

Employer's car is used for transport

If it is impossible to make the journey between home-workplace-home using public transport with a reasonable expenditure of time and money, these rides are considered business-related and are not considered a fringe benefit.

There is no obligation to keep driving records, etc., but the taxpayer must be able to prove and explain in each specific case that the employee's journey to work and home is not considered a fringe benefit. The decision of the board of the company that the company covers the travel expenses of the employees between home and workplace is not a sufficient circumstance for applying the tax exemption.

If the vehicle is not allowed to be used by employees for private rides and the company car is used only for business purposes (including rides to work-home-to work, which are considered business-related), a corresponding notation must be made at the Transport Administration.

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