

TAXATION 2018/19 : PHEV : 40g/km CO2 – NEDC 2 – 46g/km CO2 WLTP



- BELGIUM

PHEV

Diesel	Petrol	% Deductable	% Rejected
CO ₂ / km	CO ₂ / km	2018/2019	
Electric	Electric	120%	
1 – 60g	1 – 60g	100%	0%
61 – 105g	61 – 105g	90%	10%
106 – 115 g	106 – 125g	80%	20%
116 – 145g	126 – 155g	75%	25%
146 – 170g	156 – 180g	70%	30%
171 – 195g	181 – 205g	60%	40%
> 195g	> 205 g	50%	50%

- LUXEMBOURG

Taxe rebate of 2500 Euro for Plug-in hybrids

TAXATION FROM 2020 ONWARDS : PHEV 46g/km CO2



PHEV : 120% - (0,5% x coefficient x g CO₂/km) with max 100%

PHEV: CO₂-value : ratio battery capacity/weight
and CO₂-emissions :

- 1) if $\geq 0,5$ and $CO_2 \leq 50$ g/km = CO₂ of PHEV
- 2) if $< 0,5$ or $CO_2 > 50$ g/km = CO₂ of 'NOT-PHEV'-version
- 3) if 'NOT-PHEV' is not available : CO₂ PHEV x 2,5

Coefficients:

- 1 for diesel
- 0,95 for CNG ≤ 11 PK
- 0,90 for others

TAXES/TAX INCENTIVES PRIVATE PERSONS/PARTICULIEREN/PARTICULIERS



< 50 gr CO2	Flanders		Wallonia & Brussels	
	MY18	MY19	MY18	MY19
PHEV				
BIV-TMC	0	0	€ 495	€ 867
Verkeersbelasting- Taxe de circulation	0	0	€ 429	€ 626