

# Business expenses and tax deductibility rules for self-employed workers in Belgium



A question or a comment? Contact us on [hello@accountable.eu](mailto:hello@accountable.eu)

Accountable automates your accounting as self-employed worker - [download us on the App Store or the PlayStore](#)

	Deductibility against income tax	Deductibility against VAT
<b>Restaurants &amp; reception expenses</b> Restaurants (with clients) Tea, coffee & other staff amenities Parties & staff events Receptions (with clients) Club registrations (e.g. Rotary, Golf, etc.)	69% 100% 100% 50% <b>Proof of the professional link necessary</b>	Never 100% Typically not deductible Never Never
<b>Business travel</b> <i>In Belgium</i> Public transport: train, tram, subway  <i>Outside Belgium</i> Public transport Flights Per diem & daily compensations	100%  100% 100% 100%	  Special procedure Special procedure N/A
<b>Car-related expenses</b> <i>In Belgium</i> Parts & maintenance Mandatory technical audits Touring Assistance Car Wash Tolls Airco, alarme etc Handsfree kit & installation Leasing or renting Advertising on the car Accounting loss on the sale of the car Accounting profit on the sale of the car Garage rental Taxi Road tax Interest fees on leasing or renting  <i>Outside Belgium</i>	75% 75% 75% 75% 75% 75% 75% 75% 75% 75% <b>75% taxable</b> 75% 75% 75% 75% 100% Idem	50% 50% 50% 50% 50% 50% 50% 50% NA NA 50% 50% N/A 50% Special procedure
<b>Misc.</b> Registration to a Business Club Trainings & education Job-specific clothes (e.g. lawyer, butcher, etc.). Computer, phone, tablet	100% 100% 100% As a percentage of actual business usage	100% 100% 100% 75%
<b>Real Estate</b> Rent (if the building belongs to a company) Rent (if the building belongs to a natural person) Mortgage interest fees (if the building belongs to you) Water, gas, electricity, etc.	As a percentage of actual business usage (m2) No, unless otherwise mentioned in rental contract As a percentage of actual business usage (m2) As a percentage of actual business usage (m2)	NA NA NA NA
<b>Social security</b> "Small risks" et "big risks" Hospital treatment (in addition to mandatory legal coverage) Complementary pension for self-employed (PLCI,CPTI)	100% 0% 100%	NA NA NA

<b>Business gifts</b> <i>In general</i>		50% 100% if every gifts is less 50€ excl. VAT, 50% if above
Wine		50% idem
Advertising		100% 100%
Business gifts to the team	Not deductible, unless gifts are offered to ALL team members and their value - is below 35€ per year per worker, for an annual event (e.g. birthday, Xmas) - is below 105€ per year per worker, to reward a promotion, Or that their value resides between 35€ & 105 € per completed year of work at the time of taking pension leave (max 875€ for ONSS)	Not deductible, unless the following conditions are met: - gifts are distributed to ALL team members (or to the children of team members from a defined age group) - purchase price is below 50€ excl. VAT  This rule does not apply to tobacco or alchools. Attention: VAT deduction does only apply to ONE gift per occasion per beneficiary per civil year.