

Individual tax alert

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3 February 2014

Private use of company car – 2014 Modified CO2 emission reference

After the Council of Ministers approved the draft bill containing miscellaneous tax provisions on 6 December 2013, a Royal Decree of 24 January 2014 (*M.B.* 29 January 2014) modified the CO2 emission reference applicable in determining the taxable benefit in kind for the private use of a company car by company directors and employees.

The following reference CO2 emission reference will be applicable as of 1 January 2014 for the taxable benefit in kind for the private use of a company car :

- Petrol, LPG or natural gas cars: 112 g CO2/km (instead of 116 g CO2/km for income year 2013)
- Diesel cars: 93 g CO2/km (instead of 95 g CO2/km for income year 2013)

For income year 2014, the minimum amounts to consider as taxable benefit for the private use of company car amounts to EUR 1,250.00 (instead of EUR 1,230.00 – amounts applicable for income year 2013).

This CO2 emission reference change will affect the processed January pay slip.

To discuss the amendment of employees' pay slips for the month of January 2014, it is recommended to contact a Deloitte representative. Deloitte's Global Employer Services team is readily available to assist with any questions in this regard.

Deloitte's **TASC Car tool** has been updated accordingly and can be used to calculate the benefit in kind for the private use of a company car, as applicable for 2014.

Contact

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium or:

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