

A close-up photograph of a hand holding a green fuel nozzle, which is inserted into the fuel tank of a white car. The background is blurred, showing a parking lot with other vehicles and trees.

De pseudo-final
levy: 5 steps to
help you get
ready

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The pseudo-final levy explained

For years, the Dutch government encouraged the transition to electric driving. Now, the focus is increasingly shifting towards the principle that the polluter pays. The pseudo final levy is an example of this approach. Following consultations with the sector, several aspects of the scheme have been [eased](#) (Dutch only). In this whitepaper, we explain what the levy entails, which changes have been introduced, and what they mean for your fleet.

What is the pseudo-final levy?

The pseudo-final levy is a new tax measure that comes into effect on 1 January 2027. If, from this date onwards, you provide your employees with a company car that runs on fossil (including hybrid cars) and which is used for private purposes and/or commuting, you will be charged an additional tax of 12% of the car's catalogue value. It is therefore highly likely that this levy will apply to a petrol or diesel car. Take a look at our calculation example to see what impact the levy could have on your fleet:

Calculation example:

After 1 January 2027, you provide a hybrid car worth €40,000 to your employee. This car is used for private purposes and/or for commuting. You will then pay an additional 12% tax on the list price (€4,800 per year). In this case, that amounts to €400 per month.

If, at the same time, you also provide a petrol car worth €56,000, you must also pay 12% of the list price on that (€6,720 per year). In that case, you will pay €560 per month.

This means you will pay a total of **€960 per month of additional tax** for the pseudo-final levy.

You can find more maths examples on [our website](#) (Dutch only).

You must include the provisional final levy for the year 2027 in your payroll tax return for the second filing period of 2028 (for example, February 2028 if filing monthly). You can submit the levy for 2028 on a monthly basis or by the second filing period of 2029 at the latest.

The pseudo-final levy applies to:

- All company cars with a fossil-fuel engine, even if they are hybrids;
- And fossil-fuel cars made available from 1 January 2027;
- And these cars are also used for private and/or commuting purposes;
- And your colleagues drive these cars privately, even if it is only for a short period of time.

Postponement until 1 January 2031

A transitional arrangement applies to the pseudo-final levy. Vehicles made available before 1 January 2027 are exempt from the levy until 1 January 2031 (previously this exemption applied until 17 September 2030).

Please note: If the car is re-registered in another name during this period, the transitional arrangement ceases to apply and the pseudo-final levy does apply. This is also the case if an employee joins your company and brings a lease car from their previous employer. If the car remains within the same company following a change of driver, the transitional arrangement continues to apply.

When do you pay the pseudo-final levy?

For every fossil-fuel-powered car that you provide to your employees from 1 January 2027 onwards, regardless of the duration of the provision, and which is used for private purposes and/or commuting, you pay the final levy on a monthly basis.

For example, if you have twenty fossil-fuel cars in your fleet, you will have to pay the pseudo-final levy twenty times. You are **not** allowed to pass these costs on to your employees; they are borne solely by the employer.

When are you exempt from paying the tax?

The pseudo-final levy does not apply in the following cases:

- For fully electric or hydrogen-powered cars;
- For company vans;
- If there is no private use and/or commuting;
- If you pay profit tax via income tax (IB-entrepreneurs), such as self-employed people and sole traders.
- **NEW:** In the event of damage, maintenance, or repairs, and a replacement vehicle is being used, this one is exempt from the levy for up to 14 days.

Thanks to a temporary exemption, you may use a fossil-fuel rental or replacement vehicle once per calendar year for up to 7 consecutive days without incurring the pseudo final levy.

“With the introduction of the pseudo-final levy, it is important to decide what you intend to do with your vehicle fleet. Decide on your strategy now.”

Ed Molenaar, Accountmanager Multilease

Impact on your fleet

Although the pseudo-final levy will not come into effect until 2027, it is wise to take action now, considering that most lease contracts run for a few years. Furthermore, it takes an average of four years to completely replace your vehicle fleet. It is therefore important to bear the following points in mind:

- Review your lease contracts and check which ones are due to expire in 2031;
- If necessary, reassess the budgets you wish to set aside for your vehicle fleet;
- Bear in mind that your employees may have fewer options to choose from (and that their favourite lease car may no longer be available because it is not fully electric).

The tax affects various (lease) vehicles as well as the [Total Cost of Ownership \(TCO\)](#) (Dutch only). Do you have a lot of petrol, diesel and/or hybrid vehicles in your fleet? If so, the costs of the tax could rise significantly. However, if you have more electric lease vehicles, the costs will remain the same. In other words, you can save a lot of money by acting quickly and switching to electric driving in good time.

5 steps to prepare for the levy

What's the best way to prepare your fleet for this new levy? We're happy to help by offering a few tips. After all, the larger your fleet, the greater the impact and the higher the costs of the pseudo-final levy could be. Take action now, adjust your policy and minimise the impact. Follow these 5 steps:

1. Analyse your vehicle fleet

Ask yourself the following questions:

- Which company (lease) cars in your fleet are powered by fossil fuels?
- Which company (lease) cars are covered by the transitional arrangement?
- Which contracts continue beyond 1 January 2031? And can you shorten the contract term?

2. Adapt your mobility policy

Are you making the switch to electric vehicles? Or are you unable or unwilling to fully electrify your fleet just yet? If so, make your mobility policy future-proof by exploring other solutions, for example:

- Sustainable mobility solutions, such as bike leasing;
- Mobility schemes;
- Corporate car-sharing.

3. Assess the charging infrastructure

Are there (enough) charging facilities at the office and/or at employees' homes? A home charging point reduces your charging costs, which ultimately lowers your Total Cost of Ownership (TCO).

4. Review your mobility scheme

Is your mobility or car scheme still up to date? Does it align with the company's objectives and mobility policy? Adapt the scheme to ensure it is up to date.

5. Communicate clearly

If changes are coming to your mobility policy, explain them to your employees as quickly and clearly as possible and involve them in the process. You might refer to steps 1 and 2. Explain these to them. This will ensure they feel involved and are more likely to embrace the changes.

Need some advice? Do you have any questions about the pseudo-final levy, or would you like some advice for your vehicle fleet? Please [get in touch](#) with us or visit met ons op of bekijk [our website](#) (Dutch only). We'd be happy to advise you and help you further.

Disclaimer: This white paper has been drawn up based on the information available regarding the pseudo-final levy as at 22 June 2026. Changes may still occur in the coming period. Want to stay up to date? Follow us on [LinkedIn](#) or sign up for [our newsletter](#) (Dutch only).