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20211125, ELRN Workshop (online)
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Follow-up
PROPERTY TAXES
in the EU Property Market



AGENDA

WHY

RESULTS (follow-up)

EFFECTS (of differentiation)

CONCLUSIONS

AGENDA

2

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The slide features a background of light blue geometric shapes, possibly representing land parcels, with faint numbers like 71034, 71032, and 71033. The Kadaster logo is in the top left corner. The word 'AGENDA' is written vertically on the left side. At the bottom, there is a small number '2', the text '20211125, ELRN Workshop', and the email address 'Jacques.vos@kadaster.nl'.



RESPONDENTS & 'MISSING' ANSWERS

Answers from:

Austria	Belgium	Croatia
Estonia	Finland	Ireland
Italy (agenzia d.e.)	Latvia	Luxembourg
Malta	Northern Ireland	Netherlands
Poland	Portugal	Romania
Scotland	Slovakia	Spain
Sweden	Turkey	

checksum: **19 20**

Invitation to the 'missing' (observer) members

BUT FIRST OF ALL ...

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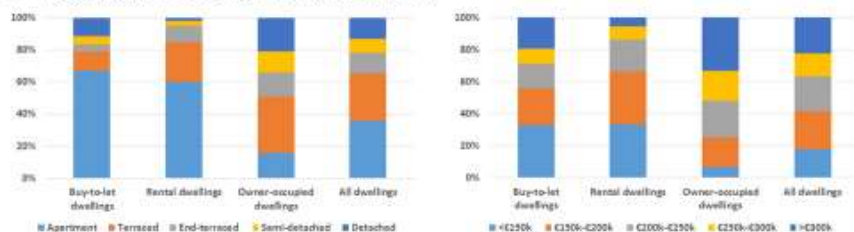
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WHY THIS QUESTIONNAIRE

Dutch buy-to-let dwellings

- Relatively small & cheap apartments
- Located in an urban environment



Source: Janneke Michielsen, TUDelft 2019

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WHY THIS QUESTIONNAIRE

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WHY THIS QUESTIONNAIRE (2)



Source: <https://ap.lc/blVVG>



<https://ap.lc/JzwfO>



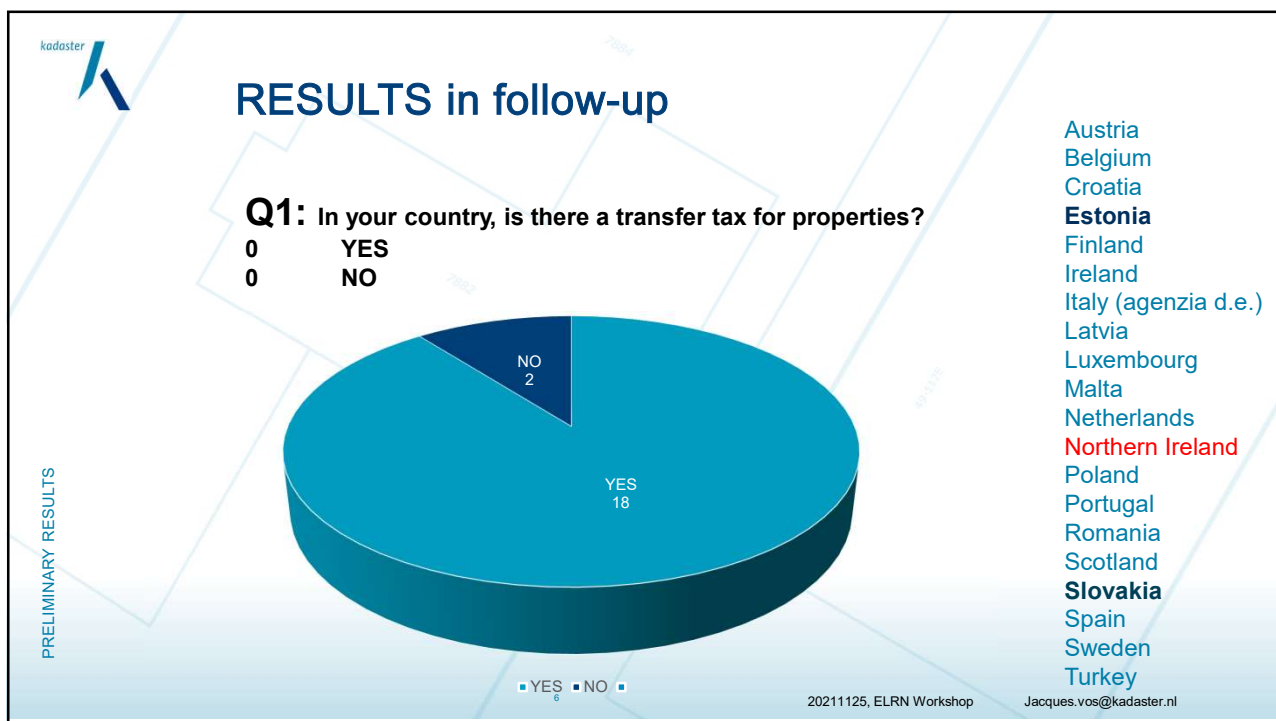
<https://ap.lc/YPgss>

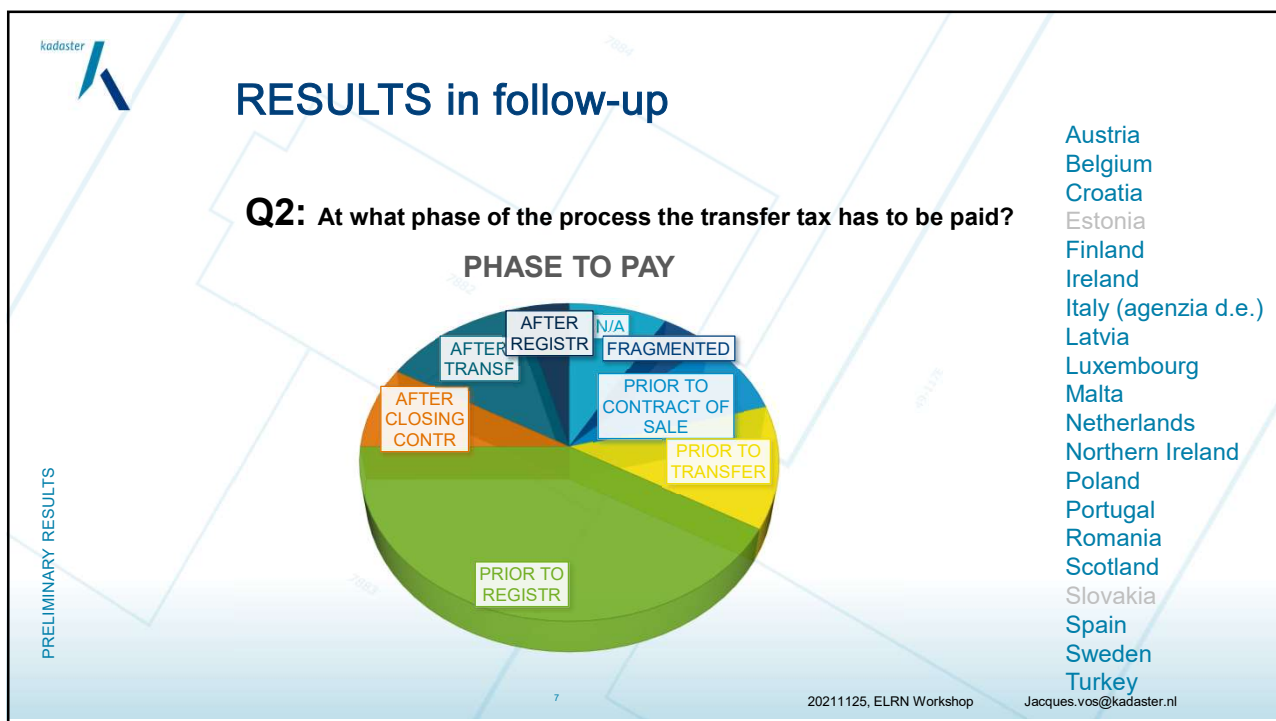
WHY THIS QUESTIONNAIRE (2)

