



Tax treatment of a
**Company
car**

February 2026



Many entrepreneurs and employees use a company car. But are you fully aware of the tax rules? And do you know the laws and regulations that play a role in your decision to purchase or provide a company car?

We list the key points of attention regarding personal income tax, corporate income tax, VAT and wage tax.

In addition to the main rules on private use, taxable benefit and VAT corrections, we discuss asset designation for entrepreneurs subject to personal income tax, several beneficial tax schemes, and the special position of the director / major shareholder. A number of wage tax aspects of delivery vans are also discussed.

In this brochure, we discuss a number of common questions and points of attention. If you have questions about the tax treatment of company cars, please contact your Baker Tilly advisor.

If you are not yet a client, please contact a Baker Tilly advisor in your area. Our experts would be happy to help!

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VAT and car

As an entrepreneur for VAT purposes, you can often deduct the VAT on business expenses, insofar as you provide VAT-taxed supplies and you have a right of deduction. In principle, this also applies to VAT on costs relating to a company car (whether owned or, for example, leased). If a company car is used partly for VAT-exempt purposes, you can determine the input tax deduction using a pro-rata calculation.

If the company car is also used privately, a special calculation method applies for the deductibility of VAT on costs related to the car. A correction must be calculated for this VAT.

Please note: for VAT purposes, commuting also counts as private use. This means that a different principle applies than for wage tax or personal income tax purposes.

VAT consequences of private use of car

If a company car is also used for private purposes, a VAT correction must be applied for the private use. In short, this involves a VAT levy on the cost of the provision of the car for private purposes, such as maintenance and fuel. The correction for private use of the car is declared in the last VAT return of the calendar year or financial year, provided the financial year does not exceed one year.

This correction can be determined in three different ways, depending on the factual circumstances:

- 1 Based on actual use (with reconciled mileage records),
- 2 Based on a “frequency calculation” (when only business use and commuting are involved), or
- 3 On a flat-rate basis.

Of course, it is not necessary to declare a VAT correction if a car is used exclusively for business purposes. This is, for instance, the case if the car remains on the company’s premises, and commuting and other private use is (demonstrably) not possible.

→ Calculation method 1: actual use

It is possible to determine the amount of the VAT correction based on actual private use. This is in fact the starting point but, as a rule, this requires keeping detailed, reconciled mileage records and documenting the exact VAT on expenses for each car. The Dutch Supreme Court has ruled that the entrepreneur must then provide data on the extent of the private use. This may include matters such as the nature of the business, the business purposes for which the car can be used, the work within the business done by the person using the car, or statistical data. Mileage records are not the only evidence admitted for this purpose, but in principle they are a basic requirement.

Sample calculation method 1: VAT of € 5,000 was charged upon the purchase of a car. For the purpose of the VAT correction, you write off this purchase VAT over five years, or € 1,000 per year. A total of € 3,000 in VAT was charged on other costs (maintenance, fuel and so on) in a year. Hence the total VAT attributable to that year is € 4,000 (€ 1,000 + € 3,000). The employee drove a total of 50,000 kilometres in that year, including 30,000 commuting kilometres, 10,000 business kilometres and 10,000 private kilometres. So, for the VAT correction, the car is used 80% for private use $((30,000 \text{ km} + 10,000 \text{ km}) / 50,000 \text{ km})$. The VAT correction amounts to € 3,200 (80% of € 4,000).

→ Calculation method 2: frequency calculation for business use and commuting only

If the private use of a car only consists of commuting, it is not necessarily required to keep mileage records for the private kilometres to calculate the VAT correction. In such cases, it is enough to determine the commuting distance and the number of days the commuting takes

place. This is no different if the car is used by multiple people. The distance and frequency should then be determined per driver.

Instead of actually tracking the frequency, a fixed number of 214 working days per calendar year may also be used. This number already takes into account matters such as occasional working from home, illness, holidays, sabbatical leave, care leave and so on. If the driver works part-time or the employment begins or ends during the calendar year, this number of 214 days is to be taken pro rata to the part-time percentage or part of the year, respectively.

