

Food courier's travel expenses

Keep a record of your food courier drives, and log the kilometres driven per day.



When you receive wages

File your travel expenses as follows:

- ✓ MyTax: Travel expenses — Other than commute — Temporary business trips and travel in special sectors
- ✓ Form: [1D – Travel expenses](#) – Deductible as expenses for the production of income
- ✓ If your employer has paid you tax-exempt reimbursements of travel expenses, you cannot claim a deduction for the same trip.
- ✓ File the travel expenses only if they together with the other expenses for the production of income exceed €750.

When you receive trade income

File your travel expenses as follows:

- ✓ MyTax: Expenses for the production of income — Expenses for the production of income other than wages and salary — Expenses for the production of other income.
- ✓ Form: [50A Earned income and deductions](#)
- ✓ If you have received reimbursements of travel expenses, they too are regarded as your taxable trade income. In that case, you can deduct your travel expenses according to the amounts stated above.
- ✓ Report your travel expenses and other expenses for the production of income even if they amount to less than €750 (the €750 threshold does not apply to trade income)