

Overview of regional and federal automobile taxation (car, motorcycle, van and truck) - Belgium

(Update 06/01/2022, based on known and decided policies, unless stated otherwise)

1.1 REGIONAL - KILOMETER CHARGE																
Kilometer charge	Type of vehicle	Type of owner	Valid from 01.01.2022 until 30.06.2022													Premiums, incentives, exemptions, ...
			Tariffs on all roads which are not labeled as highway in the Region (€/km):							Tariffs on all highways of the Region (€/km):						
			Euronorm:							Euronorm:						
			GVW ≤3,5 tons:							GVW ≤3,5 tons:						
BRUSSELS	Heavy truck	All natural and moral persons	Euronorm:							Euronorm:						Vehicles exempted: army, civil defense; fire department and police; especially and exclusively equipped for medical purposes; used exclusively for agri- and horticulture, fish farming and forestry.
			GVW ≤3,5 tons:							GVW ≤3,5 tons:						
			≥12 to <32 tons:							≥12 to <32 tons:						
FLANDERS	Heavy truck	All natural and moral persons	Tariffs on the roads subject to the kilometer charge by the Region (€/km):							Tariffs on the roads subject to the kilometer charge by the Region (€/km):						Vehicles out of scope: certain machine-vehicles such as cranes, lifts, excavators, bulldozers, concrete pumps without mixer, dumpers; vehicles with a 'green' testdrive plate; oldtimer vehicles with an 'O' license plate; training vehicles.
			Euronorm:							Euronorm:						
			GVW ≤3,5 tons:							GVW ≤3,5 tons:						
WALLONIE	Heavy truck	All natural and moral persons	Tariffs on the roads subject to the kilometer charge by the Region (€/km):							Tariffs on the roads subject to the kilometer charge by the Region (€/km):						
			Euronorm:							Euronorm:						
			GVW ≤3,5 tons:							GVW ≤3,5 tons:						

1.2 REGIONAL - PURCHASE TAXES																
Vehicle Registration Tax VRT (BIV-TMC)	Type of vehicle	Type of owner	Valid from 01.01.2022 until 30.06.2022													Premiums, incentives, exemptions, ...
			VRT _{CAR} = LC x (Highest of the two amounts according to the calculation with kW and fiscal HP), with:							VRT _{MOTO} = LC x (amount according to the calculation with kW), with:						
			LC = factor 'age':							LC = factor 'age':						
			Highest of the two amounts according to the calculation with kW and fiscal HP:							Highest of the two amounts according to the calculation with kW and fiscal HP:						
BRUSSELS REGION	Car and Motorcycle	All natural and moral persons	Age:							Age:						Vehicle 100% electric: Minimum VRT (€ 61,5)
			Amount:							Amount:						
			VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)							VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)						
BRUSSELS REGION	Truck	Natural and moral persons	NOT SUBJECT TO VRT													Light duty Euro6d (+charger) replacing a light duty Euro4 or 5 diesel or Euro2 petrol. LEZ Premium for professionals
			VRT _{WLTP} = LC x ((CO ₂ WLTP x f x 1.105 ⁶) / 246 x 4.500 + c)							VRT _{NEDC} = LC x ((CO ₂ NEDC x f + 45 ⁶) / 246 x 4.500 + c)						
			Minimum VRT: € 46,23 Maximum VRT: € 11.556,92							Minimum VRT: € 46,23 Maximum VRT: € 11.556,92						
FLEMISH REGION	Car	Natural persons and Moral persons without Operational leasing	Age:							Age:						Vehicle with 0 g/km CO ₂ : exempted from VRT, for car, motorcycle as well as light truck
			Amount:							Amount:						
			VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)							VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)						
FLEMISH REGION	Car	Operational leasing	Age:							Age:						Charging stations (>50kW): Ecologiepremie+ for professionals
			Amount:							Amount:						
			VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)							VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)						
FLEMISH REGION	Motorcycle	All natural and moral persons	Age:							Age:						Vehicle on natural gas: Ecologiepremie+ for professionals
			Amount:							Amount:						
			VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)							VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)						
WALLON REGION	Car and Motorcycle	All natural and moral persons	Age:							Age:						Vehicle 100% electric: minimum VRT (€ 61,5)
			Amount:							Amount:						
			VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)							VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)						
WALLON REGION	Light Truck	Natural persons without CBE No	Age:							Age:						Vehicle on natural gas: € 500 for a vehicle purchased by a wallon private person (ORES and RESA) - exempted from Ecomalus
			Amount:							Amount:						
			VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)							VRT for a vehicle on LPG is lowered by € 298 (with a minimum VRT = € 0)						
WALLON REGION	Light Truck	Moral and natural persons with CBE No	NOT SUBJECT TO VRT													Vehicle on LPG: CO ₂ value is lowered by 10g for calculating the Ecomalus, if any
			Ecomalus (if the vehicle has both an NEDC and WLTP CO ₂ value, the NEDC value has to be used)							Ecomalus (if the vehicle has both an NEDC and WLTP CO ₂ value, the NEDC value has to be used)						
			Amount of Ecomalus:							Amount of Ecomalus:						

