

**From:** EK-voorzitter <voorzitter@eerstekamer.nl>  
**Date:** Monday, February 16, 2026, 9:22 AM  
**To:** EK-postbus <postbus@eerstekamer.nl>  
**Subject:** FW: Wet werkelijk rendement box 3: bezorgdheid over vermogensaanwasbelasting

---

**Van:** 5.1.2.e <5.1.2.e@gmail.com>  
**Verzonden:** zondag 15 februari 2026 20:15  
**Aan:** EK-voorzitter <voorzitter@eerstekamer.nl>  
**Onderwerp:** Wet werkelijk rendement box 3: bezorgdheid over vermogensaanwasbelasting

U ontvangt niet vaak e-mail van 5.1.2.e <5.1.2.e@gmail.com>. [Ontdek waarom dit belangrijk is](#)

Geachte dr. M.L. Vos,

Omdat mijn Nederlands nog beperkt is, stuur ik deze e-mail in het Engels. Ik hoop dat dit geen bezwaar is.

I'm writing to express my serious concerns about the new Box 3 taxation system (Wet werkelijk rendement box 3), which was recently approved by the Tweede Kamer on 12 February 2026. In particular, the vermogensaanwasbelasting poses a threat to several fundamental rights and principles for Dutch citizens and residents:

- ***Draagkrachtbeginsel***

Taxpayers may be forced to take on debt or sell assets just to pay taxes on unrealised gains. This undermines the fundamental fiscal principle of taxation according to one's ability to pay, as highlighted by the NOB in their critical response to the 'Wet werkelijk rendement box 3' ([link](#)).

- ***ECHR First Protocol, Article 1 - Bescherming van eigendom***

As ruled by the Hoge Raad in its landmark 2021 decision ([link](#)), previous Box 3 systems violated the right to peaceful enjoyment of possessions under the ECHR. By extension, the new 36% tax on unrealised gains risks the same disproportional interference.

- **(In)Equality - Article 1 Grondwet and Article 14 ECHR**

The new system introduces inequality between investors in stable assets and those in volatile ones (where unrealised losses/gains fluctuate more). This is further amplified by the fact that gains in Box 1 and Box 2 are generally taxed only upon realisation.

I therefore kindly urge you to scrutinise this proposal from the perspective of ordinary citizens and investors who build wealth through long-term compounding, and whose capital contributes to Dutch economic growth and prosperity. Please consider rejecting or substantially amending it until a fairer approach is found—such as taxing realised capital gains only (like in Box 2) or a low flat rate, as discussed on sites like <https://vermogensval.nl/>.

Thank you for your attention and for your important role in safeguarding citizens' rights.

With kind regards, 5.1.2.e / 5.1.2.e