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Preliminary conclusion Q2

Q2: At what phase of the process the transfer tax has to be paid?

- Wide variety, mostly prior to registration
 - Transparent to EU citizens?
 - Transparent to (foreign) conveyancers and parties?
- Where to find this information? (Regulation (EU) 2018/1724)

PRELIMINARY RESULTS

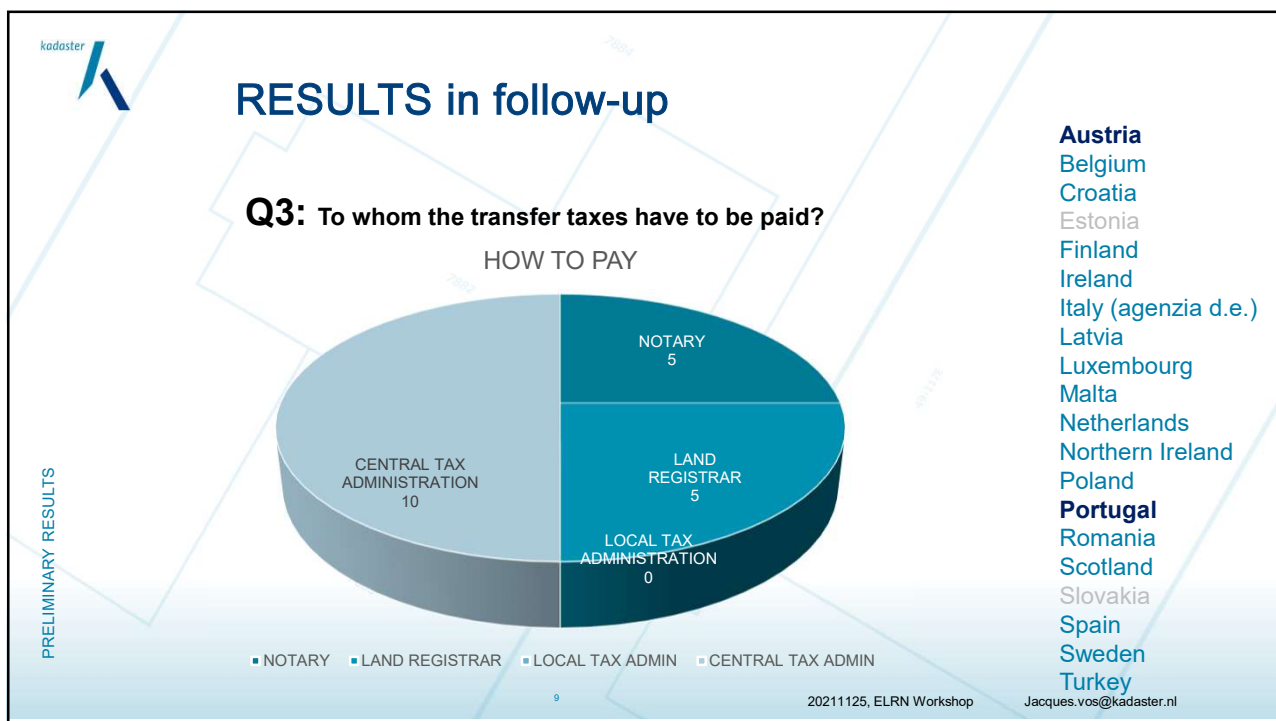
PHASE TO PAY



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RESULTS in follow-up

Annex to Q3: To whom the transfer & registration fees have to be paid?

Preliminary ruling Dutch Supreme Court ([ECLI:NL:HR:2021:1720](#))

Uitspraak
HOGE RAAD DER NEDERLANDEN
CIVIELE KAMER
Nummer 21/00450
Datum 19 november 2021
PREJUDICIËLE BESLISSING

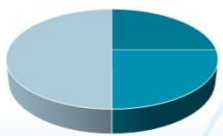
In de zaak van

DIENST VOOR HET KADASTER EN DE OPENBARE REGISTERS,
zetelend te Apeldoorn,
APPELLANT in hoger beroep,
hierna: het Kadaster,
advocaten in de prejudiciële procedure: J.W.H. van Wijk en P.J. Tanje,

tegen

[verveerder],
wonende te [woonplaats],
GEINTHEERDE in hoger beroep,
hierna: [verveerder],

