



How is the **reimbursement of home charging sessions** handled after **split billing activation**?

Info

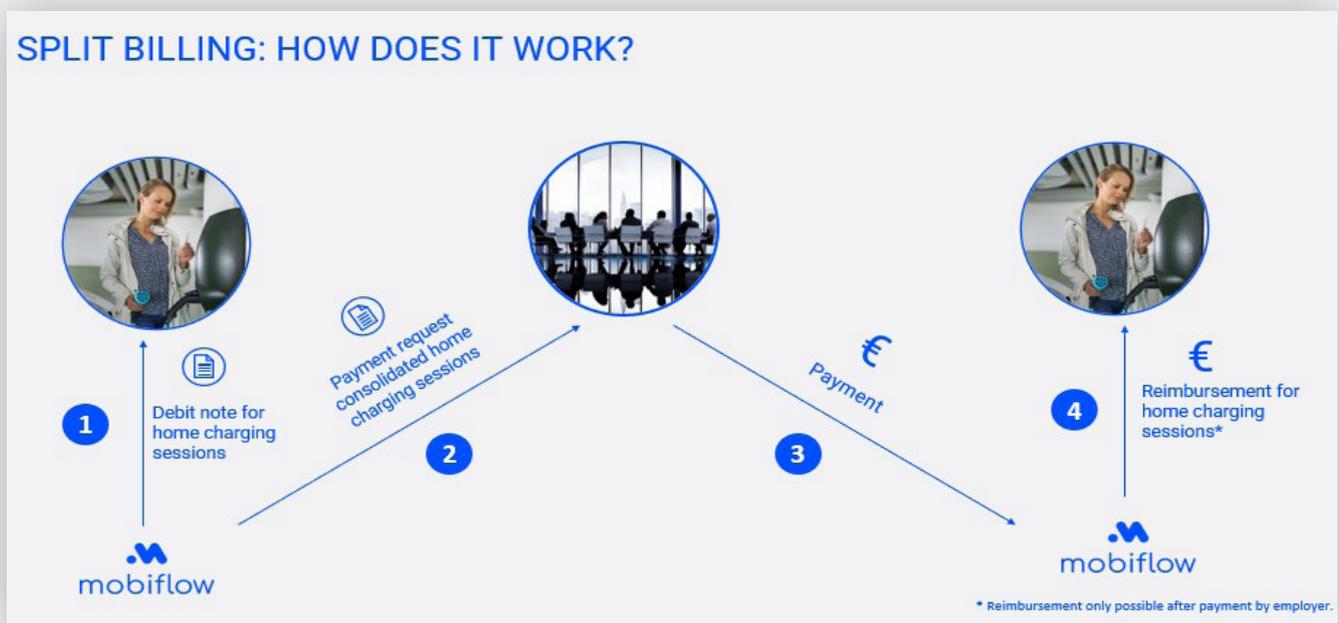




The split billing process involves only a few clear and simple payment flows, with **three parties** involved: **Mobiflow, the employee, and the employer**. Mobiflow takes full responsibility for coordinating and managing this process.

**Below is a schematic overview of the payment flows between these three parties**, along with an explanation.

A preliminary step in this process is that the employee, as usual, pays their energy bill to their energy provider. This includes all energy consumed at home: both for charging their electric vehicle and for other household electricity needs.



Once split billing is activated, Mobiflow gains real-time insight into home charging sessions. This is enabled through the integrated communication tool in the smart charging station or intelligent charging cable. Based on this data, Mobiflow generates the following at the beginning of each month:

### 1. A debit note for the employee regarding their home charging sessions.

This debit note is issued by Mobiflow on behalf of the employee and is addressed to Mobiflow itself for payment. The note is sent to the employee via email, with the notification that the stated amount will be reimbursed to them by Mobiflow.

**Important to note:** No action is required from the employee regarding this debit note.





**2. A payment request (excluding VAT) for the employer** for the payment of the employee's home charging sessions. This monthly payment request provides an overview of all home charging sessions of all employees combined. The payment of the home charging sessions must be carried out manually.

**Why are home charging sessions not subject to VAT?** Split billing sessions for an employee are, in theory, a sale of electricity from a non-VAT-liable employee to a VAT-liable company. In such cases, the VAT on the sessions cannot be reclaimed by the company.

