

20 October 2023

To:

The Dutch Parliament (Tweede Kamer der Staten-Generaal)
Commission of Finance,
Commission of Health, Welfare and Sport,
Commission of Agriculture, Nature and Food Quality.

Cc:

Ministry of Finance,
Ministry of Health, Welfare and Sport,
Ministry of Agriculture, Nature and Food Quality.

Subject: Concerns Regarding the Proposed Consumption Tax Increase on Plant-Based Alternatives to Milk

Dear Members of Parliament,

We are writing to you ahead of the forthcoming vote on the proposed consumption tax increase for non-alcoholic beverages (“Verbruiksbelasting”) for the 2024 budget, commonly referred to as the “Lemonade Tax”. We wish to express our deep concerns over this proposal, which risks unfairly penalizing consumers, and contradicts the Netherlands sustainability commitments.

While milk and soy drinks are already exempted from this tax, all other plant-based alternatives to milk are categorized as “lemonade”, and therefore would be impacted by a staggering 195% tax increase.

There is growing concern amongst Dutch citizens regarding the proposed tax increase. In a study carried out by Kieskompas, 70% percent of Dutch people agree that tax on plant-based foods should never be higher than on animal products.¹ A petition, started by a concerned Dutch citizen called Misty Mason, has gained over 30,000 signatures already.²

The tax increase would create an uneven playing-field for plant-based dairy alternatives and penalize consumers who cannot or do not want to consume cow’s milk or soy drink. Many Dutch people depend on plant-based alternatives to milk for medical reasons, so it is important to offer and promote a wide choice of plant-based drinks.

The tax increase is contrary to the government's goal of encouraging affordable, healthy and more sustainable food choices.

The current proposal treats plant-based alternatives to milk in the same way as lemonade and thirst quenchers, which is an inaccurate categorization. Plant-based alternatives are used in similar ways to milk and should therefore be exempted from the tax, just like milk and soy drinks. Additionally, the range of plant-based alternatives to milk has significantly expanded since the original decision to exempt milk and soy drinks from the tax was taken in the 1990’s. Tax policy should consider the rapid growth of new plant-based alternatives to milk, beyond soy.

¹ In a [study](#) carried out by Kieskompas, the Dutch were asked the following: "The tax on plant-based alternatives should never be higher than on animal products"; 70% say they agree, 14% say they disagree, 10% hang in between; 6% have no opinion. https://proveg.com/nl/wp-content/uploads/sites/6/2023/09/Eiwittransitie_-_wat-wil-Nederland-in-2024_.pdf

² stoplemonadetak.petities.nl

The European Food Safety Authority (EFSA) recognizes plant-based alternatives to milk as core foods along with milk and dairy.³ Fortified plant-based dairy alternatives are an important product group which help to fulfil nutritional requirements, including vitamins and minerals.⁴

What we eat and drink is one of the greatest contributors to climate change. We are in a climate crisis, where agriculture in the EU accounts for 10.3% of the EU's greenhouse gas emissions and almost 70% of these emissions come from the animal sector. Plant-based foods are considered an important part of tackling climate change and public health challenges, as well as promoting efficient land use.⁵ Policies and regulations need to encourage the shift to a more sustainable food system.

Tripling the consumption tax on plant-based alternatives to milk would be a backward step, and contradict the Dutch Government's sustainability goals, as well as the EU's Farm to Fork Strategy.

We urge the Dutch Parliament and the respective ministries to level the playing field and exempt all plant-based alternatives to milk from the consumption tax as of 1 January 2024.

Thank you for your attention and consideration.



³ Turck et al. Tolerable upper intake level for dietary sugars. EFSA Journal 2022;20(2):7074.

<https://efsa.onlinelibrary.wiley.com/doi/full/10.2903/j.efsa.2022.7074>

⁴ Eustachio Colombo P, et al (2021). Designing Nutritionally Adequate and Climate-Friendly Diets for Omnivorous, Pescatarian, Vegetarian and Vegan Adolescents in Sweden Using Linear Optimization Nutrients. Jul 22;13(8):2507. <https://www.mdpi.com/2072-6643/13/8/2507>.

⁵ <https://www.norden.org/en/publication/nordic-nutrition-recommendations-2023>

<https://op.europa.eu/en/publication-detail/-/publication/15e5d260-1564-11ee-806b-01aa75ed71a1/language-en/format-PDF/source-search>

https://www.theccc.org.uk/publication/the-implications-of-behavioural-science-for-effective-climate-policy-cast/?mc_cid=1ca91debeb&mc_eid=a6ab62b0b5

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Alpro/Danone, Yannick Looije, Corporate Affairs Officer,

Oatly, Christiaan van Doornik, General Manager Benelux,

Nesté Nederland BV, Tony Harbers, Regulatory & Scientific Affairs,

Quorn, Hanna Theobald, Head of Nutrition,

ProVeg Netherlands, Joey Cramer, Public Affairs Officer,

ENSA (represents 8 businesses), Stefanie Offe, Senior Associate,

European Alliance for Plant-Based Foods (represents 28 organisations; e.g. Califa Farms, Unilever, Puratos), Siska Pottie, Founder and Secretary General,

Alternative Protein International (represents 30 organisations), John Felipe Murphy, Program Manager,

IK Lobby, Michel Rog, Partner IK Lobby,

Abbot Kinney's (Wessanen Benelux), Niels Stoppelenburg (Quality manager Wessanen Benelux, R&D manager Abbot Kinney's.)

TAPP Coalitie, Jeroom Remmers, Director,

Stichting Dier&Recht, Robyn Pees, Jurist & campaigner,

De Nederlandse Vegetariërsbond, Daniël Gerritsen, Social Profiling and Nutrition & Health Expert,

ČSZV – Czech Association for Branded Products, Michaela Hlavicová, [Project Manager](#),

COBIOM, Paul Hoffmann-Woldt, Director & Co-Founder,

Green REV Institute, Anna Spurek, COO,

Plant-based food alliance UK (represents 15 organisations; e.g. Upfield, GFI Europe, Alpro), Marisa Heath, Chief Executive,

Plantebranchen Denmark (represents 92 businesses; e.g. Fazer Denmark, Salling Group, Naturli Foods, 7-eleven), Frederik Madsen, Head of Secretariat,

Proteinish, Isabell Falck, COO & Co-founder,

Vegetales, (represents 7 businesses; eg Vive Soy, Liquats, Frias), Roger Pallarés, Technical Secretariat,

Växtbaserat Sverige/Plant-Foods Sweden (represents 9 businesses, e.g. Findus, Orkla, Planti), Per Frank, President,

Anima International, Alicja Bućko,

Compassion in World Farming EU, Olga Kikou, Head of Compassion in World Farming,

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European Vegetarian Union, Ronja Berthold, Head of Public Affairs,

Humane Society International/Europé, Joanna Swabe, Senior Director of Public Affairs,

Jeremy Coller Foundation, Dana Wilson, Policy Officer,

World Animal Protection, Dirk-Jan Verdonk, Head of Programmes of World Animal Protection (WAP)
Netherlands,