

# Belastinguitgaven in Nederland

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## ABSTRACT

This article presents an overview of tax expenditures in the Netherlands. An outline is given of the history of the definition of a tax expenditure. Also the accountability of tax expenditures in the Budget Memorandum is explained. Other topics in this article are the budgetary rules and policy to control the costs of tax expenditures, the revenue floor that has been introduced for tax expenditures, evaluations of tax expenditures and measurement issues.

The definition of tax expenditures has evolved during the last decades. In the budget memorandum of the Netherlands not only the development of tax expenditures is accounted for, but also the development of other expenditures within the primary fiscal structure that leads to less revenues of taxes is being monitored. Moreover, a framework for appraising tax expenditures versus direct expenditures and the evaluation of tax expenditures has disciplined the total volume of tax expenditures. The last two years experience has been made with the comparison to the "benchmark", a situation of the budgetary costs of all tax expenditures at the start of a new cabinet period. Overall the accountability for tax expenditures has improved and has become more transparent in the Netherlands.

**Keywords:** tax expenditures, evaluations, measurement, benchmark, Netherlands.

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