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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.



Timo Huisman
Attorney at law, counsel
Real Estate



Jurriaan van der Stok
Civil-law notary, partner
Real Estate



Ynze van der Tempel
Tax adviser, partner
Indirect Tax

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Contributors

Contribution from the following persons have made this publication possible:

Merel van Asch	attorney at law, counsel Litigation & Risk Management
Sidney Berendsen	attorney at law, partner Litigation & Risk Management
Valentijn de Boe	attorney at law, partner Real Estate
Job Boersma	attorney at law Real Estate
Myrthe Bosch	attorney at law Real Estate
Damian van Boxtel	tax adviser Investment Management
Gerard Blokland	tax adviser, partner FOB
Michelle Broere	attorney at law Banking & Finance
Marc Custers	attorney at law, counsel Corporate / M&A
Joris Dunki Jacobs	attorney at law, counsel Litigation & Risk Management
Ralph Ferouge	attorney at law Employment
Edith Franssen	attorney at law Employment
Jérôme Germann	tax adviser Indirect Tax
Yannick Geryszewski	attorney at law Litigation & Risk Management
Morwarid Hashemi	attorney at law Real Estate
Jan de Heer	attorney at law, counsel Real Estate
Timo Huisman	attorney at law, counsel Real Estate
Mick Knops	tax adviser Indirect Tax
Guido Koops	attorney at law, partner Real Estate
Kim Koops	attorney at law, partner Banking & Finance
Eva Laan	attorney at law Litigation & Risk Management
Steven Lucas	attorney at law, partner Real Estate
Rens Markus	attorney at law Litigation & Risk Management
Rutger Noordemeer	attorney at law Litigation & Risk Management
Sjoerd Pennink	attorney at law Litigation & Risk Management

Mila Plasmans	attorney at law Real Estate
Jacob Provoost	tax adviser Indirect Tax
Hiske Sjollema	attorney at law Real Estate
Jurriaan van der Stok	civil-law notary, partner Real Estate
Hoi Tak Tsang	deputy civil-law notary Real Estate
Ynze van der Tempel	tax adviser, partner Indirect Tax
Jan Vonk Noordegraaf	attorney at law Real Estate
Levien Wiggers	attorney at law Litigation & Risk Management
Bart Jan Zoetmulder	tax adviser, partner Investment Management

Editor & Contact person

Timo Huisman

Attorney at law
counsel Real Estate
T +31 20 578 59 94
M +31 6 22 93 82 90
E timo.huisman@loyensloeff.com





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