



Global Employer Services Individual tax

Daily allowances for Belgian business trips updated

The Circular Letter of 9 November 2018 ([Dutch](#) | [French](#)) provides the indexed amounts of daily allowances for Belgian business trips granted by the Government to its civil servants.

The circular reconfirms that private sector employers may rely on these amounts.

The indexed lump sum allowances apply from 1 October 2018.

Type of costs	Amount
A daily allowance for Belgian business trips if three conditions are met simultaneously: <ul style="list-style-type: none">• Business trip lasts at least 6 hours• Lunch costs are not reimbursed, paid or provided by the employer or a third party• Business trip does not result in any benefits that cover lunch costs	EUR 17.06
Monthly lump sum allowance (max. 16 x the daily allowances)	EUR 272.96
A lodging allowance per night for business trips requiring an overnight stay in Belgium, provided no reimbursement of hotel costs occurs, or any other similar benefits are granted	EUR 128.01

Background information

The [13 September 2017 Individual tax alert](#) covers the introduction of important changes regarding the lump-sum reimbursement of certain costs for civil servants of the Federal State. These changes indirectly affect lump-sum allowances in the private sector.

Contacts

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