Sample calculation method 2:

A delivery van is used daily by an employee for commuting. There is no other private use. The commuting distance is 100 km per day, or 21,400 km (100 km x 214 days) per year. Business use in that year totals 30,000 km. The total VAT on car expenses relating to that year was € 4,000. The amount of the VAT correction is therefore € 1,665 (21,400 km / 51,400 km x € 4,000).

→ Calculation method 3: flat rate

If the employee does not pay any contribution for the private use of a car, the amount of the VAT correction may be determined using a flat-rate calculation. In such cases, the VAT correction is 2.7% of the list price (including VAT and motor vehicle registration tax (bpm)) of the relevant car during the year of commissioning in the company and the following four years. Please note that this only applies if it cannot be established on the basis of the administration what the private use was (e.g. if the company has not kept mileage records) or what VAT was incurred on expenses for the car in question. If the car was in use for only part of the year, the VAT correction should be calculated pro rata.

For cars that have been used by the entrepreneur/company within the business for five years (including the year of entry into service) and for cars purchased without the deduction of purchase VAT (for example, because the car was purchased under the margin scheme), a flat rate of 1.5% of the list price (including VAT and bpm) may be applied.

Sample calculation method 3:

The list price of a car is € 30,000, so the VAT correction is € 810 (2.7% x € 30,000), regardless of the actual extent of the private use. From the fifth year after the year of entry into service onward, the VAT correction is € 450 (1.5% x € 30,000).

Please note: for the sake of completeness, we note that the application of the 2.7% flat rate may result in the VAT payment being higher than the VAT deducted in that year. This is because the 2.7% flat rate includes the amortisation of the purchase VAT, as 1/5th of the purchase VAT is allocated to each year. It is not permitted to cap the VAT payment at the VAT deducted. In such cases, it may be beneficial to determine the correction based on the actual usage rather than the flat rate.

Mixed use: VAT-taxed and VAT-exempt use

When a car is used for both VAT-taxed and VAT-exempt supplies, this must be taken into account for the VAT correction. This correction is applied proportionally: for example, if 60% of the turnover consists of VAT-taxed turnover and 40% VAT-exempt turnover, only 60% of the VAT correction needs to be reported. This also means that only 60% of the VAT on car expenses is deductible.

Personal contribution

If the flat rate is not used, specific rules apply regarding the VAT due on the personal contribution and private use. Your Baker Tilly advisor would be happy to tell you more about this.

Scheme for car dealerships and rental companies

If several (showroom) cars are made available to one or more drivers, it has been approved that the average list price of these cars may be used as the basis to calculate the amount of the VAT correction. This is an unweighted average, meaning there is no need to take into account how long the cars were available. Of course, the VAT correction can also be calculated on the basis of the actual private use.

Car purchased without VAT deduction

It is possible that VAT was not deductible when a car was purchased, for example because it concerned a car that falls under the margin scheme. For these cars, the State Secretary has approved that all VAT on costs related to the car (maintenance, fuel and so on) can be deducted during the year, assuming the supplies are fully VAT-taxed. A VAT correction amounting to 1.5% of the list price of the car (including VAT and bpm) should then be reported in the final VAT return of the year.

If the car is also used for VAT-exempt supplies (mixed use), the VAT correction only needs to be declared proportionally.

Entrepreneurs subject to personal income tax

If you run a business subject to personal income tax (for example, a general partnership or sole proprietorship) and are also a VAT entrepreneur, you must also take the VAT rules into account. Aside from the VAT correction that must be reported for cars used by employees, a VAT correction must also be reported for cars used by an entrepreneur themselves. The same rules apply as for the VAT correction for cars used by employees.

The company car in personal income tax (PIT) and corporate income tax (CIT)

Asset designation

If you have a business subject to personal income tax (for example, a sole proprietorship or a partnership), the taxation of a car depends on the doctrine of asset designation (*vermogenskettering*). This refers to the way you allocate items to your assets: as business assets or as private assets.

