

Keeping driving records

It is not possible to reimburse private rides based on accounting and therefore keeping a logbook of driving records is not necessary. However, if the employer wants to prove that the car is used only for business purposes and business rides, it is possible to keep a logbook (for example, electronic GPS-driving records or the like).

If it is certified that the employer allows the car to be used only for business rides, no fringe benefit will arise. As the taxation of fringe benefits does not depend on the use of the car for private rides and private journeys cannot be compensated based on accounting, then even in the case the employer leases out the car to an employee at a preferential or market price, the tax liability on fringe benefits, nevertheless, arises on the kilowatt-based calculation.

If a car rental company or a lessor leases out a car to its employee as a customer with the rental market price, then the car rental company or the lessor will not have a tax liability on fringe benefits.

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