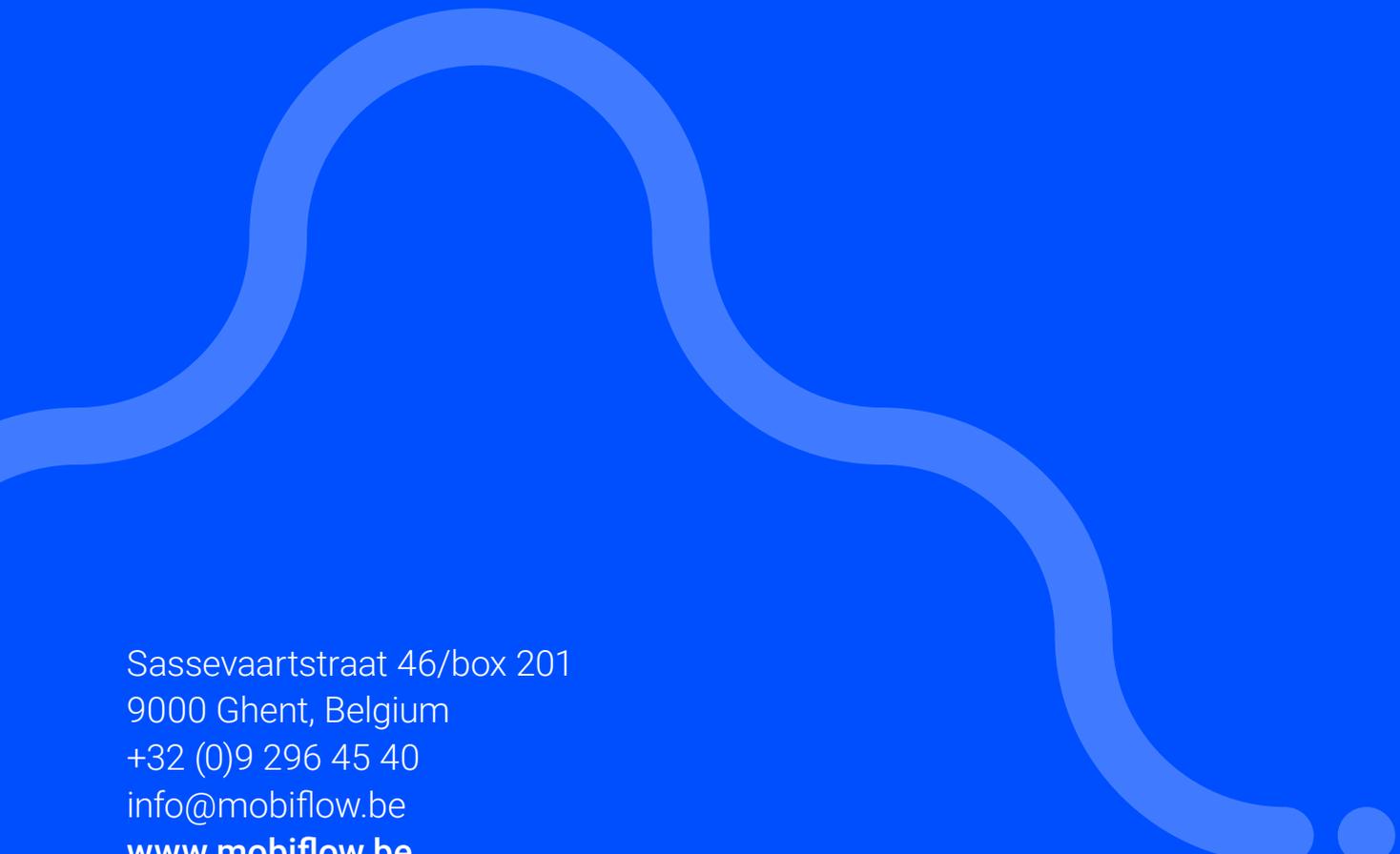
**Why must this payment request be handled manually?** Currently, a manual action is required by the employer to process the payment of the employee's home charging sessions in order to reconcile them manually.

**An invoice (including VAT) for the employer** for the payment of services to which VAT applies, namely public charging sessions and the license fee for the employee's charging station or charging cable. The invoice is paid via direct debit.

**3. Payment of the employee's home charging sessions** by the employer to Mobiflow after receipt of the payment request (see step 2).

**4. Reimbursement of the employee for their home charging sessions by Mobiflow.** This reimbursement is only made after the employer has paid Mobiflow (see step 3).



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