There are extensive regulations on asset designation. Cars are subject to special rules for allocation as business or private assets:

- If the car is used for private purposes 90 percent or more, this is a *mandatory private asset*.
- A car is a *mandatory business asset* if the private use does not exceed 500 kilometres on an annual basis (and business mileage exceeds private mileage).
- With private use of 500 kilometres or more on an annual basis, the car is an *elective asset* (you must choose whether to designate the car as a business asset or private asset).

This asset designation affects the business deductibility of expenses, tax on private use, any investment deduction and more.

→ Company assets: 'company' car

If the car is either mandatorily or electively designated as a business asset, there are a number of tax implications:

- **Deductible costs and expenses**
Expenses for the car, such as fuel, parking, washing, maintenance and insurance, are deductible as business expenses. VAT on these costs is also deductible, but be aware of a potential pro rata correction. Moreover, in case of private use, a **VAT correction** may be required.
- **Taxable benefit for private use**
In principle, you take into account a taxable benefit for the private use of the car, which depends on the list price. The rules are similar to the **taxable benefit for wage tax purposes**. For entrepreneurs subject to personal income tax, the taxable benefit is capped at the actual costs charged against profits. It is therefore important that all costs associated with the car are recorded correctly.
- **Investment deduction**
You may qualify for investment deduction schemes when purchasing the car.

→ Private assets: your own car

If the car is not designated as a business asset, you bear the costs yourself. This includes for example purchase, depreciation, maintenance and fuel expenses. Moreover, the VAT on these costs is not deductible.

However, you can pay yourself a (tax-free) allowance for business mileage and charge this allowance to your taxable business profit. In that case, € 0.23 per business kilometre can be reimbursed tax-free in 2026. The mileage allowance can also be applied for commuting kilometres. Please note: to grant a mileage allowance, proper mileage records are required. In addition, you bear costs such as maintenance and petrol yourself, and the VAT on those costs is not deductible.

→ Elective asset: what is the wisest course?

If the car is an elective asset, you can choose whether to allocate the car to the business assets or to your private assets. When making your choice, you should consider factors such as the expected use of the car, the amount of the taxable benefit, and the administrative burden.

Some relevant considerations in making the choice:

- Consider the business use of the car. What are the chances that it later turns out that it was not an elective asset because you used the car for private purposes too much, or too little?
- Calculate the taxable benefit for private use. If the taxable benefit is high, it may be more advantageous to buy the car privately and pay yourself a (tax-free) mileage allowance.
- Bear in mind maintenance and purchase costs. Perhaps you could make use of a favourable fiscal investment scheme.
- Also consider the administrative burden. If the car is used privately, it is important to keep mileage records.

In principle, this choice is final. There are a limited number of circumstances under which the choice can (or must) be revised. In the event of changes in business activities, amended legislation or changed use, it may be necessary to reconsider the asset designation.

Providing car to employees

Does your PIT-business employ staff and provide them with a company car? If so, the car is a mandatory business asset. You must also take into account the rules for [taxable benefit for wage tax purposes](#).

Car in corporate income tax

Unlike personal income tax, corporate income tax does not have elective or private assets. Cars bought by the company are considered 'business assets'. This means that the costs of the car, such as depreciation on the purchase price, petrol costs and maintenance costs, can be charged to the company's profits. In principle, the same investment deductions apply in corporate income tax as in personal income tax.

Purchasing the car: investment schemes

Both personal income tax and corporate income tax have a number of beneficial tax schemes that can apply when purchasing a car. In personal income tax, these schemes only apply to business assets.