HOW TO PAY

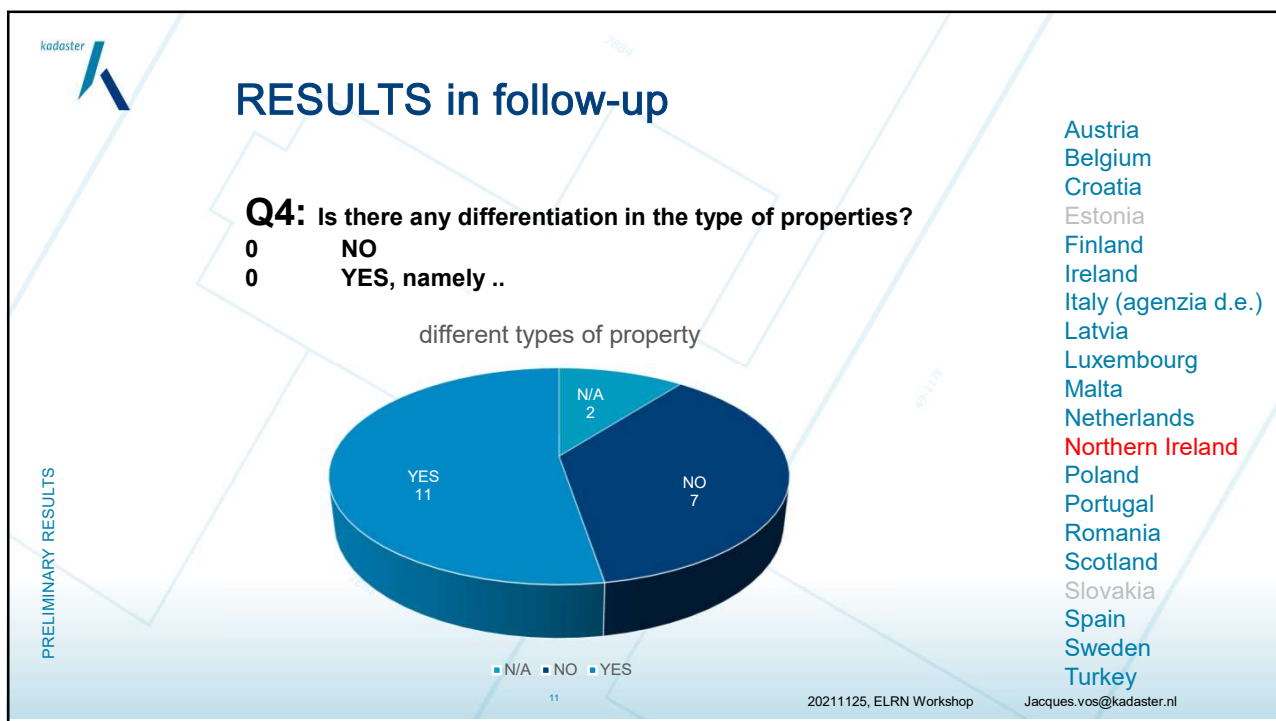


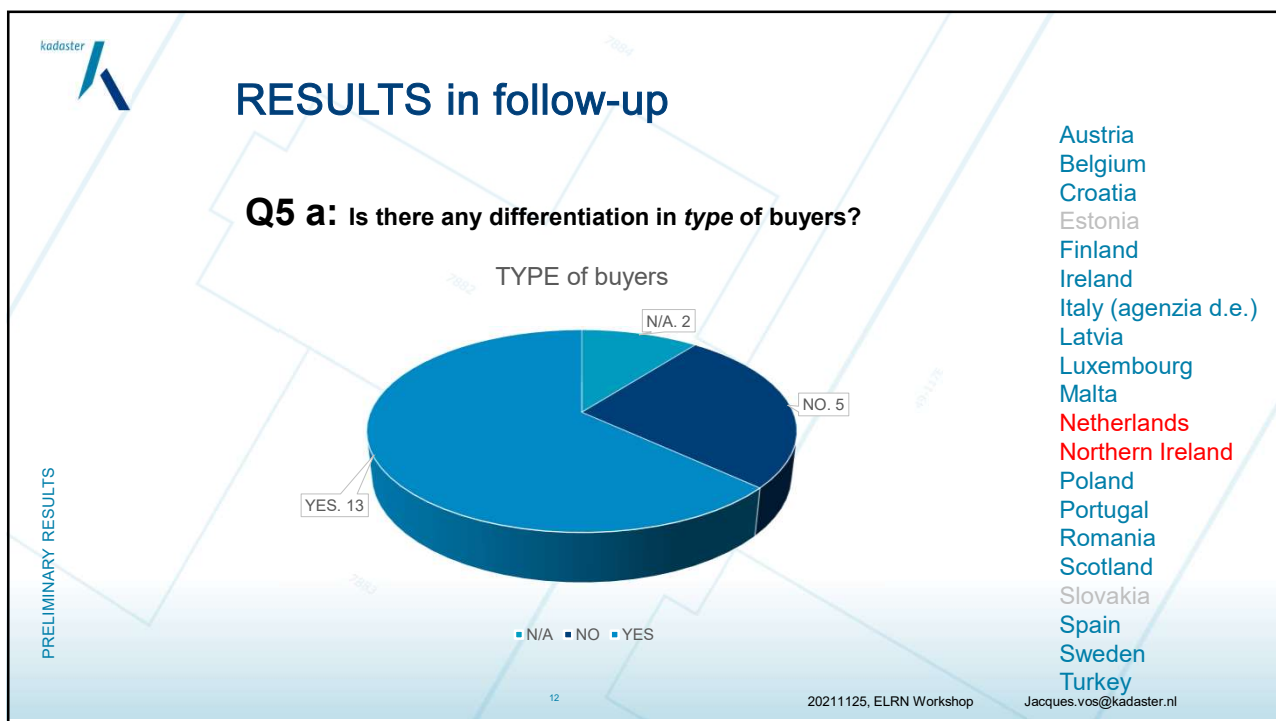
Entity	Color
NOTARY	Dark Blue
LAND REGISTRAR	Medium Blue
LOCAL TAX ADMIN	Light Blue
CENTRAL TAX ADMIN	White

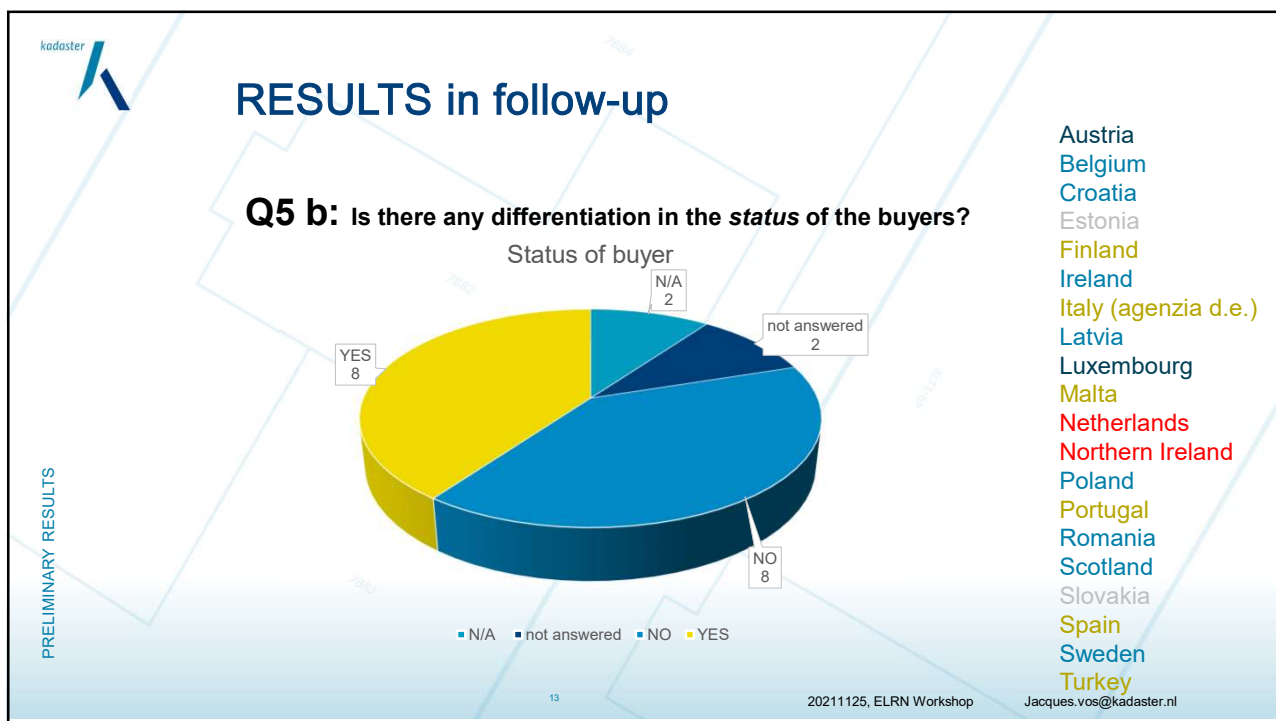
PRELIMINARY RESULTS

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Preliminary conclusions

Q4 - 5 b: A wide variety in

- Type of property
- Type of buyers
- Status of buyers

→ Even more intransparent?

