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

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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:

house prices | home ownership | income tax | tax policy

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