



## Global Employer Services

### Individual tax

## New ruling confirms tax treatment of electric vehicles and charging stations provided by employers

When offering electric vehicles as part of a company's car policy or flexible benefits plan, two key elements are the vehicle's range (autonomy) and recharge.

A ruling ([Dutch](#) | [French](#)) has recently been published, confirming the tax implications of installing charging stations (*Oplaadstation/Station de rechargement*) at employees' homes (at employer's expense).

This is the first time that the Ruling Commission has published a decision in this respect. While it would be wise not to assume that the Ruling Commission judges in the same way across all similar cases (since rulings work on a case-by-case basis), the Ruling Commission can still provide legal certainty whenever companies find themselves in similar circumstances.

### No additional benefit in kind

A benefit in kind arises when providing a company car (including a fuel card) to employees. When providing an electric company car, the added charging station and electricity are included in the 'company car' benefit in kind. The ruling reconfirms the tax treatment of a charging station at the employer's site, but now also addresses the system's installation at the employee's residence. It should be noted that **when an employer bears the cost of installing a charging station at the employee's residence, in the**

## **case at hand, this does not constitute an additional benefit in kind.**

This is good news for companies considering the inclusion of electric vehicles in their fleet or in their flexible benefits plan.

### **Tax treatment for other mobility services**

The request for a ruling establishes a wider framework, i.e. the tax treatment of a mobility package (including electric vehicles), and thus confirming a number of established principles (each benefit will be subject to its own tax treatment based on its characteristics), i.e.:

- **Exchanging** the electric car for a regular car in specific circumstances (e.g. during summer holidays,): a pro-rata will be applied for each car based on usage period;
- The installation and use of an electric **charging station** at the company's parking facilities: the benefit is considered to be fuel and therefore should be included in the company car benefit in kind;
- Tickets for **public transportation**: exempt if transportation is for professional and/or commuting purposes. Privately used tickets will be taxed as a benefit in kind based on ticket price;
- **Public parking** at the station: exempt when travelling for professional and/or commuting purposes. Privately used parking fees will be taxed as a benefit in kind based on ticket price. Electricity used in public parking will be considered as included in the company car benefit in kind;
- Use of a **company bike**: when the bike is (also) used for travelling from home to work, the benefit is not taxable.

Deloitte has a team of experts in flexible benefits, who have built up extensive knowledge in relation to this subject area and are readily available to assist.

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### **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:

- Patrick Derthoo, [pderthoo@deloitte.com](mailto:pderthoo@deloitte.com), + 32 9 393 75 05
- Timothy Bruneel, [tbruneel@deloitte.com](mailto:tbruneel@deloitte.com), +32 9 393 74 62
- Bjorn Poelman, [bpoelman@deloitte.com](mailto:bpoelman@deloitte.com), + 32 2 600 65 15

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

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