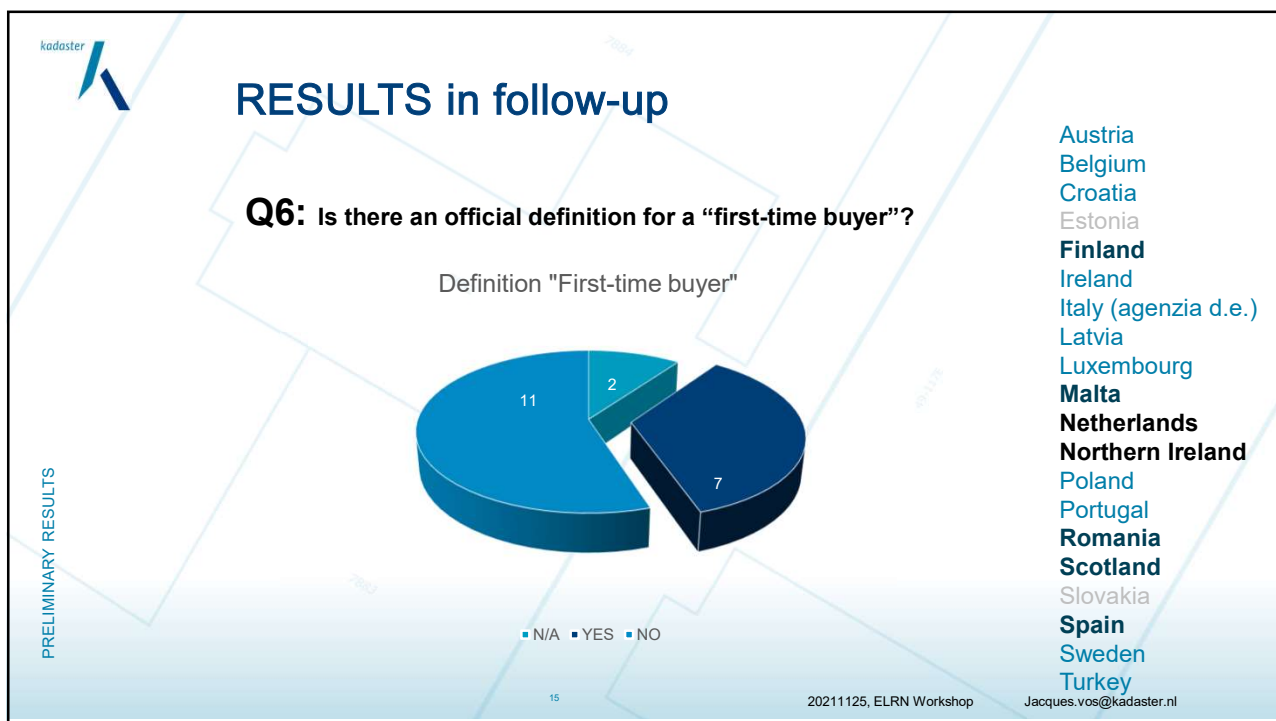
Response	Count
YES	8
NO	8
not answered	2
N/A	2

