



Individual tax alert

Belgium

Benefit in kind company car 2015 - updated CO₂ emission reference



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The new CO₂ emission reference applying as of 2015 for calculating the benefit in kind of a company car's private use has been published. This applies to company cars in the hands of employees and company directors.

Since 2012, a new calculation method applies for determining the benefit in kind. For a company car's private use, it is calculated based on the car's gross list price and its CO₂ emission.

The following CO₂ emission reference will apply as from 1 January 2015:

- Petrol, LPG, or natural gas cars: 110 g/km (instead of 112g/km for 2014)
- Diesel cars: 91 g/km (instead of 93g/km for 2014)

The minimum amount to consider as benefit in kind for income year 2015 remains unchanged and amounts to EUR 1,250.

The above CO₂ emission reference and the corresponding benefit in kind is to be processed as of the January payroll. The new reference figures will slightly increase the taxable benefit in kind in income year 2015 compared to income year 2014.

Contacts

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