Investment deduction schemes offer a tax deduction or accelerated depreciation option. In the past, there were generous schemes, especially for electric cars. As electric cars are becoming more common, a number of regulations are being tightened. It is therefore important to check which schemes may still be applicable in 2026. This depends on circumstances such as the type of vehicle, its use and the total amount of investment in the year. In many cases, passenger cars are excluded. Depending on these circumstances, the following schemes could potentially come into play when investing in cars and other means of company transport:

- **Small-scale investment deduction (KIA)**
The KIA (*Kleinschaligheidsinvesteringsaftrek*) is a deduction of up to 28% of the purchase price of qualifying assets, with a maximum of € 20,072. The KIA does not apply if the total investment exceeds the annual cap (2026: € 398,236).
- **Energy investment deduction (EIA)**
The EIA (*Energie-investeringsaftrek*) is a deduction of 40% of the purchase value of energy-saving and sustainable assets. These business assets must be listed on the 'Energy List'.
- **Environmental investment deduction (MIA)**
The MIA (*Milieu-investeringsaftrek*) is a deduction of up to 45% of the purchase value of environmentally-friendly assets. These assets must be listed on the 'Environmental List'.
- **Early depreciation of environmental investments (VAMIL)**
With the application of VAMIL (*Vervroegde afschrijving milieu-investeringen*), up to 75% of the investment is depreciated at the moment of your choosing. This creates a liquidity advantage by depreciating the asset faster and earlier. These assets must be listed on the 'Environmental List'.

Please note: these schemes are subject to specific deadlines, conditions and requirements. Your Baker Tilly advisor would be happy to tell you more about this.

Disinvestment addition

If you buy the car making use of an investment scheme and if you sell or dispose of the car within five years of purchase, you may be required to repay part of the investment deduction received. This is called the disinvestment addition. The amount of the disinvestment addition depends on the number of months the car has been in the possession of the entrepreneur.

Regulations for the director / major shareholder (DMS)

An additional taxable benefit also applies to you as a director / major shareholder, if you use a company car. The same rules apply as when a car is provided to an employee.

Taxable benefit and customary wages

As a director / major shareholder (DMS), you should generally receive appropriate remuneration based on the rules for customary wages. These rules apply to the substantial shareholder who performs work for a company in which they, in short, own 5% or more of the shares. This also includes any shares held by the partner of the substantial shareholder.

The legislator has outlined a framework within which the (minimum) level of the customary wages is determined. The level of the customary wages in 2025 is at least the highest amount of the following amounts:

- the wages from the most comparable employment, or
- the wages of the highest-earning employee within the company or an affiliated company, or
- at least € 58,000.

Under certain circumstances, it is possible to set the wages at a lower amount than the highest of the amounts above. Please note: the DMS bears the burden of proof for this! You must therefore be able to justify why lower customary wages are permissible. Your advisor can tell you more about this.

The taxable benefit of a company car may be counted as a wage component. If your customary wages are set at € 58,000 and you also have a taxable benefit on private car use of € 9,000, then a salary (excluding taxable benefit) of € 49,000 is sufficient.

Youngtimer

As a director and major shareholder, you often have more influence on what kind of car you can choose. A special tax regime is in place for cars regarded as youngtimers, aged 16 years (2026) or older. Under this scheme, youngtimers are subject to a 35% taxable benefit rate on the actual value of the car. If the actual value of the car is lower than the list price, this may be advantageous compared to the 'normal' scheme for cars (which applies a slightly lower percentage of taxable benefit to a significantly higher original list price). Moreover, the often high maintenance costs are fully deductible from the company's earnings.

Please note that the youngtimer scheme has been tightened. Since 1 January 2026, a car is only considered a youngtimer if it is 16 years or older. Transitional rules may apply if you were already using the car as a youngtimer under the taxable benefit rules in 2025. In addition, during this transitional year there is an option: in 2026, you may choose to apply 25% of the list price as your taxable benefit, if that is more favourable than 35% of the fair market value.

From 2027 onward, the youngtimer scheme will apply only to cars that are 25 years or older. All company cars younger than 25 years will therefore fall under the regular taxable benefit rules as of 1 January 2027.

Sample calculation

A youngtimer has a current market value of € 5,000 and an original list price of € 50,000. The taxable benefit under the youngtimer scheme is € 1,750 per year (35% x € 5,000) instead of € 11,000 ('standard' taxable benefit of 22% x € 50,000).