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(Update 06/01/2022, based on known and decided policies, unless stated otherwise)

2.1 FEDERAL - CORPORATE TAX, PERSONAL INCOME TAX (individual companies and self-employed) and LEGAL ENTITY TAX

Deductibility of car costs and fuel costs (Employer)	Fiscal rules in 2022				Evolution fiscal rules 2021-2031																																																																																																																																																																																																							
	<p>Deductibility formula for car costs and fuel (+ electricity) costs applicable to all company cars: Deductible %* = 120% - (0,5% x g CO₂/km x f), with: f = 1,00 for diesel 0,90 for CNG ≤ 11 fiscal HP 0,95 for other fuels (also hybrid diesel) (*) If the result of the computation >100% => deductibility = 100% If the result of the computation <50% => deductibility = 50% Cars with 200g/km CO₂ or more => deductibility = 40% Result of the computation to round to the nearest tenth % after the comma. Ex.: 63,22% becomes 63,2% 63,28% => 63,3% 63,25% => 63,3%</p> <p>Specific for PHEV: fiscal CO₂ value depends on the CO₂ value of the PHEV and on the ratio : [battery energy capacity / car mass (running order)] with limit 0,5 kWh/100 kg (ratio to be rounded to the nearest tenth after the comma: 0,44 becomes 0,4 0,45 becomes 0,5); -> if ratio ≥ 0,5 (≥ 0,45) and CO₂ ≤ 50 g/km => CO₂ of the PHEV -> if ratio < 0,5 (< 0,45) or CO₂ > 50 g/km => CO₂ of the non-PHEV version -> if non-PHEV not available => CO₂ of the PHEV x 2,5 -> if the PHEV purchased by last owner before 1/1/2018 => CO₂ of the PHEV</p> <p>Which CO₂ value to use in the deductibility formula: NEDC or WLTP? -> NEDC 1.0 CO₂ if the vehicle has only a NEDC value -> WLTP CO₂ if the vehicle has only a WLTP value -> NEDC 2.0 CO₂ OR WLTP CO₂ (free choice) for vehicles with NEDC and WLTP values</p> <p>This clarification of the federal administration of finance on the use of NEDC and WLTP remains applicable until new federal legal provisions come into force.</p>	<p>Same deductibility formula as in 2022, but for newly ordered cars, depending on CO₂ emissions, order date and year of use, the deductibility rates will be limited or phased out as follows:</p> <table border="1"> <thead> <tr> <th>1. Zero Emission Car (0g/km CO₂)</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> <th>2030</th> <th>2031</th> </tr> </thead> <tbody> <tr> <td>ordered before 1/1/2027:</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> <td>100%</td> </tr> <tr> <td>ordered in 2027:</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>95,0%</td> <td>95,0%</td> <td>95,0%</td> <td>95,0%</td> <td>95,0%</td> </tr> <tr> <td>ordered in 2028:</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>90,0%</td> <td>90,0%</td> <td>90,0%</td> <td>90,0%</td> </tr> <tr> <td>ordered in 2029:</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>82,5%</td> <td>82,5%</td> <td>82,5%</td> </tr> <tr> <td>ordered in 2030:</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>75,0%</td> <td>75,0%</td> </tr> <tr> <td>ordered as from 1/1/2031:</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>67,5%</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>2a. 