

Cars

Private use of company cars

As from 01/01/2012*

Catalogue value** x 6/7 x CO₂ coefficient***

CO ₂ coefficient	Petrol/LPG/gas CO ₂ emission	Diesel CO ₂ emission
Minimum 4%	92 g/km or less	74 g/km or less
+0,1%	per g/km more than 92	per g/km more than 74
Maximum 18%	as from 232 g/km	as from 214 g/km

* calculation benefit in kind: <http://www.grantthornton.be/en/insights/benefit-in-kind/>

** annual decrease by 6% to a minimum of 70%

*** benefit in kind > or = EUR 1.260

Registration 17% of benefit in kind by the company in the non-deductible expenses

Deductibility rates corporate tax

Deductibility	CO ₂ emission	
	Petrol vehicles	Diesel vehicles
100%	< 60 g	< 60 g
90%	60 - 105 g	60 - 105 g
80%	105 - 125 g	105 - 115 g
75%	125 - 155 g	115 - 145 g
70%	155 - 180 g	145 - 170 g
60%	180 - 205 g	170 - 195 g
50%	> 205 g	> 195 g

Deductibility	
75%	fuel expenses
120%	electric vehicles
100%	interests + radiotelephone

Tax prepayment companies (accounting year as per 31/12)

	Tax year 2016	Tax year 2017
Additional surcharge in case of insufficient prepayments	1,125%	1,125%
AP 1	10 April	1,50%
AP 2	10 July	1,25%
AP 3	10 October	1%
AP 4	20 December	0,75%

VAT rates

Standard: 21% Lower: 6% Other: 0%, 12%

Electronic VAT returns via Intervat: www.minfin.fgov.be (section e-services)

Nature of the return	Deadline of submission	
VAT return	monthly ⁽¹⁾	M + 20 days
IC Listing	monthly ⁽²⁾	M + 20 days
Client Listing	yearly	before 31 March
Refund foreign VAT ⁽³⁾	yearly	before 30 September

(1) option: per trimester if turnover < or = € 2,5 mio/year +
IC supplies < or = € 50.000/trimester within the last year

(2) option: per trimester for quarterly returns +
IC supplies < or = € 50.000/trimester within the last year

(3) not compulsory

VAT payment

Deadline	before the 20 th at the submission of the VAT return
Prepayments	December prepayment
Account tax authorities	IBAN: BE22 6792 0030 0047 - BIC: PCHQBEBB

VAT deduction

Condition	original and correct invoice/import document
Limitation period	3 entire calendar years
Limitation of deduction	cars expenses private cars: max. 50% and depending on professional use (by specific methods: e.g. fixed amount of 35%)
or	other movable assets and related expenses (e.g. PC, mobile phone, internet subscription) for mixed use: fixed amount of 75%
No deduction	0% for catering costs (exceptions), tobacco, alcohol, reception costs
Refund	per trimester (monthly if a licence is available)
Refund for foreign companies	VAT refund portal (via Intervat)

VAT registration

Check VAT numbers	http://kbopub.economie.fgov.be/kbopub/zoekwoordenform.html ec.europa.eu/taxation_customs/vies/	
Threshold registration	small companies	25.000/year
	distance selling	35.000/year
	IC acquisitions of the "gang of 4"	11.200/year

Submission of Intrastat returns

Nature of the return	Earnings	Remittance
Standard return	as from 1.5 mio/year	as from 1 mio/year
Extended return	as from 25 mio/year	as from 25 mio/year



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Tax Guide 2016-2017



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This tax guide has been drawn up and updated up to 20 January 2017 and can be used as a mnemonic for frequently used tax rates (all rates are in EUR).

For specialized advice please contact your trusted partner at Grant Thornton.

