

## Yellow plates in Belgium

Many Belgian cross-border workers have a company car placed at their disposal by their Luxembourgish employer, which is registered in Luxembourg.

In the event of a control, employees residing in Belgium must be able to show:

- A copy of their employment contract and mission order (document proving a hierarchical relationship);
- A document drawn up by their foreign employer attesting that a company car has been placed at the employee's disposal.

These documents must prove that:

- The driver of the vehicle is a salaried employee of the company which has placed the vehicle at his disposal; and that
- He carries out a remunerated activity in that company.

As of 1 October 2014, it is no longer necessary to produce the famous "VAT" certificate issued by the Belgian VAT authorities.

Attention: In such a case, the company car registered abroad must always be driven by the Belgian employee of that company. It cannot be lent to members of the family or Belgian friends. The latter would be committing a violation and, in case of a control, would have to pay the sums relating to Belgian road tax and tax when the vehicle is first put on the road, plus a fine of twice the amount of evaded tax, with a minimum of €100 and a maximum of €1,250.

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