

# COMPANY VAN

Advisory Handbook 2026



**esj**

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For many entrepreneurs, a company van is an essential business asset. Various specific tax regulations apply to company vans. These regulations are primarily designed to ensure only limited taxation applies to the business use of such vans. However, several conditions must be fulfilled. Additionally, specific provisions exist for company vans with zero CO<sub>2</sub> emissions.

In this Advisory Handbook, we provide information on the following subjects:

- What qualifies as a company van?
- Acquisition: which schemes are available?
- Addition to taxable income (bijtelling): what are the conditions?
- Tax on Passenger Cars and Motorcycles (bpm)
- Motor Vehicle Tax (mrb)

## WHAT QUALIFIES AS A COMPANY VAN?

Not every vehicle used for transporting goods qualifies fiscally as a company van. Various types of vans exist, including those with an open cargo bed, raised roof, or double cabin. Specific fitting requirements apply to each type. For example, in certain cases side windows may be allowed, whereas in others they may not.

### Note!

Company vans are occasionally permitted to have one side window on the right-hand side in the loading area. However, it often occurs that company vans are manufactured with multiple side windows. To still qualify fiscally as a company van, these additional side windows must be removed and replaced with non-glass panels made from a single piece of opaque, rigid material. These panels must, as far as possible, be permanently fixed directly to the vehicle's bodywork. The Dutch Tax and Customs Administration has indicated that this requirement can also be met without externally removing the side windows from the cargo area, provided that opaque, rigid material is fixed to the inside of the bodywork. This approach can prevent unnecessary costs while achieving the required opacity.

### Tip!

For a detailed overview of specific fitting requirements for each type of company van, please consult the page of the Dutch Tax and Customs Administration.

### Important!

If your company van does not comply with these requirements, the fiscal advantages for company vans will not apply.

## ACQUISITION: WHICH SCHEMES ARE AVAILABLE?

When acquiring a company van, you may qualify for the Small-Scale Investment Allowance (KIA). Moreover, when acquiring a new hydrogen-powered company van, you might be eligible for two tax schemes: the KIA and the Environmental Investment Allowance (MIA).

## KIA (Small-Scale Investment Allowance)

For a company van that forms part of your business assets, you are eligible for the Small-Scale Investment Allowance (KIA) upon acquisition. The KIA amount can be deducted from your profits. KIA applies to both new and second-hand company vans. The amount of KIA depends on your total annual investments and is capped at 28% of the investment amount. To qualify, the investment must exceed €2,900 and must not exceed €398,236. Check here for the calculation method and specific conditions.

## MIA for Hydrogen-powered Company Vans

Additionally, in 2026, acquiring a new hydrogen-powered company van entitles you to a 45% Environmental Investment Allowance (MIA). You can deduct this allowance from your profits. The asset qualifies for MIA on 90% of the investment amount, up to a maximum of €125,000. For example, for a hydrogen-powered company van costing €75,000, the MIA would apply to €67,500 of the cost.

### Note!

If you qualify for MIA, you cannot simultaneously use the Hydrogen Mobility Subsidy Scheme (SWIM), and vice versa. Calculate carefully which option offers greater financial benefit before investing.

## ADDITION TO TAXABLE INCOME (BIJTELLING): WHAT ARE THE CONDITIONS?

### When does addition to taxable income not apply?

When a company van is provided, addition to taxable income (bijtelling) usually applies. For income tax entrepreneurs, this is declared through income tax returns. For employees, including directors and major shareholders, it is handled via payroll administration and wage tax returns. However, addition to taxable income does not apply in the following circumstances:

### Private use limited to a maximum of 500 km

Addition to taxable income does not apply if you can prove that private use of the company van does not exceed 500 kilometres per year. Keeping a journey log is not compulsory but is recommended to demonstrate limited private usage. Automated journey logging solutions are available.

Employees can request a 'statement of no private use' if they do not exceed 500 km privately. With this statement, provided there is no indication of misuse, the employer does not need to consider bijtelling in payroll administration. Any verification or corrections occur at the employee level.

