minimum rate at a EU-level. ▸ Gradually eliminate agricultural incentives, providing Member States the flexibility to create their own environmentally-focused incentives.	▸ Halt to all incentives for fossil fuels, extend the scope of the emissions trading scheme, and introduce assistance for those who bear the brunt of the green transition.	▸ Taxes and standards play an important role in relation to mitigate climate change. However, effects on ordinary citizens, companies, small and medium-sized enterprises, and agricultural businesses need to be assessed first. ▸ In favor of a European Emission Trading System (ETS) which shall result in an increasing price for CO2 emissions. ▸ Gradually reduce discounts on energy taxes and simultaneously decreasing prices for large companies in a European context. ▸ Introduce import taxes to prevent EU producers from being competitively disadvantaged due to the fact that products from third countries are confronted with lower costs in relation to CO2 and nitrogen emissions, as well as lower awareness of animal welfare. ▸ Phase out of tax advantages for fossil fuels need to be achieved within a European context.	▸ BBB prefers an international ETS (Emissions Trading System) for heavy industry. Until such system is implemented, the recent introduced Carbon Border Adjustment Mechanism (CBAM) is necessary to protect European companies. ▸ BBB will critically monitor whether the CBAM is effective in practice and will explore ways to reduce administrative burdens for businesses in this regard. As of 2027, a second ETS (ETS2) will apply to smaller businesses and indirectly to consumers. The BBB is highly critical of this recent development. Complex regulations for smaller entrepreneurs and indirect CO2 taxes for consumers should be avoided and reversed as much as possible.

Indirect taxes - VAT, excise tax, health

GROENLINKS PvdA	VVD	CDA		D66	ChristenUnie	SGP
▸ Rigidly revise European regulations on VAT in order for Member States to allow tax goods and services impacting the environment, health, and the use of raw materials (*value extracted*), rather than on *purchasing* good and services. VAT on repairs and reused goods / materials need to be reduced. ▸ Custom duties should not levy higher taxes on processed products compared to unprocessed ones. ▸ Abolish tax exemption for fossil fuel used in marine vessels.				▸ Introduce / implement European VAT system to further complete the internal market and prevent VAT fraud. ▸ Corporate entities operating across multiple Member States should utilize real-time invoicing: transactions subject to VAT are automatically reported to the relevant local tax authorities. ▸ In favor for a European sugar tax, levied at the production level. Also in favor of imposing the same tax on unhealthy / sugar-heavy products which shall be borne by the food industry.		▸ Member States should be able to introduce a VAT exemption on all second-hand products and repairs.

Partij voor de Dieren	50PLUS	Partij voor de Vrijheid	SP	Volt	Nieuw Sociaal Contract	BBB
▸ Tax benefits/incentive for air travel, such as exemptions from VAT and excise tax, are being abolished. ▸ Tax revenue will not be used in order to store excess-produced meat, fish, eggs and dairy. ▸ According to the 'polluter pays principle' the VAT Directive will be revised in order to set low / zero VAT rate for sustainable food, whilst a high rate will be introduced for products that cause environmental damage. ▸ Organic food needs to become affordable for everyone. VAT rate on vegetables, fruit, grains, legumes, and nuts in all Member States shall be shifted to zero. ▸ VAT rate on repair services and thrift stores products is being reduced to zero.	▸ 50PLUS proposes a zero VAT rate on items such as vegetables, fruit and bread.	▸ Whether you eat meat, catch a plane or drive a fuel car is something we decide for ourselves. Not Brussels.	▸ Introduce legislation, regulations as well as taxes to ensure products have a longer lifespan, are more easily recyclable, and are manufactured in a cleaner manner. ▸ Put an end to incentives that encourage the consumption of certain products, such as incentives for television advertisements which promote such as meat, dairy, flowers, or bread.		▸ Advocate for the introduction by Member States of VAT on flight tickets, excise taxes on kerosene, and distance-dependent flight taxes for intercontinental flights (however, adjusted in European context).	

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