



Global Employer Services

Individual tax

Circular letter on lump sum allowance covering travel expenses

Employers of the private sector may rely on lump sum allowances granted by the State to its civil servants for professional travel. The lump sum amount can be paid tax-free as a cost proper to the employer.

A recently published circular letter (2017/C/53 dated 25 August 2017 [NL|FR](#)) confirms that an amount of 0.3460 EUR/km is acceptable as lump sum payment covering travel expenses made by an employee with his/her own car or motorbike for business purposes during the period from July 2017 to June 2018.

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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