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GES NewsFlash

Belgium — 2013 Standard CO₂ Emission Level for Calculating the Benefit-in-Kind of Company Cars

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Summary

The standard CO₂ emission level, a decisive factor in establishing the CO₂ emission coefficient of company cars, is yearly determined by royal decree.

Based on information received from the Minister of Finance's cabinet, the standard CO₂ emission level for income year 2013 would remain unchanged for company cars with a diesel engine (95 g/km). For company cars with a gasoline engine, however, the standard level would be equal to 116 g/km, an increase of 1g/km.

Consequently, the CO₂ coefficient for gasoline cars, and thus, their taxable benefit-in-kind, would be lower for income year 2013 compared to income year 2012.

For example, a gasoline-engined company car with a list price of €35,500 and a 125 g/km CO₂ emission level:

- CO₂ coefficient for 2012 = $((125 - 115) \times 0.1\%) + 5.5\%$ = 6.5%, resulting in a taxable benefit of €1,977.86 (= €35,500 x 6/7 x 6.5%)
- CO₂ coefficient for 2013 = $((125 - 116) \times 0.1\%) + 5.5\%$ = 6.4%, resulting in a taxable benefit of €1,947.43 (= €35,500 x 6/7 x 6.4%)

The updated standard CO₂ emission level will, in principle, apply retroactively from 1 January 2013. The impact on withholding and reporting obligations is yet to be determined.

The royal decree's publication is expected later this month.

People to contact

If you have any questions concerning the issues in this *GES NewsFlash*, please contact one of the GES professionals at our Deloitte offices as follows:

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