

Real Estate Tax factsheet 2025 – The Netherlands

On this factsheet you will find key information on relevant tax rates in 2025 for real estate owners and investors operating in the Dutch real estate market.

Individuals

Personal Income Tax - Rental Income

Qualifies as	Rate
Investment income	36% on a fixed deemed return of 5.88% of the WOZ value of the property
Business income	From 35.8% up to 49.5% of the actual rent minus costs of the property

Personal Income Tax - Capital Gains

Qualifies as	Rate
Investment income	No capital gains tax
Business income	From 35.8% up to 49.5% of the sale price minus the book value of the property

Dividend Withholding Tax and Personal Income Tax - Dividends

Qualifies as	Rate
Income derived from a RE-company	15% WHT
Income derived from an interest (>5%) in a RE company	24,5% till € 67.804 (PIT) 31% from € 67.804 (PIT)

Gift and Inheritance Tax

Qualifies as	Value	Rate
Gift / Inheritance	Up to €154.197	From 10% to 30%
Gift / Inheritance	From €154.197	From 20% to 40%

Real Estate Transfer Tax

Qualifies as	Paid by	Based on	Rate
Primary home	Buyer	Market value	0% / 2%
Second home / vacation homes	Buyer	Market value	10,4%
Other real estate	Buyer	Market value	10,4%
Shares in RE company	Buyer	Market value	4% / 10,4%

Companies

Corporate Income Tax - Rental Income

Qualifies as	Rate
Corporate income	19% of the actual rent minus costs till € 200.000
Corporate income	25,8% of the actual rent minus costs from € 200.000

Corporate Income Tax - Capital Gains

Qualifies as	Rate
Corporate income	19% of the sale price minus book value till € 200.000
Corporate income	25,8% of the sale price minus book value from € 200.000

Real Estate Transfer Tax

Qualifies as	Paid by	Based on	Rate
Real estate	Buyer	Market value	10,4%
Shares in RE company	Buyer	Market value	4% / 10,4%

Individuals and companies

Value Added Tax (VAT)

Qualifies as	Paid by	Based on	Rate
Transfer of a building site or transfer of a building within two years of its 1st occupation	Buyer	Transaction value	21%
Renting commercial property	Buyer	Base rent	Optional: 21%

It is noted that as a main rule, VAT and Real Estate Transfer Tax cannot be applied to the same real estate transaction

Local taxes

The rate for local property taxes varies by municipality and is based on the WOZ value, which generally approximates the market value of the property. Depending on the municipality, the rate ranges between 0.10% and 0.20% of the WOZ value.