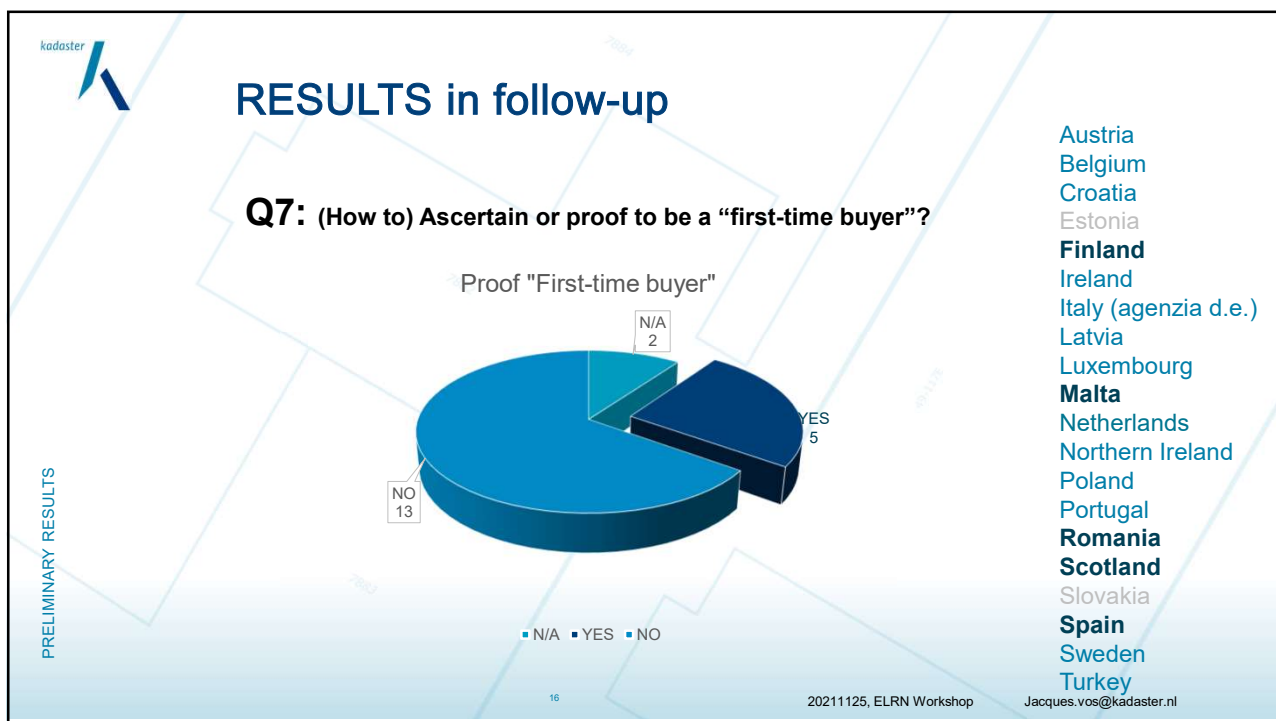
PRELIMINARY RESULTS

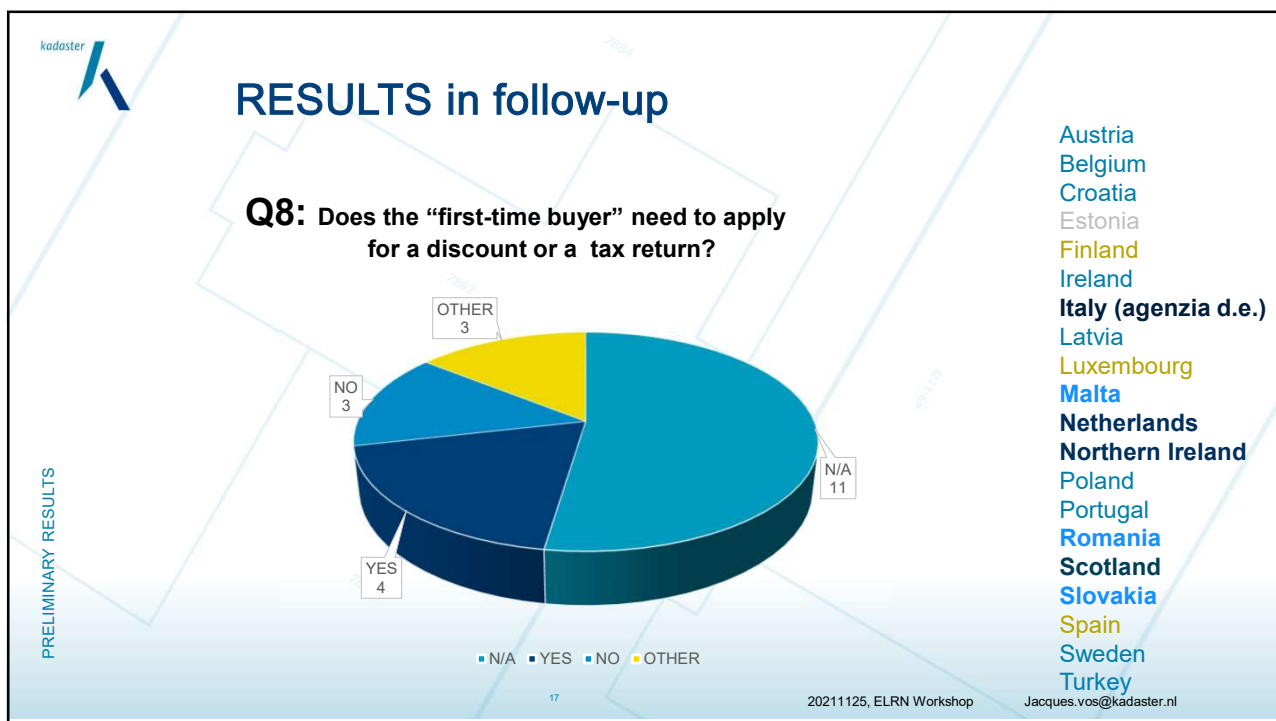
14