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Zero Emission Car (0g/km CO ₂)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	ordered before 1/1/2027:	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	ordered in 2027:	-	-	-	-	-	-	95,0%	95,0%	95,0%	95,0%	95,0%	ordered in 2028:	-	-	-	-	-	-	-	90,0%	90,0%	90,0%	90,0%	ordered in 2029:	-	-	-	-	-	-	-	-	82,5%	82,5%	82,5%	ordered in 2030:	-	-	-	-	-	-	-	-	-	75,0%	75,0%	ordered as from 1/1/2031:	-	-	-	-	-	-	-	-	-	-	67,5%	2a. Non Zero Emission Car ordered before 1/7/2023	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	max. deductibility rate*:	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	min. deductibility rate**:	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	50%	2b. Non Zero Emission Car ordered 1/7/2023-31/12/2025	2021	2022	1/7/2023	2024	2025	2026	2027	2028	2029	2030	2031	max. deductibility rate:	-	-	100%*	100%*	75%*	50%	25%	0%	0%	0%	0%	min. deductibility rate:	-	-	50%**	50%**	0%	0%	0%	0%	0%	0%	0%	2c. 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Benefit in Kind - BIK (ATN-VAA) (Employee)	<p>Formula for calculating the amounts of the annual BIK in 2022: . BIK Diesel = [catalogue value x (5,5% + (0,1% x (CO₂ - 75)))] x 6/7 x LC . BIK Other fuels = [catalogue value x (5,5% + (0,1% x (CO₂ - 91)))] x 6/7 x LC, with: . CO₂ = min. 4% max. 18% x catalogue value. Apply the CO₂ NEDC/WLTP and PHEV CO₂ rules from above. . LC: Age factor = 100%, decreasing by -6%/year (LC remains -70% after 5 years) Min. BIK = € 1.400 / year in 2022</p>
<p>Same rules and formula as in 2022 for calculating the amounts of the annual BIK, until new federal legal provisions come into force.</p>	

Non Allowed Expenses BIK (Employer)	<p>Employers have to include a % of the BIK of company cars for personal use as non allowed expenses (NAE) in their income statement: . NAE = 17% x BIK for cars without fuel card = 40% x BIK for cars with fuel card</p>
<p>Same rules and formula as in 2022, until new federal legal provisions come into force.</p>	

Fiscal incentives	Beneficiary				Evolution of the rates:											
	Type of product/service; scope	Type of incentive	Rate	Evolution of the rates:	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
Private persons	Expenses, with a max. amount of € 1.500 per taxpayer, for the purchase, installation and inspection of a new intelligent charging station + green electricity at home	Tax reduction	45%	Tax reduction	45% (expenses ≥01.09.'21)	45%	30%	15% (expenses <01.09.'24)	-	-	-	-	-	-	-	
Companies	Depreciation of investments (amount unlimited) relating to the purchase and installation in new condition of publicly accessible charging stations	Increased cost deduction	200%	Verhoogde kostenafrek	200% (costs ≥01.09.'21)	200%	150%	150% (costs <01.09.'24)	100%	100%	100%	100%	100%	75%	75%	
Companies	Purchase in new state of carbon emission free trucks and electric charging and refuelling infrastructure for blue, green and turquoise hydrogen	Investment deduction (amount of deduction limited to € 60 mln)	35%	Investment deduction	25,0%	35,0%	35,0%	29,5%	24,0%	18,5%	13,5%	13,5%	13,5%	13,5%	13,5%	

