

1. Tax reform for individuals & companies - Moving towards green mobility

It is now time to move to more eco-friendly company cars, to have a better control of the cost, to have a better score in terms of CO2 and energy efficiency but also an occasion to rethink your mobility strategy by introducing the mobility budget.

Company cars - Upcoming changes



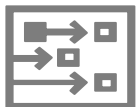
Tax deductibility - Carbon emission cars

Check date of purchase, lease or rent



Before 1 July 2023 current rules apply

$120\% - (0,5\% \times \text{coefficient} \times \text{gr CO}_2/\text{km})$



Between 1 July 2023 and 31 December 2025 (transition regime)

Tax deductibility decreases over time by introducing different maximum and minimum

	2023	2024	2025	2026	2027	2028
Maximum	100%	100%	75%	50%	25%	0%
Minimum	50%	50%	0%	0%	0%	0%



As from 1 January 2026

Costs carbon emission cars no longer tax deductible

As from 2026 only zero emission cars will be tax deductible

As from 2027, the deduction rate will decrease and will be capped

Changes in Federal Mobility Budget

Formula introduced to calculate TCO as from 1 January 2024 (see [newsflash](#) for more details):

- Formula based on a fixed and a variable component
- Calculation based on actual TCO remains possible

Tax incentives to expand the charging infrastructure in Belgium

Tax reduction rate for individuals (property owners or tenants)

Monthly lease cost including TVA and fuel cost

- Investment between 1 September 2021 and 31 December 2022: **45%**
- Investment between 1 January 2023 and 31 December 2023: **30%**
- Investment between 1 January 2024 and 31 August 2024: **15%**
- Absolute maximum: **EUR 1.750 (or EUR 8.000 for bidirectional charging installations)**

How can we help?

We help our clients:

- to be more competitive by having a more **flexible mobility** approach and improve the **employees' well-being**
- to faster move from a traditional company car program to a more innovative mobility approach and provide a **tax-attractive solution** for both employee and employer
- to have a good **control of the mobility cost** during and after the transition
- to move to an **ecological and sustainable policy**

We optimize the **salary package of employees** while still having a strong **control of the cost**.