

Tables for reporting NL

No.	Title of subsidy (Local language)	Title of subsidy in English	Year of data	Economic sector(s) of the beneficiaries	Description (including objective)	Responsible Authority	Category of Subsidy	Implementation	Subsidy volumes		General comments
									Subsidy volume paid	Currency	
1	Gemeenschap pelijk Landbouwbeleid Basisbetalingen	Common Agricultural Policy: Basic Payment Scheme	2024	Agriculture, forestry and fishing	This is an area payment decoupled from production operated on the basis of payment entitlements allocated to farmers	Ministry of Agriculture, Fisheries, Food Security and Nature	Direct Transfer		338 M	Euro	The amount refers to the budget for the year 2024
2	Subsidie Hoogwaardige Mestverwerking		2024	Agriculture, forestry and fishing	Subsidy for establishing a high-quality manure processing plant.	Ministry of Agriculture, Fisheries, Food Security and Nature	Direct Transfer		7M	Euro	The amount refers to the budget for the year 2024
3	Subsidie voor investeringen in verduurzaming voor veehouderijlocatie met piekbelasting (Sbv)		2024	Agriculture, forestry and fishing	Subsidy for livestock farms investing in measures to reduce the emission of ammonia and improving animal well-being or fire safety.	Ministry of Agriculture, Fisheries, Food Security and Nature	Direct Transfer		49M	Euro	The amount refers to the budget for the year 2024
4	Borgstelling voor de landbouw	Credit Guarantee Scheme for Agriculture	2024	Agriculture, forestry and fishing	The government acts as a guarantor for part of a loan and will be liable for that part. This scheme is for agricultural entrepreneurs wanting to invest in their agricultural or horticultural farm.	Ministry of Agriculture, Fisheries, Food Security and Nature	Guarantee		60M	Euro	The amount refers to the budget for the year 2024
5	Landbouwvrijstelling in de winstfeeer		2024	Agriculture, forestry and fishing	Profit tax exemption for autonomous change in property value of agricultural land.	Ministry of Agriculture, Fisheries, Food Security and Nature	Tax exemption		1408M	Euro	The amount refers to the budget for the year 2024
6	Vrijstelling		2024	Agriculture,	Exemption for	Ministry of	Tax		268M	Euro	The amount refers to the

	overdrachtsbelasting cultuurgrond (OVB)			forestry and fishing	agricultural land regarding the transfer tax	Agriculture, Fisheries, Food Security and Nature	exemption				budget for the year 2024
7	Verlaagd BTW-tarief sierteelt		2024	Agriculture, forestry and fishing	Low VAT rate for ornamental horticulture.	Agriculture, Fisheries, Food Security and Nature	Tax exemption		321	Euro	The amount refers to the budget for the year 2024
8	Zuivelvrijstelling verbruiksbelasting alcoholvrije dranken		2024	Wholesale and retail trade	Beverages containing dairy are exempt from the excise duty on non-alcoholic beverages	Ministry of Agriculture, Fisheries, Food Security and Nature	Tax exemption		320M	Euro	The amount refers to the budget for the year 2024
9	Investeringsinfrastructuur: A2 Vonderen-Kerensheide		2024	Construction	Widening of a motorway section on the A2.	Ministry of Infrastructure and Water Management	Infrastructure Investment		26M	Euro	The amount refers to the budget for the year 2024
10	Vrijstelling leidingwater belasting voor grootgebruikers		2024	Not limited	Consumption of tap water over 300m <sup>3</sup> per year is exempt from tap water tax.	Ministry of Infrastructure and Water Management	Tax Exemption		108M	Euro	The amount refers to the budget for the year 2024
11	Regeling tegemoetkoming herplaatsing flexwoningen (RTHF)		2024	Construction	This measure reduces the risk for the construction of flexible housing.	Ministry of Housing and Spatial Planning	Guarantee		44M	Euro	The amount refers to the average budget over the 2023-2028 period
12	Stimuleringsregeling flex- en transformatiewoningen (SFT)		2024	Construction	This subsidy aims to incentivize municipalities to realize more flexible and transformation housing	Ministry of Housing and Spatial Planning	Direct transfer		71M	Euro	The amount refers to the average budget over the 2021-2024 period
13	Woningbouwimpuls (WBI)		2024	Construction	This subsidy helps municipalities to realize housing projects	Ministry of Housing and Spatial Planning	Direct transfer		265M	Euro	The amount refers to the average budget over the 2020-2024 period

#### Explanation for the selection of the measures.

The selection of the measures listed here is based on the research report 'Beoordeling van de effecten van financiële en fiscale rijksmiddelen op biodiversiteit' which was published in 2026. This report assessed measures of 4 ministries (LUVN, IenW, KGG, VRO) on their impact on the environment and biodiversity. Only measures with a significant financial impact have been selected for assessment. The research report has classified the measures on a 5-point scale: (positive (1), mixed and predominantly positive (2), mixed (3), mixed and predominantly negative (4), negative (5)). For the purpose of this report by the government of the Netherlands to the European Commission, only those measures are reported which are included in the research report and which have scored either negative or predominantly negative and can't be classified as energy related subsidies. The selection of these measures is consistent with the methodology of the report to the CBD on Target 18.

