

Car Taxation Changes

In the upcoming months and years, multiple fiscal changes concerning car taxation are planned. For the sake of clarity, we explain these changes below.



2023

1 January 2023 - Maximum deduction for fuel of 50% for plug-in hybrids (PHEVs)

PHEVs ordered from 1 January 2023, a maximum deduction of 50% will apply to the consumption costs of petrol and diesel



1 July 2023 - Limited deductibility for vehicles with a combustion engine

The fiscal deductibility for vehicles with an internal combustion engine (ICE) & PHEVs ordered after 1 July 2023 will be systematically phased out and disappear completely in 2028

1 July 2023 - Increase in CO₂-contribution for vehicles with a combustion engine

For ICE-vehicles & PHEVs ordered after 1 July 2023, the calculated CO₂-contribution is multiplied by a 'multiplier' that will increase annually: 2.25 (2023-2024), 2.75 (2025), 4 (2026) and 5.5 (2026). If the result is lower than the minimum contribution, the minimum contribution will be applied

2025

1 January 2025 - Minimum CO₂-contribution increases for all vehicles

The base amount (to be multiplied by a yearly indexation coefficient) used for the calculation of the minimum CO₂-contribution, increases. This rule applies for vehicles that are already on the road and new vehicles



2026

1 January 2026 - ICE cars & PHEVs are no longer tax deductible

ICE cars & PHEVs ordered as from 1 January 2026 are 0% deductible



2027

1 January 2027 - Zero emission vehicles will have reduced tax advantages

The tax deductibility of zero emission vehicles, ordered as from 1 January 2027, will be gradually lowered in the coming years: 95% (2027), 90% (2028) 82,5% (2029), 75% (2030) & 67,5% (2031).

The "grandfathering" principle applies: the deductibility percentage in place at the moment of ordering the car, remains active for the full duration of the leasing contract

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