



## Global Employer Services

### Individual tax

---

## Will the Mobility Allowance or “Cash for Car” be a valid alternative to the company car?

### Deloitte report published

As covered by the [2 October 2017 Individual tax alert](#), the Council of Ministers approved the pre-draft bill with respect to the mobility allowance on 29 September 2017. The measure would allow employees to exchange their company cars for a cash amount ([Dutch](#) | [French](#)).

With additional details emerging with respect to the measure’s scope and impact, Deloitte has published a [comprehensive report](#) to examine whether this new measure can trigger a shift in mobility behaviour, and at the same time ensure the required budget neutrality.

[Download the full report](#) to gain an insight into how the mobility allowance measure may affect company mobility policy, personal income taxation and social security, among other aspects.

---

## 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:

- Günther Boeyens, [gboeyens@deloitte.com](mailto:gboeyens@deloitte.com), + 32 2 600 68 42
- Donald Niesten, [dniesten@deloitte.com](mailto:dniesten@deloitte.com), +32 2 600 67 93
- Timothy Bruneel, [tbruneel@deloitte.com](mailto:tbruneel@deloitte.com), + 32 2 600 65 29

For general inquiries, please contact:

[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:

<http://www.deloitte.com/be/tax>



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)