



# NEWS LETTER

## BENEFITS IN KIND FOR VEHICLES

### WHAT HAS CHANGED



A decree issued on February 27, 2025, alters the conditions of the flat-rate evaluation of the benefit in kind associated with the provision of company cars.

These new regulations will be applicable to all vehicles made available starting February 1, 2025.

### 1 DISTINCTION BASED ON THE DATE OF AVAILABILITY

- Only vehicles made available from February 1, 2025, are subject to these new rates.
- If a vehicle changes beneficiaries, the date it is made available to the new employee determines the applicable regime.
- Vehicles allocated prior to this date remain unaffected.

» Retain all documents related to the date of disponibility.

### 2 REVISED RATES FOR FLAT-RATE ASSESSMENT

#### FOR ACQUIRED VEHICLES

Circulation benefit in kind	Vehicle bought within the last five years.	Vehicle acquired over five years ago
Paid by the employer	20% of the total purchase price, including VAT	15% of the total purchase price, including VAT
Paid by the employer	15% of the total purchase price, including VAT	10% of the total purchase price, including VAT

#### FOR LEASE CARS

Calculation benefit in kind	Applicable rate
Paid by the employer	67% of the overall annual expenses (rental, maintenance, insurance, and fuel included)
Paid by the employer	50% of the overall annual expenses (rental, maintenance, insurance included)



These rates signify a two-thirds increase compared to the previously applicable rates.

### 3 EXCEPTIONAL REGULATIONS FOR ELECTRIC VEHICLES

- Effective February 1, 2025, the 50% reduction, applicable up to a maximum of €2,000.30, will increase to 70% with a cap of €4,582 annually.
- This benefit will remain in effect until December 31, 2027.

⚠ Significant condition:

- To be eligible for this benefit, the vehicle must satisfy a specific environmental score criterion. You can verify this score by referencing the code provided in field D2 of the registration document on the official website:



[Environmental rating](#)

- Similar to thermal vehicles, this modification applies solely to vehicles made available from February 1, 2025.

Our teams are readily available to assist you in the implementation of this new system.