**Table 2: National reforms to environmental harmful subsidies**

<b>National objective(s) or plans) set to phase out environmental harmful subsidies</b>	<b>Description</b>	<b>Target year</b>	<b>Progress towards target / objective</b>	<b>Steps to ensure phase out does not affect just transition</b>	<b>General comments</b>
Zuivelvrijstelling verbruiksbelasting alcoholvrije dranken	This measure will be modified in order to prevent drinks with a small amount of dairy being exempt from this excise duty	2027	This change will take effect on 1.1.2027		Dairy products (like milk) will still remain exempt of this excise tax
Vrijstelling leidingwaterbelasting voor grootgebruikers	Exemption to be abolished.	2027	Parliament approved the government proposal to abolish this measure by 2027		As of 2026 the consumption of tap water up to 50 000m <sup>3</sup> will be taxed. This ceiling will be abolished as of 2027.

## Annex 2

Mandate from the 8<sup>th</sup> Environment Action Programme<sup>48</sup>:

*The attainment of the priority objectives set out in Article 2 shall require the following from the Commission, Member States, regional and local authorities and stakeholders, as appropriate:*

....

*(h) strengthening environmentally positive incentives as well as phasing out environmentally harmful subsidies, in particular fossil fuel subsidies, at Union, national, regional and local level, without delay, inter alia, by:*

*(i) a binding Union framework to monitor and report on Member States' progress towards phasing out fossil fuel subsidies, based on an agreed methodology;*

*(ii) setting a deadline for the phasing out of fossil fuel subsidies consistent with the ambition of limiting global warming to 1,5 °C;*

*(iii) a methodology that is set out by the Commission, in consultation with Member States, by 2023, to identify other environmentally harmful subsidies; on the basis of that methodology Member States shall identify other environmentally harmful subsidies and report them regularly to the Commission, allowing for a Commission report on the level and type of such subsidies in the Union, and on progress made on phasing them out;*

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<sup>48</sup> [EUR-Lex - 32022D0591 - EN - EUR-Lex \(europa.eu\)](#)

## **Annex 3**

### **Taxonomy activities, per sector**

#### **Arts, entertainment and recreation**

Creative, arts and entertainment activities

Libraries, archives, museums and cultural activities

Motion picture, video and television programme production, sound recording and music publishing activities

#### **Civil engineering**

Maintenance of roads and motorways

Use of concrete in civil engineering

#### **Construction and real estate**

Acquisition and ownership of buildings

Construction of new buildings

Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

Installation, maintenance and repair of energy efficiency equipment

Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings

Installation, maintenance and repair of renewable energy technologies

Renovation of existing buildings

Demolition and wrecking of buildings and other structures

#### **Disaster risk management**

Flood risk prevention and protection infrastructure

Nature-based solutions for flood and drought risk prevention and protection

#### **Education**

Education

#### **Energy**

Cogeneration of heat/cool and power from bioenergy

Cogeneration of heat/cool and power from geothermal energy

Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels

Cogeneration of heat/cool and power from solar energy

- District heating/cooling distribution
- Electricity generation from bioenergy
- Electricity generation from geothermal energy
- Electricity generation from hydropower
- Electricity generation from ocean energy technologies
- Electricity generation from renewable non-fossil gaseous and liquid fuels
- Electricity generation from wind power
- Electricity generation using concentrated solar power (CSP) technology
- Electricity generation using solar photovoltaic technology
- Installation and operation of electric heat pumps
- Manufacture of biogas and biofuels for use in transport and of bioliquids
- Production of heat/cool from bioenergy
- Production of heat/cool from geothermal energy
- Production of heat/cool from renewable non-fossil gaseous and liquid fuels
- Production of heat/cool from solar thermal heating
- Production of heat/cool using waste heat
- Storage of electricity
- Storage of hydrogen
- Storage of thermal energy
- Transmission and distribution networks for renewable and low-carbon gases
- Transmission and distribution of energy
- Construction and safe operation of new nuclear power plants, for the generation of electricity and/or heat, including for hydrogen production, using best-available technologies
  - Electricity generation from nuclear energy in existing installations
  - Pre-commercial stages of advanced technologies to produce energy from nuclear processes with minimal waste from the fuel cycle
  - Electricity generation from fossil gaseous fuels
  - High-efficiency co-generation of heat/cool and power from fossil gaseous fuels
  - Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system

