

Tax reform for companies – Moving towards green mobility – Impact on charging stations

Within recent developments in which the government has been pushing for more sustainable fleet options, employers are increasingly investing in electric and hybrid company cars to reduce their carbon footprint and take advantage of tax incentives. As combustion-powered vehicles face increased taxation (by limiting the deductibility of car expenses based on their CO2 emissions), companies are acknowledging the benefits of transitioning to electric and hybrid vehicles for their employees.



Since many employers want to encourage their employees to drive electric as much as possible, they have started to provide their employees with charging stations at home. While this may seem like a straightforward operation at first sight, there are various implications that companies need to consider from a corporate tax, personal income tax and VAT perspective.



Is your company also transitioning or planning to transition to a more sustainable fleet? Do not hesitate to get in touch. Our experts would be glad to assist you with the various tax implications during this transition and prevent any unpleasant surprises.



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Depreciation on charging stations is deductible for 200%, on condition that:

- A new, fixed, intelligent charging station was acquired between 1 September 2021 to 31 March 2023 (extended)
 - It has a straight line depreciation (max. 20% – PQ: min. 10%)
 - It is publicly available (during opening hours)
 - There is no investment deduction applied on the charging station
 - ~~Compulsory registration with the Federal Public Service Finance~~
- = an adjustment of the start position of the taxed reserves (no tax free reserve)

For charging stations acquired between 1 April 2023 and 31 August 2024, the depreciation will be tax deductible for 150%.



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What do you, as an employer, have to take into account when it comes to providing charging facilities for your employees from a fiscal perspective?

Quick checklist of questions to ask yourself

Accounting	What are the accounting treatments of charging stations? What about the depreciation period?
Corporate tax	How do I need to treat the costs of charging stations in our tax return package? What is, from a corporate tax perspective, the deductibility percentage of reimbursed electricity?
Personal income tax	How should the costs of reimbursed electricity be treated by my employees in their personal tax return? How am I going to deal with employees leaving the company who acquired a charging station?
VAT	What is the correct VAT treatment of the installation of the charging stations? What is the correct VAT treatment of the supply of energy?