



Global Employer Services Individual tax

The Mobility Budget: A second alternative for the company car

Deloitte report published

On 3 December 2018, a draft law was introduced to implement the long awaited Mobility Budget ([Dutch](#) | [French](#)). In addition, a draft law to update the existing Mobility Allowance (or “Cash for Car”) regulation was introduced ([Dutch](#) | [French](#)), mainly to align the scope of both measures.

To reflect the measure’s scope and impact, Deloitte has published a report to examine whether this additional measure can convince employees to move towards multi-modal mobility.

This new measure allows employers to present employees with a Mobility Allowance or Mobility Budget scheme, in addition to the classic company car benefit. However, questions remain at present. It will therefore be key to assess the impact of both schemes, on all aspects for present and future, to enable sound decisions in implementing such a solution in organisations.

In addition to the Mobility Allowance and Mobility Budget, organisations are also faced with updates in CO2 emission standards (Worldwide Harmonised Light Vehicle Test Procedure or WLTP), which affects the total cost of company car fleets.

Deloitte has published a dedicated page - www.deloitte.com/be/UrbanMobility - providing download access to an updated report for the existing Cash for Car measure, a first report on the new Mobility Budget and a new report on the impact of changes in CO2 regulation.

Contacts

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