



## Global Employer Services Individual tax

### Benefit in kind company car 2016 – updated CO<sub>2</sub> emission reference

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The new CO<sub>2</sub> emission reference applying as of 2016 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.

For a company car's private use, the benefit in kind is calculated based on the car's gross list price and its CO<sub>2</sub> emission.

The following CO<sub>2</sub> emission reference will apply as from 1 January 2016:

- Petrol, LPG, or natural gas cars: 107 g/km (instead of 110 g/km for 2015)
- Diesel cars: 89 g/km (instead of 91g/km for 2015)

The minimum amount to consider as benefit in kind for income year 2016 has not yet been published for income year 2016.

The above CO<sub>2</sub> 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 2016 compared to income year 2015.

For a simulation of the benefit in kind calculation, please visit our ['Benefit in kind company car'-tool](#).

#### 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:

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