

## Customs Flash

### Dutch government proposes temporary increase in energy taxes

#### Introduction

Each year on Budget Day (Prinsjesdag) the Dutch government presents its proposed tax package for the coming year. Deloitte the Netherlands has summarized the new proposals presented on Budget Day (19 September 2017), which can be found on the [Deloitte the Netherlands website](#). This Customs Flash elaborates on the plans to increase energy tax duties for 2018 and 2019 in the Netherlands.

#### What does this mean for you?

In 2013 the Dutch government and several Dutch organizations concluded an energy agreement. This agreement is targeted at achieving a healthier environment and economy. To achieve these goals it was concluded that energy taxes rates would be raised in 2018, but the agreement did not mention any exact rates. On Budget Day these rates were announced to the public. The proposed changes for the 2018 calendar year are listed below, all amounts are in Euro.

##### Rates for gas:

	Gas	2017	Increase 2018	2018
Scale 1	0 - 170.000 M3	0.25244	0.00555	0.25799
Scale 2	170.000 - 1 mln. M3	0.06215	0.00199	0.06414
Scale 3	1 mln. - 10 mln. M3	0.02265	0.00072	0.02337
Scale 4	Above 10 mln. M3	0.01216	0.00039	0.01255

##### Rates for gas for horticultural purposes:

	Gas Reduced (Horticultural)	2017	Increase 2018	2018
Scale 1	0 - 170.000 M3	0.04054	0.00089	0.04143
Scale 2	170.000 - 1 mln. M3	0.02346	0.00075	0.02421
Scale 3	1 mln. - 10 mln. M3	0.02265	0.00072	0.02337
Scale 4	Above 10 mln. M3	0.01216	0.00039	0.01255

According to the proposed Dutch tax package, the increase will (probably) be reversed in 2020. The rates for 2019 will, according to the proposed tax package, be decreased as of 1 January 2020 to the following amounts, in Euro:

Rates for gas:

	Gas	Decrease 2020
Scale 1	0 - 170.000 M3	0.00531
Scale 2	170.000 - 1 mln. M3	0.00199
Scale 3	1 mln. - 10 mln. M3	0.00072
Scale 4	Above 10 mln. M3	0.00039

Rates for gas for horticultural purposes:

	Gas Reduced (Horticultural)	Decrease 2020
Scale 1	0 - 170.000 M3	0.00085
Scale 2	170.000 - 1 mln. M3	0.00075
Scale 3	1 mln. - 10 mln. M3	0.00072
Scale 4	Above 10 mln. M3	0.00039

If the proposal is accepted, the higher rates will apply from 1 January 2018 for gas supplied in the Netherlands.

The Dutch government proposes to postpone an increase in the incremental renewable energy on gas as compensation for the above mentioned higher rates of energy tax.

## What to do?

Gas companies should be aware of the proposed increase to energy taxes in the Netherlands for the year 2018. To avoid unwelcome surprises, it could be advisable for gas companies to advise their clients on the proposed changes. As the final energy tax rates are often published quite late in the year, it is strongly recommended that gas companies regularly check the official website of the Dutch [government](#), where the latest adjustments to regulations are announced. Changes are often published in late December, however the final rates for 2017 were only published in January 2017.

Of course Deloitte the Netherlands will keep a sharp eye on these announcements and will inform you accordingly.

---

## Contact

**Global**  
Fernand Rutten  
[frutten@deloitte.com](mailto:frutten@deloitte.com)

**EMEA**  
Klaas Winters  
[klwinters@deloitte.nl](mailto:klwinters@deloitte.nl)



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Touche Tohmatsu Limited.

If you no longer wish to receive these emails, please send an email to the sender with the word "Unsubscribe" in the subject line.