

2026

Key tax aspects of Real Estate investments 2026

in the Netherlands, Belgium,
Luxembourg and Switzerland

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Introduction

This booklet aims to inform investors and their advisers about various tax aspects of real estate investments in the Benelux and Switzerland. It sets out and compares the main characteristics of the different jurisdictions in terms of corporate income tax, withholding tax, real estate transfer tax, value-added tax and other aspects.

About Loyens & Loeff

Loyens & Loeff has traditionally had a unique market position in dealing with real estate investments due to its integrated team of tax lawyers, attorneys and civil law notaries. With almost 400 tax specialists, we have by far the largest and broadest tax practice of any law firm in Europe, if not worldwide. Our tax practice covers all areas of tax law applicable to the Benelux and Switzerland and is integrated with almost all our other practice areas.

This booklet is primarily intended to provide a high-level overview of the main tax aspects for structuring investments in Dutch, Belgian, Luxembourgish and Swiss real estate opportunities by foreign corporate investors. Its content is not intended to be exhaustive and, in addition to the structures presented, other alternatives may be available. The information presented is for general information purposes only and should not be used or construed as tax advice.

The document reflects applicable law as per 1 January 2026 and additionally includes some relevant anticipated changes.

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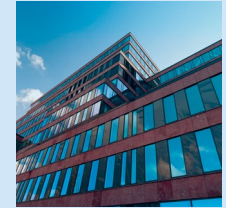
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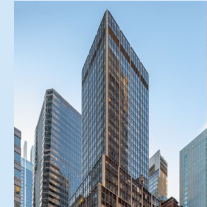
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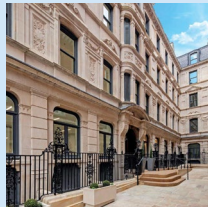
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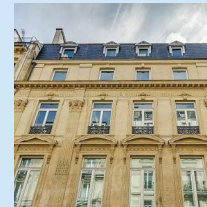
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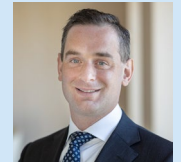


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