

Private use of cars

If a car used in business is also **for private use**, regardless of whether the employee reimburses the costs related to the use of the car or not, the use of such a car **is not considered to be used exclusively for business purposes**.

This procedure also applies to companies the field of activity of which is granting cars to use, and which provide **cars for their employees to use for a charge**.

To avoid double taxation, the **private use of a car is not taxed as self-supply** and granting **the use of a car for a charge** to an employee, servant or member of a management and control body of the taxable person **is not considered supply**.

The use of a company car for personal rides is taxed with a fringe benefit based on the **vehicle's capacity**.

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