



Global Employer Services Individual tax

Increase of the benefit in kind for the company car

A recent Royal Decree published on 13 December 2021 ([Dutch](#) | [French](#)) defines the new CO2 emission reference rates. This will lead to an increased benefit in kind for company cars.

91 g/km will be taken into account for vehicles powered by petrol, LPG or natural gas and 75 g/km for vehicles powered by diesel.

The new Royal Decree will be applicable as from 1 January 2022.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Timothy Bruneel, tbruneel@deloitte.com, + 32 9 393 74 62

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: [Deloitte Global Employer Services](#)

Stay tuned with the latest developments:

[Tax News and Insights](#) | [Deloitte Academy](#) | [Deloitte Belgium Tax](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides industry leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175 plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s more than 345,000 people worldwide make an impact that matters at www.deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2021 Deloitte Belgium

[Subscribe](#) | [Unsubscribe](#)