

## July 25 2022 Charging infrastructure and EVs in Belgium: division of competences Fieldfisher | Energy & Natural Resources - Belgium



The use of electric vehicles (EVs) in Belgium is growing steadily. Yet there is a remarkable difference between the availability of charging stations in Flanders, Wallonia and Brussels. This could possibly be a consequence of the different approach of the regions and the different initiatives that are taken. This article, part of a three-part series on the charging infrastructure for EVs in Belgium, focuses on the division of competences concerning EVs in Belgium.

In Belgium, a federal state, different sets of regulations coexist, based on the competences of the federal authorities and the regions (article 6.1 of the Special Act of Institutional Reform of 8 August 1980). Following this division of competence, the regions (Flanders, Brussels and Wallonia) hold the bulk of competences and responsibility regarding EVs and the infrastructure of charging points:

- The competences of the regions are town and country planning, the protection of the environment, the distribution and local transport of electricity, the rational use of energy, roads and their appurtenances, and communal urban and regional transport, including special forms of transport (taxi services and car rental).
- The relevant competences of the federal state concern product standards, access to the transmission grid and security of supply.

The way in which competences are divided for tax aspects in Belgium result in a fragmentation of the tax analysis regarding charging points. For example, the federal government is the competent authority for granting tax reductions via personal taxes and benefits in kind (eg, company cars). The regions, on the other hand, are competent for road tax, the kilometre levy and the tax on traffic. Each of these taxes can be structured to contain incentives to stimulate electric driving, such as via the federal law of 25 November 2021 on fiscal and social greening of mobility that introduces a regulation on the tax deductibility of company cars and loading stations; by 2026 only emission free cars will be 100% deductible.

In the regions, the main recent regulatory changes in relation to EVs and charging infrastructure are:

- Flanders Title XI/1 Energy Decree 8 May 2009 and Energy Decision 19 November 2010 Electromobility: implementation of the EPB-Directive that introduced obligations for new, renovated and existing buildings, including obligations on electric vehicles charging points;
- Wallonia Decree of 17 December 2020 altering the Decree of 28 November 2013 regarding energy performance of buildings; and
- Brussels Ordonnance of 19 July 2001 regarding the organisation of the electricity market in the Brussels Capital Region 1.

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