



Housing Studies >

Volume 19, 2004 - [Issue 3](#)

1,190 20

Views | CrossRef citations to date | Altmetric

3

Original Articles

House prices and income tax in the Netherlands: an international perspective

Peter Boelhouwer , Marietta Haffner, Peter Neuteboom & PaulDe Vries

Pages 415-432 | Received 01 Apr 2003, Accepted 01 Aug 2003, Published online: 22 Jan 2007

 Cite this article  <https://doi.org/10.1080/0267303042000204304>

Sample our
Built Environment
Journals



>> [Sign in here](#) to start your access
to the latest two volumes for 14 days

 Full Article

 Figures & data

 References

 Citations

 Metrics

 Reprints & Permissions

Read this article

 Share

Abstract

A sharp drop in prices on the home owner market is not only hard to predict but also the reason why many politicians would prefer to implement any tax changes gradually, if at all. Against this backdrop, the present study explores the relationship between a change in the personal income tax treatment of home ownership and a change in house prices. First, based on a literature study, it identifies the factors in the development of house prices. Then, using data from several European countries, it compares the effects of personal income tax reform on the development of house prices. As the comparison reveals, the method and timing of adjustments in the tax system have a strong influence on house price development. Furthermore, econometric modelling of the Dutch home owner market suggests that when the restrictions on tax concessions are less stringent, the real decline in house prices is not as steep and does not last as long.

Keywords:

Related Research Data

[Comment on Steven C. Bourassa and William G. Grigsby's "income tax concessions for owner-occupied housing"](#)

Source: Housing Policy Debate

[From the global income tax to the dual income tax: Recent tax reforms in the Nordic countries](#)

Source: International Tax and Public Finance

[A Simple Error Correction Model of House Prices](#)

Source: Journal of Housing Economics

[On land supply and the price of residential housing](#)

Source: Netherlands Journal of Housing and the Built Environment

[The Determinants of Urban House Price Fluctuations in Sweden 1968–1994](#)

Source: Journal of Housing Economics

[The baby boom, the baby bust, and the housing market](#)

Source: Regional Science and Urban Economics

[The impact of interest rates, income, and employment upon regional housing prices](#)

Related research

People also read

Recommended articles

Cited by
20

Information for

[Authors](#)

[R&D professionals](#)

[Editors](#)

[Librarians](#)

[Societies](#)

Opportunities

[Reprints and e-prints](#)

[Advertising solutions](#)

[Accelerated publication](#)

[Corporate access solutions](#)

Open access

[Overview](#)

[Open journals](#)

[Open Select](#)

[Dove Medical Press](#)

[F1000Research](#)

Help and information

[Help and contact](#)

[Newsroom](#)

[All journals](#)

[Books](#)

Keep up to date

Register to receive personalised research and resources by email



Sign me up



Copyright © 2025 Informa UK Limited [Privacy policy](#) [Cookies](#) [Terms & conditions](#)

[Accessibility](#)

 Taylor and Francis Group

Registered in England & Wales No. 01072954
5 Howick Place | London | SW1P 1WG