Car in private use

As a director / major shareholder, you can also choose to purchase a car privately. In that case, € 0.23 per business kilometre can be reimbursed tax-free in 2026. The mileage allowance can also be applied for commuting kilometres. The allowance is deductible for corporate income tax purposes. Please note: to grant a mileage allowance, proper mileage records are required. In addition, you bear the costs of e.g. maintenance and petrol yourself, and the VAT on those costs is not deductible. Parking, ferries and tolls cannot be reimbursed tax-free on top of the € 0.23 per kilometre either.

Transferring company car to private ownership

If you want to transfer a company car into private ownership, please keep in mind that this has a number of tax consequences. If a car leaves the business assets, there may, for example, be disinvestment addition if you have previously used an investment deduction. A revision may also be required in relation to deducted VAT. You should also take into account the specific valuation rules for the car: if you pay less than the actual value, this is a (taxed) withdrawal. These issues may influence your decision, so be sure to obtain proper advice about the options and consequences beforehand.

Wage tax and car

As an entrepreneur, you have several options to contribute to your employees' transport costs. For example, you could reimburse expenses for commuting, business trips, and travel for training courses your employees take for their work. You could also enable your employees to travel for work in other ways. You could provide a company car or bicycle, or a public transport card. Below we discuss the options and points of attention regarding company cars and delivery vans.

Company car

You can provide a car to your employee. This does not necessarily have to be a car that belongs to the company. You can also provide a car, for example, if you rent or lease a car for the employee, agree with the employee to reimburse the total cost of the employee's own car (including depreciation), or if the employee rents or leases a car and you agree to reimburse all costs.

If your employee is also permitted to use the car provided for private use, an additional taxable benefit must be added to the salary. A car is considered to be provided for private use if the employee is allowed or able to determine the trips for which it is used. A restriction on private mileage or a prohibition on driving abroad does not change this.

Taxable benefit

If your employee is also allowed to use the car privately, a taxable benefit must be added to the employee's wages. This benefit is payment in kind, for which wage tax and national insurance contributions must be withheld, employee insurance contributions must be paid, and either the employer's Health Insurance Act (Zvw) levy must be paid or the Zvw contribution withheld.

Please note: The taxable benefit is always part of your employee's wages. This means you cannot designate the taxable benefit as final levy wages and charge it to the discretionary scope in the work-related costs scheme (werkkostenregeling, WKR), with the exception of any part of the taxable benefit for extraordinary security measures.

The taxable benefit is the difference between the value of private use less any own contribution for the private use of the car (but can never be less than €0). The basis for the value of the private use is the net list price including VAT and bpm. Accessories fitted before the registration plate was assigned are therefore included in this basis, accessories fitted at a later time are not. An exception may apply for cars older than 16 years (2026) (**youngtimers**), for which the actual value of the car is the basis for the value of private use. For imported used cars, the Dutch list price on the date the car was first allowed on the road abroad applies, in principle. The taxable benefit is determined as a percentage of the applicable value. Please take note of the previously mentioned changes to the youngtimer scheme.

In 2026, the general taxable benefit percentages for the private use of the car are as follows:

- 22% for cars with a date of 1st admission on or after 1 January 2017
- 25% for cars with a date of 1st admission before 1 January 2017
- 35% for cars older than 16 years (please note the previously mentioned transitional law)

The taxable benefit rates for private use of cars with no CO² emissions are lower under certain conditions:

- 1st admission in 2025: 17% up to € 30,000, 22% on the excess
- 1st admission in 2024: 16% up to € 30,000, 22% on the excess
- 1st admission in 2023: 16% up to € 30,000, 22% on the excess
- 1st admission in 2022: 16% up to € 35,000, 22% on the excess

Sample calculation: An employee has a lease car with a list price of € 32,000 (including VAT and bpm amount), a 1st admission date of 30 December 2022 and a personal contribution of € 1,450 per year. The general taxable benefit percentage is 22%. Therefore the taxable benefit is 22% of € 32,000 less € 1,450, i.e. € 5,590 per year.

