



Global Employer Services

Individual tax/Social security/Immigration

Circular letter issued on mileage allowance for professional travel in Belgium

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

The tax authorities published a circular letter ([Dutch](#) | [French](#)) on 2 August 2018, which provides that an amount of EUR 0.3573/km (up from EUR 0.3460/km) is acceptable as a tax-exempt lump-sum payment covering travel expenses incurred by an employee using his/her own car or motorcycle for business purposes during the period 1 July 2018 to 30 June 2019.

Employers that wish to grant a higher mileage allowance (i.e. an allowance in excess of EUR 0.3573/km) to employees must be able to demonstrate that the allowance covers the actual costs incurred by the employees.

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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