### Note!

Entrepreneurs liable for income tax cannot request such a statement.

### Exclusively suitable for goods transport

Bijtelling also does not apply to company vans almost exclusively suited to transporting goods, such as a mechanic's van heavily soiled with oil, or a vehicle with only one seat where other seating has been removed or welded shut. Even vans with a second seat may qualify if the passenger assists with loading and unloading.

Under specific conditions, other vans might also qualify. For instance, a van fitted with shelving for plant transport was previously approved by the courts. If unsure, consult your tax inspector. Any private use in these cases must be taxed based on actual costs per private kilometre.

### **Exclusively business use**

If a delivery van is used exclusively for business purposes, no taxable benefit (benefit-in-kind) applies. In this case, you must request an 'Exclusive Business Use Declaration for Delivery Vans' from the Dutch Tax and Customs Administration. This declaration exempts you from maintaining journey records. The Dutch Tax and Customs Administration may carry out physical inspections to verify that you do not use the delivery van privately at all. If, during an inspection, the Dutch Tax and Customs Administration suspects private use, they may ask you to explain the specific business activity you were carrying out with the van at that time. If you cannot convincingly demonstrate that your use was strictly business-related, you may face an additional tax assessment or supplementary tax demand, accompanied by a penalty.

### **Important!**

With an 'Exclusive Business Use Declaration for Delivery Vans', you are strictly prohibited from any private use whatsoever. This includes incidental private activities, such as collecting your child from childcare on your way home from work. The usual 500-kilometre limit does not apply in this case.

The 'Exclusive Business Use Declaration for Delivery Vans' can be requested by both employees and entrepreneurs subject to Income Tax.

The benefit-in-kind for delivery vans also does not apply in the following specific situations. These situations generally do not apply to entrepreneurs subject to Income Tax or to directors and major shareholders.

### **Private use prohibited**

If private use of the delivery van is strictly prohibited, no taxable benefit will apply, provided that you, as the employer, actively monitor and ensure that the van is not used privately. If private use occurs regardless, the employee must incur a substantial penalty in addition to the normal taxable benefit becoming payable. The agreement prohibiting private use, as well as any applicable penalties for violations, must be documented in writing. For directors and major shareholders, this option is only valid if there is a genuinely enforced prohibition. This is not the case, for example, if the director and major shareholder themselves manage compliance checks.

### **Private use impossible**

If private use of the delivery van is impossible, no benefit-in-kind applies. Examples include situations where vehicle keys must be returned each evening or where vans are parked overnight in secure premises.

### Continuous alternating use

If a delivery van is used continuously and alternately by multiple employees, no taxable benefit applies, provided that it makes private use difficult to determine. This exemption does not apply if, for example, two employees alternate private use weekly, as private use can then be easily established. In cases of continuous alternating use, the employer must instead pay a flat-rate tax of €451 per van via the final levy (eindheffing). Note that continuous alternating use must be required due to the nature of the work itself.

### Important!

A court ruling established that this final levy does not exempt entrepreneurs themselves from the taxable benefit if the delivery van is also at their disposal. This specifically applies to entrepreneurs subject to Income Tax.

## TAXABLE BENEFIT APPLICABLE?

If none of the previously described exemptions apply to your situation, your delivery van falls under the taxable benefit regulations.

## ENTREPRENEURS SUBJECT TO INCOME TAXS

If, as an entrepreneur, you have a delivery van available which is considered part of your business assets, the taxable benefit regulations apply.

The taxable benefit refers to the amount that is not deductible from profit due to private use. This amount can never be negative; this means the taxable benefit cannot exceed the actual vehicle costs (including depreciation).

## EMPLOYEES AND DIRECTORS AND MAJOR SHAREHOLDERS

For employees and directors and major shareholders provided with a delivery van, the taxable benefit is treated as salary. Employers must deduct wage tax on this amount.