If your employee pays a personal contribution for private use, it may be deducted from the value of the private use if the contribution was agreed with your employee in advance and it is intended for the private use. In the case of payments to third parties, this may also be the case if you have agreed with the employee that they will make the payment for you or on your behalf, and this payment will be regarded as a contribution for private use.

There are a number of exceptions to the general rules:

→ Excessive private use

If the actual value of private use is clearly higher than the value based on the general taxable benefit percentage, this is regarded as excessive private use of the car. In that case, the higher private use must be assumed, although any applicable discount on the general taxable benefit percentage may be taken into account.

Example: The basis for the taxable benefit of a car with the date of 1st admission of 20 February 2019 is € 37,000. The actual value of private use is € 12,000. This is higher than the value of private use based on the general taxable benefit percentage (22% of € 37,000 (€ 8,140)). The actual value of private use (€ 12,000) must be taken into account.

→ Declaration of no private use

The taxable benefit and the value of private use may be disregarded if your employee drives a maximum of 500 kilometres per year for private use. You can assume this in the following three cases:

- 1 The employee has reconciled trip records showing that no more than 500 kilometres are driven per calendar year.
- 2 A different type of evidence (discretionary evidence) can be used to demonstrate that the employee does not drive more than 500 kilometres for private use per calendar year.
- 3 You have a copy of the employee's 'Declaration of no private use'.

If the 'Declaration of no private use' is used, the employee must fill it in online and send it in. You must keep a copy of this statement in the payroll records. The presence of a 'Declaration of no private use' means that it is not the employer, but rather the employee, who will receive an additional tax assessment if it turns out afterwards that the employee wrongly applied for the certificate, for example if the employee cannot demonstrate that they drive less than 500 kilometres for private use.

Please note: there are specific requirements for maintaining reconciled trip records. These include matters such as full car details (make, type, license plate number and period of provision) and trip details (date, trip number, starting and ending odometer readings, departure and visiting addresses, any deviations in the route and whether it is a private trip).

Delivery vans

It is also possible to provide a delivery van to your employees. A delivery van is a car with a cargo space that is not intended for transporting people, and is equipped with a cargo floor. The equipment requirements for the cargo space of a delivery van must be met, and the delivery van must be allowed to be driven with a class B driving licence. The taxable benefit for private use is determined in the same way as for passenger cars.

Aside from the general rules for passenger cars, there are a number of different rules in relation to delivery vans:

→ Prohibition on private use of delivery van

If private use is prohibited, the regular private use (taxable benefit) rule does not apply. The following conditions must then be met:

- 1 The prohibition is in writing and kept with the payroll records.
- 2 Compliance with the prohibition is monitored.
- 3 A sanction is imposed in case of violation.

→ Use of delivery van outside working hours not possible

If it is (verifiably) not possible for the employee to use the delivery van outside of working hours, for example because it is behind a fence on the company premises at that time, no taxable benefit for private use needs to be taken into account.

→ Delivery van (almost) exclusively suitable for goods transport

If the delivery van provided is (almost) exclusively suitable for goods transport, the general rules for private use do not apply. If the delivery van does get used privately, the value of private use for the employee is the market value of the kilometres driven. For this, the number of private kilometres multiplied by the kilometre price of delivery vans is considered. Aside from fuel, this also consists of maintenance and repair, depreciation, motor vehicle tax and insurance.

→ Certificate of no private use of a car

As with ordinary cars, an employee may also apply for a 'Declaration of no private use of a car' for a delivery van, unless the employee:

- drives a delivery van for which a collective arrangement with the Dutch Tax Authorities is in place;
- drives a delivery van to which the private use scheme does not apply (if there is a prohibition on private use, use outside working hours is not possible or the delivery van is (almost) exclusively suitable for goods transport);
- drives a delivery van for which the final levy is applied due to continuous alternating use;
- already has a 'Declaration of Delivery van use Solely for Business' for the delivery van.