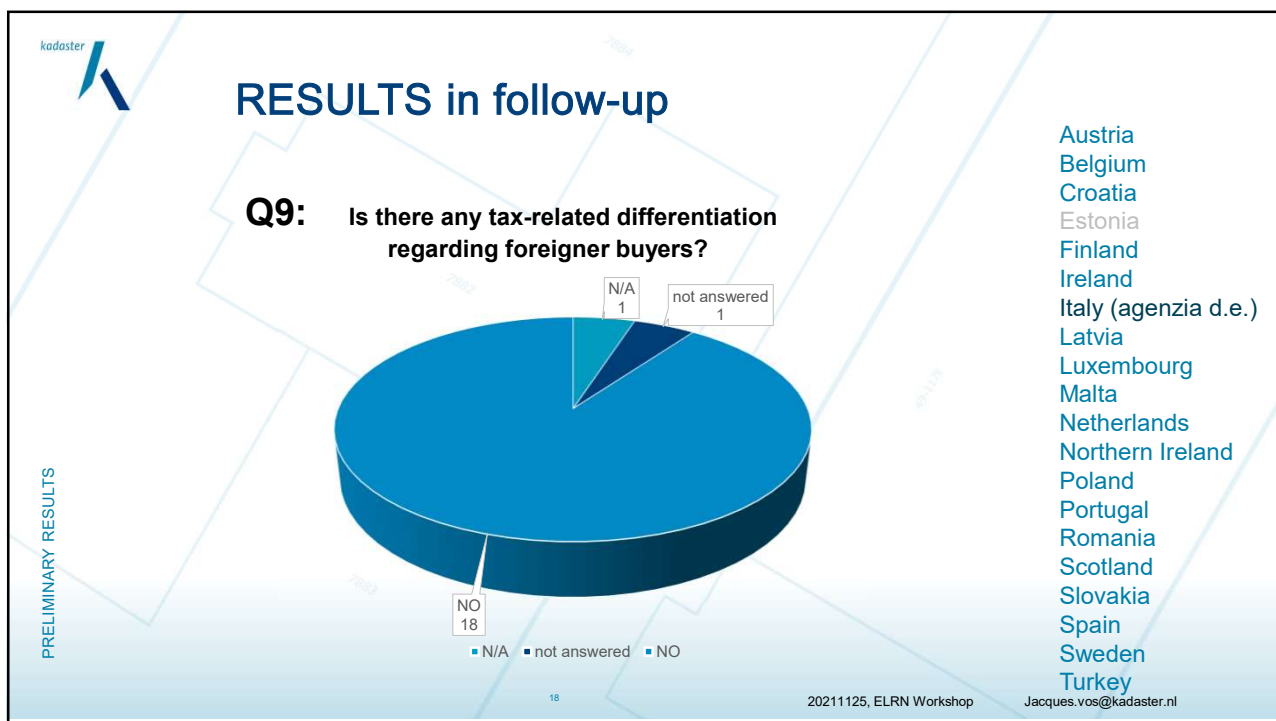
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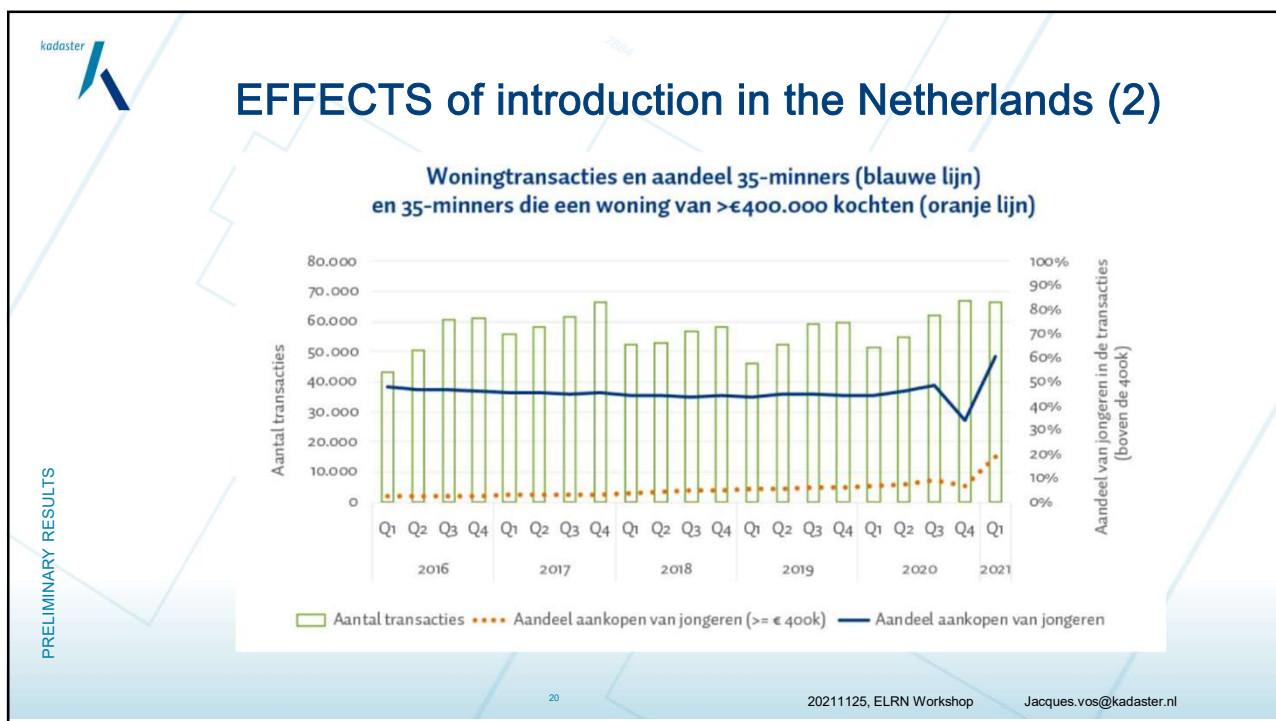


