

The final Fiscal Plan 2014 of the Netherlands

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After the publication of the Fiscal Plan 2014 at the opening of the parliamentary year in September 2013, it soon became clear that the Dutch government would not be able to find enough support for its major policy intentions in the First Chamber. A series of renegotiations including opposition parties followed. Some seized the opportunity to force on some of their ideas on greening the economy¹.

The renegotiated Fiscal Plan 2014 explicitly includes a further greening of the budget by shifting some of the tax burden on labour to the environment. The final outcome is as follows:

The tax on **tapwater**:

	vanaf 1 juli 2014	tot 1 juli 2014	2013
Leidingwater (tot 300 kubieke meter)	€ 0,33	€ 0,33	€ 0,165
300 – 50.000 kubieke meter	0,40		
50.000 – 250.000 kubieke meter	0,36		
250.000 – 1.250.000 kubieke meter	0,26		
Meer dan 1.250.000 kubieke meter	0,05		

From 1 July 2014, no ceiling will be set for the tax, but a reduced rate will apply for larger amounts.

The **tax on waste** to landfills has been set at € 17 per tonne, much lower than originally intended.

The **coal tax** amounts to:

	2014	2013
Kolen	€ 14,27	€ 14,03

The coal tax for power plants introduced in 2013 will be terminated again in the framework of the 2013 Energy Accord¹.

The tariffs of the **energy tax** are as follows:

For **natural gas**:

	2014	2013
Aardgas (kubieke meter)		
0 – 170.000	€ 0,1894	€ 0,1862
170.000 – 1 mln.	0,0446	0,0439
1 mln. – 10 mln.	0,0163	0,0160
Boven 10 mln.	0,0117	0,0115
T.b.v. CNG-vulstation*	0,1280	0,0959

CNG is Compressed Natural Gas as delivered to motor vehicles.

¹ There is similarity to the situation in Spring 2012 that resulted in a green tax shift of about 1 billion euro's. See my note [Market-based instruments in environmental policy: the Dutch case](#), of November 2012. GreenLeft, a major architect of the Spring Accord now stepped out halfway the negotiations, as they could not agree with the Brussels-forced extra budget cut of € 6 billion.

For **electricity**:

	2014	2013
Elektriciteit (kWh)		
0 – 10.000	€ 0,1185	€ 0,1165
10.000 – 50.000	0,0431	0,0424
50.000 – 10 mln.	0,0115	0,0113
Boven 10 mln. niet-zakelijk	0,0010	0,0010
Boven 10 mln. zakelijk	0,0005	0,0005

For consumption over 10 mln kWh the tariff for the business sector is half the tariff for non-business.

Since 1 January 2013 a **sustainable energy surplus** is put on the energy tax, to finance several measures including those of the Energy Accord:

For **natural gas**:

	2014	2013
Aardgas (kubieke meter)		
0 – 170.000	€ 0,0046	€ 0,0023
170.000 – 1 mln.	0,0017	0,0009
1 mln. – 10 mln.	0,0005	0,0003
Boven 10 mln.	0,0004	0,0002

For **electricity**:

	2014	2013
Elektriciteit (kWh)		
0 – 10.000	€ 0,0023	€ 0,0011
10.000 – 50.000	0,0027	0,0014
50.000 – 10 mln.	0,0007	0,0004
Boven 10 mln. niet-zakelijk	0,000034	0,000017
Boven 10 mln. zakelijk	0,000034	0,000017

The surplus has been doubled in 2014.

The **fuel excise** tariffs are:

	2014	2013
Benzine	€ 0,76	€ 0,75
Kerosine	0,48	0,44
Diesel	0,48	0,44
LPG/LNG	0,32	0,18

The tax on passenger cars and motorcycles (“registration tax”)

Tarieven benzineauto's (inclusief aardgas en lpg)				
Bij een CO ₂ -uitstoot van meer dan	maar niet meer dan	bedraagt de belasting voor een personenauto die wordt aangedreven anders dan door een motor met compressieontsteking, het in kolom III vermelde bedrag, vermeerderd met het bedrag dat wordt berekend door het in kolom IV vermelde bedrag te vermenigvuldigen met het aantal gram/km CO ₂ -uitstoot dat de in kolom I vermelde CO ₂ -uitstoot te boven gaat		
I	II	III	IV	
–	88	0	0	
88 gram/km	124	0	€ 105	
124 gram/km	182	€3.780	€ 126	
182 gram/km	203	€ 11.088	€ 237	
203 gram/km	–	€ 16.065	€ 474	

Tarieven dieselauto's				
Bij een CO ₂ -uitstoot van meer dan	maar niet meer dan	bedraagt de belasting voor een personenauto die wordt aangedreven door een motor met een compressieontsteking het in kolom III vermelde bedrag, vermeerderd met het bedrag dat wordt berekend door het in kolom IV vermelde bedrag te vermenigvuldigen met het aantal gram/km CO ₂ -uitstoot dat de in kolom I vermelde CO ₂ -uitstoot te boven gaat		
I	II	III	IV	
–	85	0	0	
85 gram/km	120	0	€ 105	
120 gram/km	175	€ 3.675	€ 126	
175 gram/km	197	€ 10.605	€ 237	
197 gram/km	–	€ 15.819	€ 474	

Explanation

I + II: the CO₂ emission brackets (More than “I” but not exceeding “II”)

III: the basic tariff for the bracket

IV: the extra amount per gram of CO₂ above the baseline of the bracket

Note: still no tax is due for cars with an emission below 88/85 grams (petrol, natural gas and LPG/diesel) of CO₂ per kilometre.

Diesel cars are charged an additional € 73 per gram CO₂/km exceeding the level of 70 gram/km.

The tariffs for petrol (including natural gas and LPG) and diesel cars are converging and will be equal from 2015.

The **motor vehicle tax** (“annual road tax”) will be based on weight alone (new and existing cars). The waiver for cars emitting less than 50 gram per kilometre will be terminated by 1 January 2016. The waiver for cars older than 25 years is changed into a waiver for cars older than 40 years, plus a transition arrangement for cars older than 25 years and younger than 40 years.

ⁱ See the GBN article ‘The Dutch Energy Accord for Sustainable Growth’, November 2013