**Environmental protection and restoration activities**

- Restoration of wetlands
- Conservation, including restoration, of habitats, ecosystems and species
- Hotels, holiday, camping grounds and similar accommodation

**Financial and insurance activities**

Non-life insurance: underwriting of climate-related perils  
Reinsurance

**Forestry**

Afforestation  
Conservation forestry  
Forest Management  
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event

**Human health and social work activities**

Residential care activities

**Information and communication**

Data processing, hosting and related activities  
Data-driven solutions for GHG emissions reductions  
Programming and broadcastig activities  
Provision of IT/OT data-driven solutions and software  
Software enabling physical climate risk management and adaptation  
Provision of IT/OT data-driven solutions for leakage reduction

**Manufacturing**

Manufacture of aluminium  
Manufacture of anhydrous ammonia  
Manufacture of automotive and mobility components  
Manufacture of batteries  
Manufacture of carbon black  
Manufacture of cement  
Manufacture of chlorine  
Manufacture of electrical and electronic equipment  
Manufacture of energy efficiency equipment for buildings  
Manufacture of equipment for the production and use of hydrogen  
Manufacture of hydrogen  
Manufacture of iron and steel  
Manufacture of low carbon technologies for transport  
Manufacture of nitric acid

Manufacture of organic basic chemicals

Manufacture of other low carbon technologies

Manufacture of plastic in primary form

Manufacture of plastic packaging goods

Manufacture of rail constituents

Manufacture of renewable energy technologies

Manufacture of soda ash

Manufacture, installation and associated services for leakage control technologies enabling leakage reduction and prevention in water supply systems

Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable substantial contribution to climate change mitigation

Manufacturing of aircraft

Manufacture of active pharmaceutical ingredients (API) or drug substances

Manufacture of pharmaceutical products

### **Professional, scientific and technical activities**

Close to market research, development and innovation

Consultancy for climate risk management

Professional services related to energy performance of buildings

Research, development and innovation for direct air capture of CO<sub>2</sub>

### **Services**

Marketplace for the trade of second-hand goods for reuse

Preparation for re-use of end-of-life products and product components

Product-as-a-service and other circular use- and result-oriented service models

Repair, refurbishment and remanufacturing

Sale of second-hand goods

Sale of spare parts

### **Transport**

Air transportation ground handling operations

Freight rail transport

Freight transport services by road

Infrastructure enabling low carbon water transport

Infrastructure enabling low-carbon road transport and public transport

Infrastructure for personal mobility, cycle logistics  
Infrastructure for rail transport  
Inland freight water transport  
Inland passenger water transport  
Leasing of aircraft  
Low carbon airport infrastructure  
Operation of personal mobility devices, cycle logistics  
Passenger and freight air transport  
Passenger interurban rail transport  
Retrofitting of inland water passenger and freight transport  
Retrofitting of sea and coastal freight and passenger water transport  
Sea and coastal freight water transport, vessels for port operations and auxiliary activities  
Sea and coastal passenger water transport  
Transport by motorbikes, passenger cars and light commercial vehicles  
Urban and suburban transport, road passenger transport

**Water supply, sewerage, waste management and remediation**

Anaerobic digestion of bio-waste  
Anaerobic digestion of sewage sludge  
Collection and transport of non-hazardous waste in source segregated fractions  
Composting of bio-waste  
Construction, extension and operation of waste water collection and treatment  
Construction, extension and operation of water collection, treatment and supply systems  
Depollution and dismantling of end-of-life products  
Desalination  
Landfill gas capture and utilisation  
Material recovery from non-hazardous waste  
Phosphorus recovery from waste water  
Production of alternative water resources for purposes other than human consumption  
Recovery of bio-waste by anaerobic digestion or composting  
Remediation of contaminated sites and areas  
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps

Renewal of waste water collection and treatment  
Renewal of water collection, treatment and supply systems  
Sustainable urban drainage systems (SUDS)  
Transport of CO<sub>2</sub>  
Underground permanent geological storage of CO<sub>2</sub>  
Water supply  
Collection and transport of hazardous waste  
Treatment of hazardous waste  
Urban Waste Water Treatment  
Collection and transport of non-hazardous and hazardous waste  
Sorting and material recovery of non-hazardous waste