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Project development & construction in the Netherlands

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Preface

We proudly present you the third edition of the Loyens & Loeff publication *Project development & construction in the Netherlands*. The publication covers the entire life cycle of the real estate: from land acquisition, plan development and realisation to operation of the premises and redevelopment.

This edition includes two new Chapters: Chapter 13 on *ESG* and Chapter 14 on *Smart Buildings*. Both subjects are becoming more relevant for development practice, in particular the financing, the sale to institutional and other investors and the operation of real estate. For that reason, these subjects had to be covered in this edition.

The other Chapters have been updated, some more than others. In the period behind us, a lot of changes took place, for example, in the fields of spatial planning and tax law, and the new Dutch Quality Assurance (Building Sector) Act [*Wet kwaliteitsborging voor het bouwen*] came into force. Earlier this year also saw the publication of the new UAV-GC 2025, which version is discussed extensively in this publication.

We owe a great deal to all authors, the attorneys at law, tax advisers and civil-law notaries from the various departments of our firm. The composition of all contributions illustrates our integrated approach of the real estate market and project development projects, for which purpose the three different disciplines each with their own expertise are united in our Project Development & Construction team.

The aim of this publication remains unchanged: we want to provide a useful overview of the key legal and tax aspects of project development and construction. This publication should give developers, investors, builders as well as corporate and other lawyers the necessary tools in a time where project development and building projects are becoming more complex and more challenging.

We hope you enjoy the publication and wish you every success in your projects.



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