



## Global Employer Services COVID-19 | Individual tax

### Consumption voucher tax treatment confirmed by new circular letter

A circular letter confirming the tax treatment of the so-called 'consumption voucher' was published on 22 October 2020 ([Dutch](#) | [French](#)).

As part of [a series of measures](#) implemented by the Belgian Government in response to the COVID-19 pandemic and its economic consequences, a corporate income tax deductible consumption voucher of up to EUR 300 can be granted by employers to their employees until 31 December 2020. Under certain conditions (that should all be met together), this voucher can also be exempt from personal income tax and social security contributions:

1. The vouchers cannot replace ordinary salary, premiums, benefits-in-kind or any other remuneration.
2. The grant of vouchers must be decided in a sectoral or company CBA, or in the individual employment agreement.
3. One voucher has a maximum value of EUR 10 and the employer can grant vouchers for a maximum EUR 300.
4. Vouchers cannot be exchanged for cash.
5. Vouchers are delivered in the employee's name.
6. The validity period is limited to 12 months as of 8 June 2020 (i.e. when the hospitality sector resumed normal activity after lockdown).
7. Vouchers can be granted until 31 December 2020.
8. Employees can only spend the vouchers in their hospitality, cultural and leisure sector consumption.

Additionally, the tax authorities have officially confirmed that they will accept both paper and electronic vouchers.

## Contacts

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