2.2 FEDERAL - CO₂ SOLIDARITY CONTRIBUTION (ONSS - National Office for Social Security)

On company cars granted by an employer to his employee for personal use (Employer)	CO ₂ contribution in 2022				Evolution CO ₂ contribution 2021-2031																																																																																																																			
	<p>Formula for calculating the amount of the monthly CO₂ contribution: . CO₂ Contribution Petrol-CNG: [(CO₂ x 9) - 768]/12 x 1,3525 (= index 2022) Diesel : [(CO₂ x 9) - 600]/12 x 1,3525 LPG : [(CO₂ x 9) - 990]/12 x 1,3525</p> <p>always with a minimal amount of € 20,83 x 1,3525 = € 28,17/month in 2022</p> <p>. CO₂ Contribution for BEV + FCEV + H₂ = € 20,83 x 1,3525 = € 28,17/month in 2022</p> <p>Apply the CO₂ NEDC/WLTP and PHEV CO₂ rules as in the car and fuel cost deductibility scheme</p>	<p>Same formula as in 2021, but for newly ordered cars, depending on CO₂ emissions, order date and year of use, the CO₂ contribution will be multiplied by a factor and/or the minimum amount of the CO₂ contribution will be increased as follows:</p> <table border="1"> <thead> <tr> <th>1. Zero Emission Car (0g/km CO₂)</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> <th>2030</th> <th>2031</th> </tr> </thead> <tbody> <tr> <td>ordered before 1/7/2023*:</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> </tr> <tr> <td>ordered as from 1/7/2023*:</td> <td>-</td> <td>-</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 23,41</td> <td>€ 25,99</td> <td>€ 28,57</td> <td colspan="4">€ 31,15</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>2a. Non Zero Emission Car ordered before 1/7/2023:</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> <th>2030</th> <th>2031</th> </tr> </thead> <tbody> <tr> <td>Minimum CO₂ contribution*:</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> </tr> <tr> <td>CO₂ contribution* x Factor:</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> <td>x 1,00</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th>2b. Non Zero Emission Car ordered as from 1/7/2023:</th> <th>2021</th> <th>2022</th> <th>1/7/2023</th> <th>2024</th> <th>2025</th> <th>2026</th> <th>2027</th> <th>2028</th> <th>2029</th> <th>2030</th> <th>2031</th> </tr> </thead> <tbody> <tr> <td>Minimum CO₂ contribution*:</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 20,83</td> <td>€ 23,41</td> <td>€ 25,99</td> <td>€ 28,57</td> <td colspan="4">€ 31,15</td> </tr> <tr> <td>CO₂ contribution* x Factor:</td> <td>-</td> <td>-</td> <td>x 2,25</td> <td>x 2,25</td> <td>x 2,75</td> <td>x 4,00</td> <td colspan="5">x 5,50</td> </tr> </tbody> </table> <p>(*) Amounts subject to indexation each year</p>												1. Zero Emission Car (0g/km CO ₂)	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	ordered before 1/7/2023*:	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	ordered as from 1/7/2023*:	-	-	€ 20,83	€ 20,83	€ 23,41	€ 25,99	€ 28,57	€ 31,15				2a. Non Zero Emission Car ordered before 1/7/2023:	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Minimum CO ₂ contribution*:	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 20,83	CO ₂ contribution* x Factor:	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	x 1,00	2b. Non Zero Emission Car ordered as from 1/7/2023:	2021	2022	1/7/2023	2024	2025	2026	2027	2028	2029	2030	2031	Minimum CO ₂ contribution*:	€ 20,83	€ 20,83	€ 20,83	€ 20,83	€ 23,41	€ 25,99	€ 28,57	€ 31,15				CO ₂ contribution* x Factor:	-	-	x 2,25	x 2,25	x 2,75	x 4,00	x 5,50			
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