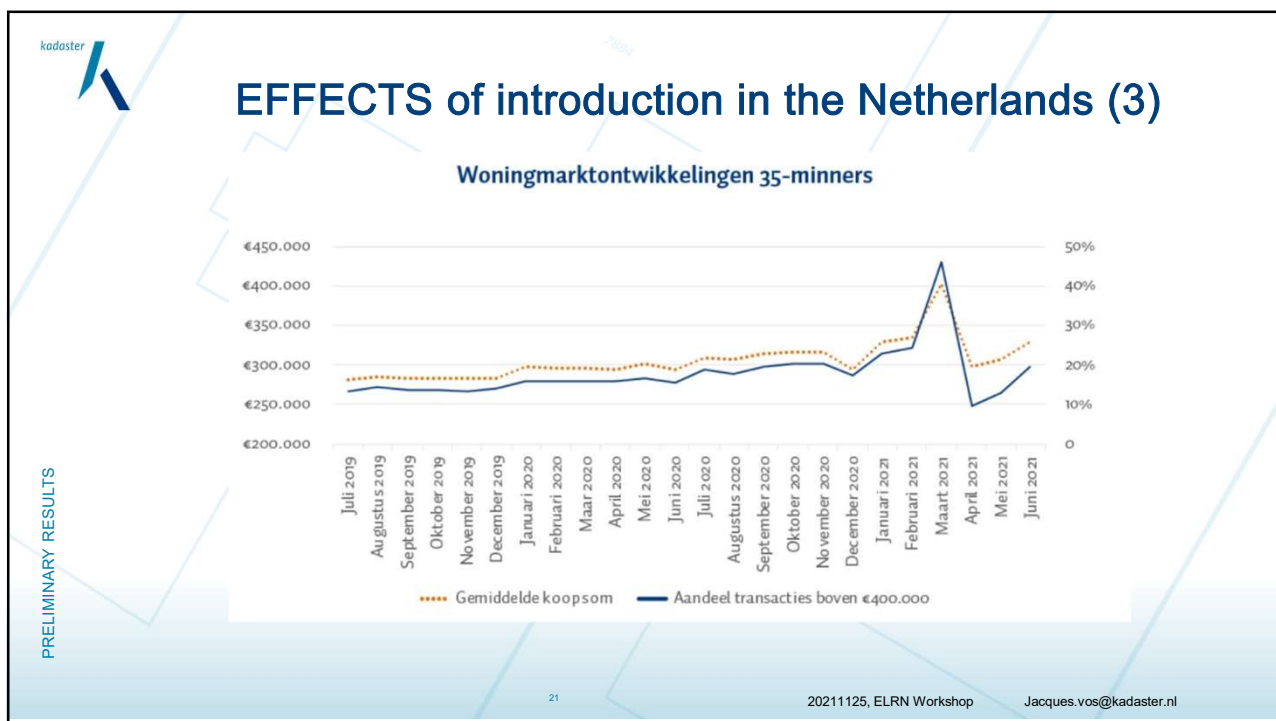




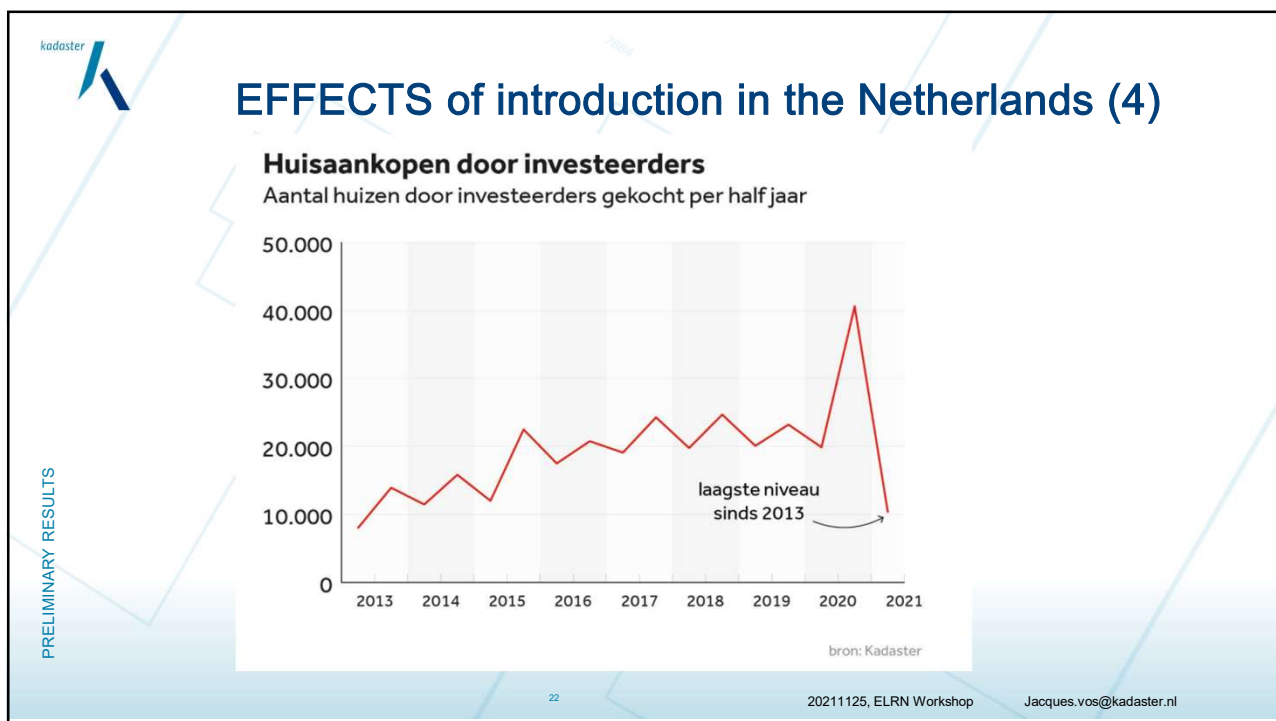


The image is a screenshot of a news article from the website 'Het Parool'. At the top left, there is a 'kadaster' logo. The main title of the article is 'EFFECTS of introduction in the Netherlands'. Below this, the 'Het Parool' logo is displayed, along with social media icons for Facebook, Twitter, LinkedIn, and Email. A navigation bar below the logo lists categories: Amsterdam, Nederland (which is underlined), Wereld, Kunst & Media, Sport, and Columns & Opinie. The article's main headline is 'Jonge huizenkopers kopen dure huizen dankzij afschaffing overdrachtsbelasting'. The sub-headline reads: 'Dat de gemiddelde huizenprijs het eerste kwartaal zo hoog was (379.000 euro), heeft vooral te maken met de vrijstelling van de overdrachtsbelasting voor alle huizenkopers onder de 35 jaar.' On the left side of the article, the text 'PRELIMINARY RESULTS' is written vertically. At the bottom of the article, there is a small number '19' and the text '20211125, ELRN Workshop' and 'Jacques.vos@kadaster.nl'.





PRELIMINARY RESULTS

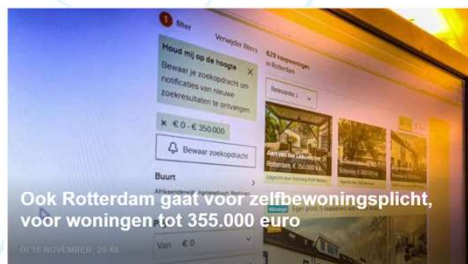




Recent developments in the Netherlands



Amsterdam gaat vastgoedbeleggers voor een deel wenen van de huizenmarkt. De gemeente wil zo snel mogelijk een opkoopbescherming invoeren voor de hele stad. Beleggers mogen dan geen huizen meer opkopen en verhuren met een WOZ-waarde van minder dan 512.000 euro.



Vanaf 1 januari geldt in zestien Rotterdamse wijken een zelfbewoningsplicht voor mensen die een huis kopen met een WOZ-waarde tot 355.000 euro. Op die manier moeten beleggers geweerd worden van dat deel van de woningmarkt, zodat mensen met een middeninkomen meer kans maken op een koopwoning. Voor nieuwbouw geldt in Rotterdam al een zelfbewoningsplicht.

PRELIMINARY RESULTS

Legislative measures to protect (the market for 1st time) buyers:



Recent developments in Belgium

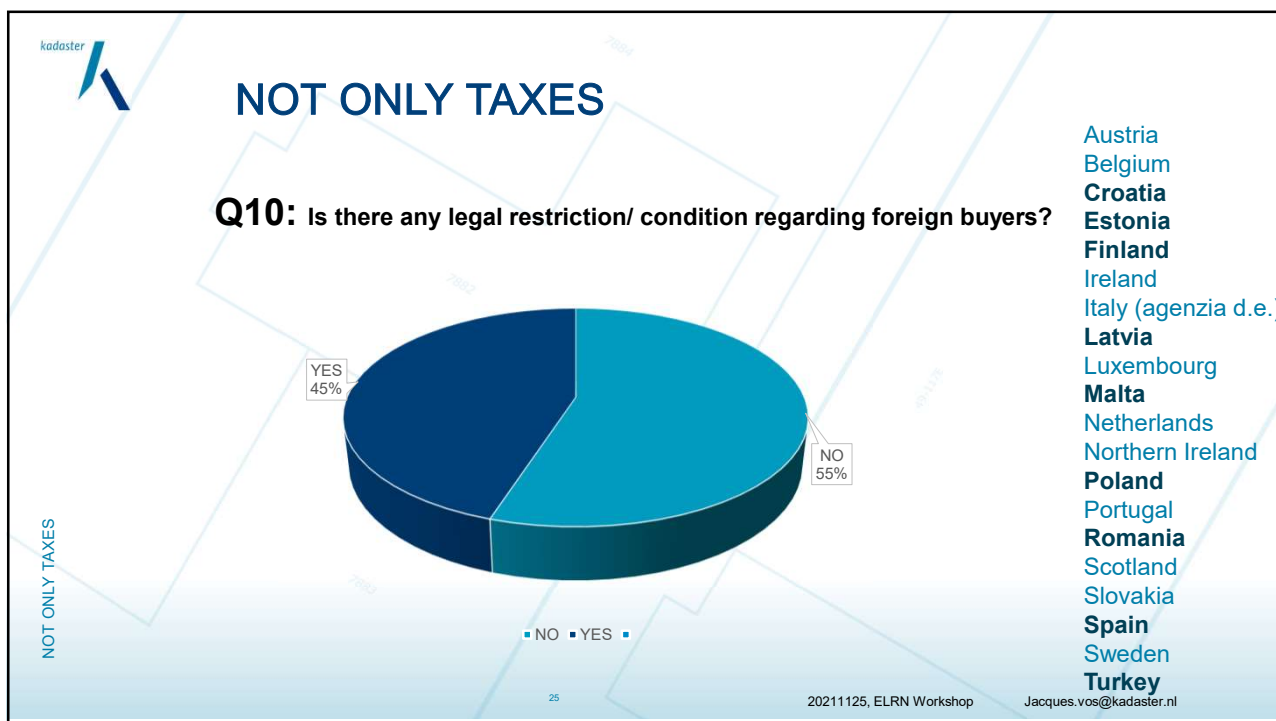
Per 01/01/2022:

