

Netherlands

# Netherlands Gazettes Implementation Decree on New Pension Law

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The Netherlands has recently gazetted an Implementation Decree on the new pension law, that applies as of 1 July 2023. The Decree lays down further rules for many of the subjects of the Future Pensions Act concerning the legal framework for pension agreements, the guarantees for a balanced transition and the tax framework for pension agreements. The Decree includes several amendments to the Implementing Decree to the Income Tax Act 2001 (IDITA) and the Implementing Decree to the Wage Tax Act 1965 (IDITA) to bring these decrees in line with the amendments following the new Pensions Act. It concerns the following changes:

- aligning rules regarding pension accrual by self-employed persons participating in a pension scheme under the Compulsory Participation in an Industry Pension Fund Act 2000, the Civil Law Notaries Act or the Compulsory Occupational Pension Scheme Act with the tax framework for pension accrual included in the New Pensions Act;
- aligning annuity rules with the tax framework included in the Future Pensions Act and the transitional law included in that law;
- including provisions for fiscal facilitation of the pension accrual experiment for the self-employed in the second pillar;
- including costs in the premium referred to in the Future Pensions Act; and
- aligning various provisions regarding years of service, franchises to be applied and pensionable wages with the amendments per the New Pensions Act.

The Decree also contains various parts of a Collective Decree on Pensions of 2019.

The full text of the Decree of 22 June 2023, published in Official Gazette No. 217 on 30 June 2023 is available [here](#) (in Dutch only).

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