## AMOUNT OF TAXABLE BENEFIT

The taxable benefit is a percentage of the van's catalogue price, determined by the year in which the vehicle was first registered. This percentage remains applicable for 60 months. After this period, the percentage will be reassessed based on the legislation in force at that time. For delivery vans first registered in 2026, or those not powered entirely by electricity, hydrogen, or solar energy, the taxable benefit is 22%. For fully electric delivery vans, the benefit in 2026 is 18% of the catalogue price up to €30,000 and 22% on any amount above this threshold. In 2017, the taxable benefit was 20% of the catalogue price up to €30,000 and 22% on amounts exceeding this. From 2028 onwards, a flat rate of 22% applies to the entire catalogue price. For delivery vans powered by hydrogen or solar energy, the taxable benefit is 18% in 2026 and 20% in 2027, calculated on the entire catalogue price. From 2028 onwards, the taxable benefit for these vehicles is also 22% of the entire catalogue price.

### Example:

Employee A has a non-electric delivery van provided, first registered in 2026, with a catalogue price of €50,000. Employee B receives an electric delivery van, also first registered in 2026, with the same catalogue price of €50,000.

- Employee A's taxable benefit:  $€50,000 \times 22\% = €11,000$
- Employee B's taxable benefit:  $(€30,000 \times 18\%) + (€20,000 \times 22\%) = €5,400 + €4,400 = €9,800$

## SIMPLIFIED JOURNEY RECORDS

If an employee frequently makes multiple trips during a working day due to the nature of their job, maintaining detailed journey records can be burdensome for both the employee and the employer. In such cases, employees may provide evidence of private mileage through simplified journey records combined with the business addresses recorded in the employer's (project) administration. Employers must document in writing that the employee will maintain simplified journey records, that private use during working and lunch hours is prohibited, and that the employer maintains records of business addresses. A sample agreement for simplified journey records is available for use, if required.

## MOTOR VEHICLE PURCHASE TAX (BPM)

When purchasing a new passenger car, delivery van, or motorcycle, you must pay Motor Vehicle Purchase Tax (bpm). This tax also applies to imported vehicles. Bpm is calculated based on CO<sub>2</sub> emissions and the net catalogue price. Vehicles with zero CO<sub>2</sub> emissions are exempt from bpm. Since 1 January 2025, entrepreneurs no longer qualify for a bpm exemption when purchasing delivery vans.

## MOTOR VEHICLE TAX (MRB)

In the Netherlands, anyone using public roads is generally required to pay Motor Vehicle Tax (mrb). The amount payable for delivery vans depends on the vehicle's weight, fuel type, and environmental impact. Entrepreneurs may benefit from a reduced mrb rate, provided they can demonstrate upon request that the van is used for business purposes for more than 10% of total use. Journey records are not mandatory for this.

Additionally, zero-emission cars receive an mrb discount. Electric cars will receive a 30% discount in 2026, 2027, and 2028, decreasing to 25% in 2029, and no discount from 2030 onwards. Plug-in hybrid vehicles pay the standard mrb rate. As of 2026, zero-emission delivery vans will no longer receive an mrb discount, and the 125 kg weight correction will be abolished, increasing the payable mrb.

### Example:

For a diesel delivery van weighing 1,300 kg, a private individual pays €352 mrb per quarter. An entrepreneur pays only €121 per quarter.

## IMPLEMENTATION OF ZERO-EMISSION ZONES

When a municipality introduces a zero-emission zone, only electric trucks and delivery vans may enter, thereby reducing CO<sub>2</sub> emissions. Several municipalities have already introduced such zones and issue fines for violations. Penalties start at a minimum of €120, excluding administrative fees.

## INTRODUCTION OF PSEUDO-FINAL LEVY ON FOSSIL FUEL PASSENGER CARS

From 2027, employers providing employees with fossil fuel passenger cars must pay an additional annual tax of 12% of the catalogue price. However, this levy does not apply to delivery vans, meaning that providing a delivery van in 2027 will not incur additional costs.

## QUESTIONS?

If you have any questions about this Advisory Handbook, please contact our advisers.

## CONTACT

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