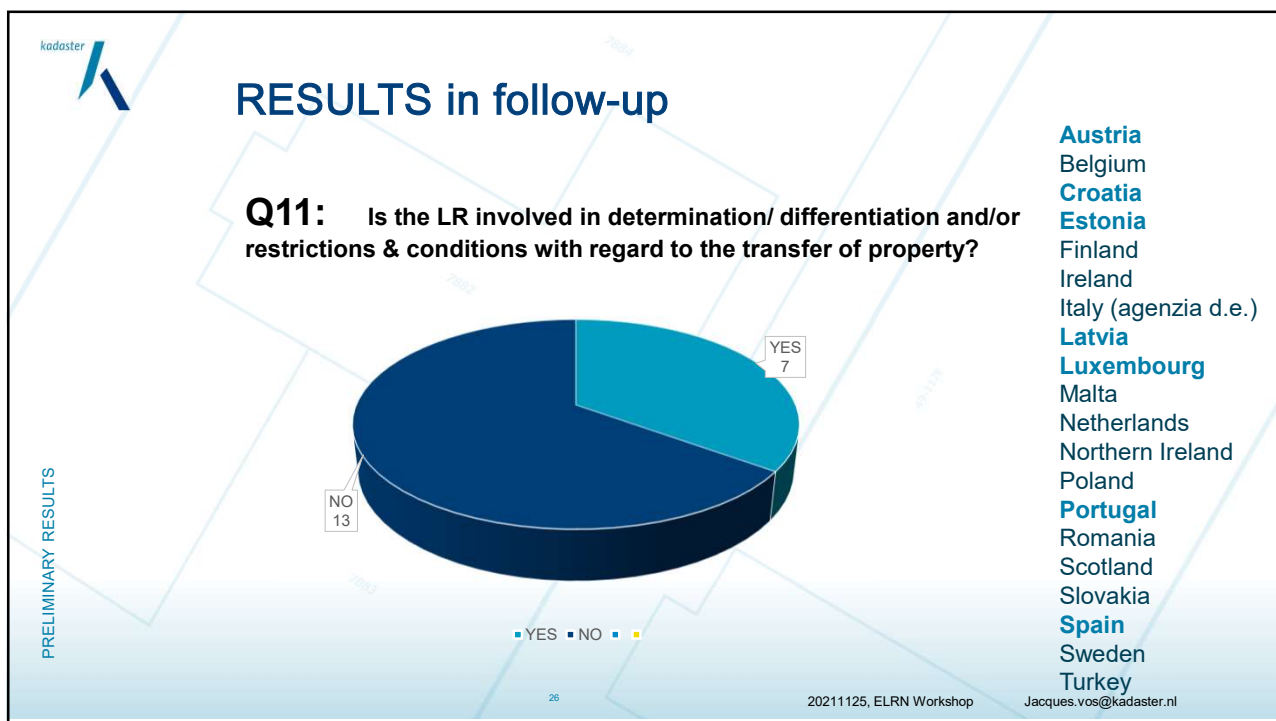
- **Tax relief for residential property 3% instead of 6%**
- **Sustainability (demolition, renovation) 1% (5%)**
- **2nd home: increase by 2% (will be 12%)**

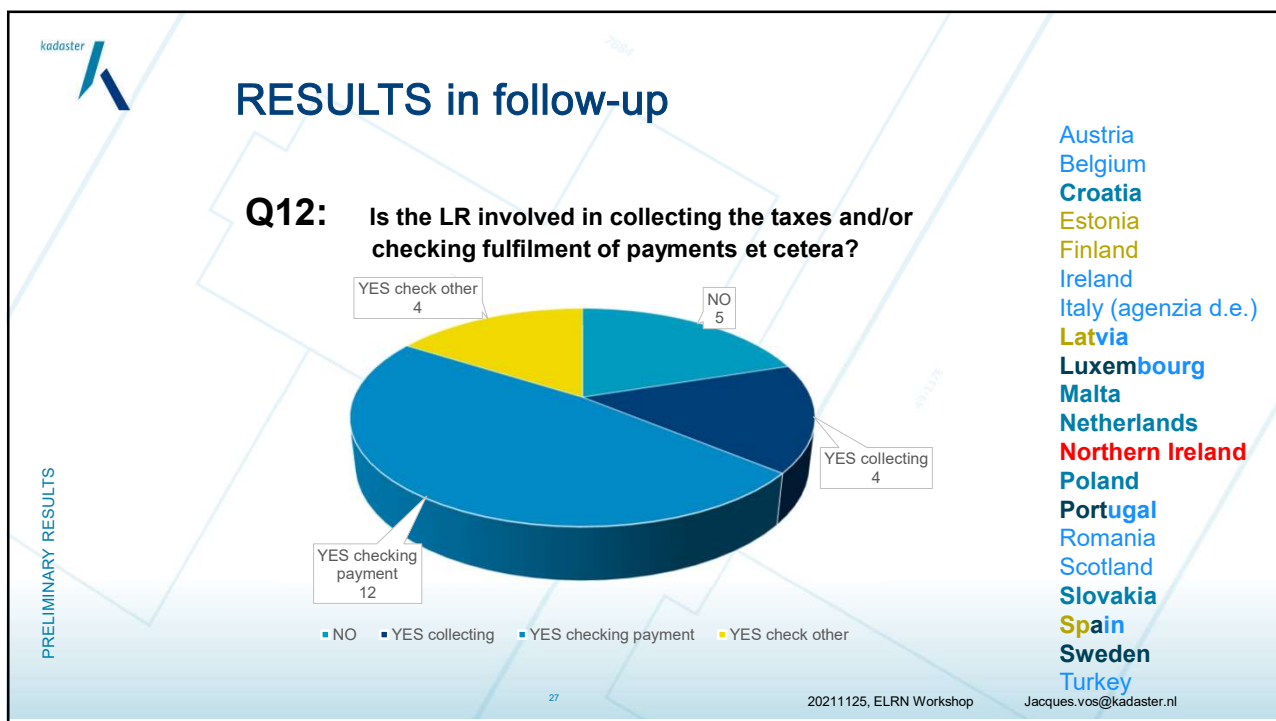
→ Already effect: contracts of sale & registration phase

→ What happens in other countries?

PRELIMINARY RESULTS







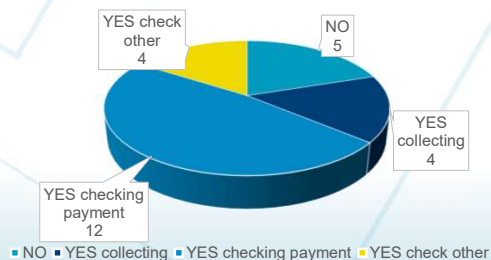


PRELIMINARY CONCLUSIONS

Q12: If the LR is involved in collecting taxes and/or checking fulfillment of payments

- Content of the deed/document?
- Checking other registries?


PRELIMINARY RESULTS



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OVERALL PRELIMINARY CONCLUSIONS

Wide variety with regard to

- **Payments** (moment in time/ institutions)
- **Role land registrar** (checking / collecting)
- **Definitions** ('1st time buyer' & 'investor')
- **Differentiation** (type of buyers & property)

→ **Subject to change?** (e.g. Belgium)

→ **Transparency?** (Single Digital Gateway)

QUESTIONS & DEBATE

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