Plot Exchange, civil and tax aspects: 
Where are the limits?

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Three research topics

1. Dutch plot exchange: what are the quality, the effectiveness and practicability of plot exchange in the Netherlands like in a civil law and tax sense?

2. Plot exchange from a comparative law perspective: how is plot exchange regulated in neighbouring countries and what are the similarities and differences with the Dutch regulations?

3. Plot exchange from a cross-border perspective: is cross-border application of plot exchange possible?
Dutch plot exchange

• Civil aspects
  - History
  - Legislative texts
  - Civil Code?

• Tax aspects
  - Transfer tax
  - History
  - ‘Tax follows civil’
  - Unlimited freedom?

• Subsidy aspects
  - History
  - Decentralisation
Plot exchange from a comparative law perspective

• Germany
  - Umlegung
  - Freiwilliger Landtausch
  - Surrogationsprinzip
  - Still very agricultural
  - Tax: automatically facilitated
Plot exchange from a comparative law perspective

• Belgium

- Proper statutory regulation at a terminological and ideological level
- Less successful in a practical aspect
- Still very agricultural
- Tax: improper use of plot exchange?
Plot exchange from a cross-border perspective

• Necessity
• CAP
• Pilot projects (Interreg, CROBECO)
• External & internal
Other remarks/findings

• Role of the dutch notary public
• Relationship with spatial planning (coordination between destination and land use)
• Sociological aspects
• Land readjustment in urban areas
• “Clear the way for plot exchange!”
Questions/remarks?

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