→ Declaration of delivery van use solely for business

If the company delivery van is used exclusively for business purposes (so 0 private kilometres), you can, under certain conditions, submit a 'Declaration of Delivery van use Solely for Business' to the Dutch Tax Authorities. This declaration must also be signed by the employee. A separate declaration is required for each combination of an employee with a delivery van. As of the effective date of the statement, there is no need to take into account any additional taxable income and no need to keep trip records. In the following situations, the statement cannot be submitted:

- the employee has already driven more than 500 kilometres for private use in the calendar year;
- the employee drives a delivery van for which a collective arrangement with the Dutch Tax Authorities is in place;
- the employee drives a delivery van to which the private use scheme does not apply (if there is a prohibition on private use, use outside working hours is not possible or the delivery van is (almost) exclusively suitable for goods transport);
- the employee drives a delivery van for which the final levy is applied due to continuous alternating use.

Please note: the Declaration of Delivery van use Solely for Business cannot be applied retroactively. Moreover, the declaration must be withdrawn in a timely manner if the conditions are no longer met. Failure to do so could result in both the employee and the employer being fined up to € 6,709.

→ Continuous alternating use of delivery van

In principle, if several employees use the same delivery van, the normal private use scheme should be applied. It may be burdensome in this situation to apply the scheme individually, for example if it cannot be verified who is using the delivery van at what time. In that case, final levy for private use can be applied. The final levy is a fixed annual amount of €451 (2026) per delivery van.

Example: A company has 3 delivery vans and 7 mechanics. On demand, they randomly use 1 of the available vans. In this situation, there is continuous alternating use, and you must apply the final levy.

→ Simplified trip registration

For practical reasons, you may keep simplified trip records in some cases. For example, if your employee (often) has many trips in a day due to the nature of the work. Among other things, it is important here that private use during work and lunchtime is not permitted and that your records contain information on the business destinations. It is important that agreements on this are put into writing.

Work-related personal mobility

Certain larger employers are obliged to report the personal mobility of their employees from 1 July 2024 if they meet the applicable criteria. Personal mobility consists of two parts, namely business mobility and commuting mobility. Commuting mobility is the employee's travel between their home or residence and the location where work is performed (the permanent work address). Business mobility concerns the trips employees make for their work, with the exception of commuting mobility. Employers must therefore report both the commuting and business trips of their employees.

If you fall under this reporting obligation, you must complete and submit a form from the Netherlands Enterprise Agency (Rijksdienst voor Ondernemend Nederland, RVO) every year. The first year to be reported is 2024 (from 1 July). The report must be submitted by 30 June of the following year. This may have consequences for your business administration. For example, you need to track not only the kilometres (distance) but also the type of means of transport so that this data can be reported. For motor vehicles, this should then be broken down into different types of fuel (for example, diesel, petrol or electric). This allows the government to determine

the company's average CO₂ emissions per kilometre. It is your responsibility to ensure that you have the relevant information to fulfil this reporting requirement. This can be done, for example, by conducting a survey to obtain a representative sample of employees. If, instead of reconciled records, you use sampling at the individual employee level, please pay close attention to the requirements. Consult your Baker Tilly advisor for more information on work-related personal mobility obligations.

Please note: this scheme originally applied to employers with 100 or more employees. A change is expected in 2026, as a result of which the requirement will no longer apply to employers with 100-249 employees. In the future, reporting may only be required for organisations with 250 employees or more. Discuss with your Baker Tilly advisor whether your business must report work-related personal mobility.

Keep an eye on new rules for lease cars

On Budget Day 2025, it was proposed to introduce a final levy for passenger cars running on fossil fuels, as of 2027. This final levy amounts to 12% of the list price (or of the fair market value for cars older than 25 years) and is payable by the employer. The new rules have since been approved, and a transitional scheme applies until 17 September 2030 for passenger cars that were first made available to one or more employees before 1 January 2027.

Do you offer lease options with contracts longer than four years? If so, discuss with your Baker Tilly advisor what the implications are for your fleet and whether it is necessary to already take the new final levy into account. For example, by no longer allowing contracts for non-electric cars that extend beyond 17 September 2030.

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