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Social security contributions 2016 (self-employed, main activity)	
Net professional income	Contribution
1 - 13.010,66	720,65
13.010,66 - 56.182,45	21,50%
56.182,45 - 82.795,16	14,16%
> 82.795,16	no supplementary contribution due

Allowed professional income for retired people (limits 2016)

Pensioners ≥ 65 years or career ≥ 45 years

Unlimited additional income

Pensioners < 65 years and no career of ≥ 45 years

Nature of the activity	Under legal retirement age		As from legal retirement age
	RP*	SP	RP or SP
	or		or
	RP + SP*		RP + SP
Self-employed person: net annual income			
no dependent children	6.238	14.523	18.017
dependent children	9.357	18.154	21.916
Employee: gross annual income			
no dependent children	7.797	18.154	22.521
dependent children	11.696	22.693	27.394

* RP = retirement pension, SP = survivorship pension

Individual income tax

Tax rate*	Income 2015	Income 2016
25%	0 - 8.710	0 - 10.860
30%	8.710,01 - 12.400	10.860,01 - 12.470
40%	12.400,01 - 20.660	12.470,01 - 20.780
45%	20.660,01 - 37.870	20.780,01 - 38.080
50%	> 37.870	> 38.080
Exempt income	7.090	7.130
Increase 1 dependent child	1.510	1.520
Increase 2 dependent children	3.880	3.900
Increase 3 dependent children	8.700	8.740

* additional municipal tax not included

Real estate income

	Income 2015	Income 2016
Indexation CI (Cadastral Income)	1,7057	1,7153
Revalorization CI	4,23	4,31

Movable income

	Income 2015	Income 2016
Dividends	(15) - 25%	(15) - 27%
Interests and other movable income	(15) - 25%	(15) - 27%
Liquidation bonus	10 - 25%	10 - 27%

Lump-sum deduction for business expenses

A. Salary of employees / Benefits of liberal professions

Rate	Income 2015	Rate	Income 2016
29,35%	0 - 5.760	30%	0 - 8.450
10,50%	5.760,01 - 11.380	11%	8.450,01 - 19.960
8%	11.380,01 - 19.390	3%	19.960,01 - 34.590
3%	19.390,01 - 58.341		

B. Company directors' remuneration

Rate	Gross remuneration 2015	Rate	Gross remuneration 2016
3%	0 - 79.333,33	3%	0 - 79.666,67

Costs proper to the employer

A. Lump-sum mileage allowances for business trips (for employees using their own car)

	01/07/14 - 30/06/15	01/07/15 - 30/06/16	01/07/16 - 30/06/17
Rate in EUR per km	0,3468	0,3412	0,3363

B. Lump-sum allowances for business trips abroad

Country	Amount (as from 01/04/14)	Amount (as from 01/04/15)	Amount (as from 01/04/16)
Germany	93	93	93
Luxembourg	92	92	92
The Netherlands	93	93	93
France	95	95	95
United Kingdom	101	101	101

C. Lump-sum allowances for business trips in Belgium

Amounts business trips as from tax year 2015	As from 01/01/14
> 8 hours (*)	19,22
5 hours - 8 hours (**)	3,82
Free stay	23,04
Paying stay	43,79

* incl. a trip of at least 5 hours around noon, i.e. incl. the 13th and 14th hour of the day

** excl. a trip of at least 5 hours around noon, i.e. incl. the 13th and 14th hour of the day

Notional interest deduction (NID)

	Tax year 2016	Tax year 2017
Base rate	1,630%	1,131%
SME (art. 15 Company Code)	2,130%	1,631%

Benefits in kind / Lump-sum estimates

A. Interests on current account (deficit)

Interest rate	2014	2015
	9,20%	8,16%

B. Free housing / provided by legal entities*

	2015	2016
Non-indexed CI < or = 745	indexed CI x 100/60 x 1,25	indexed CI x 100/60 x 1,25
Non-indexed CI > 745	indexed CI x 100/60 x 3,8	indexed CI x 100/60 x 3,8

* in case of a furnished house, the benefit will be increased with 2/3

C. Gratuitous supply of heating / electricity

Executive staff and company directors	Heating		Electricity	
	2015	2016	2015	2016
Annual benefit	1.900	1.910	950	950
Other beneficiaries				
Annual benefit	860	860	430	430

D. Gratuitous disposal of PC or internet connection

PC	180
Internet subscription and connection	60

Corporate income tax (assessment year 2016 and 2017)

	Rate	3% crisis surcharge included
Base rate	33%	33,99%
Reduced progressive rate taxable basis		
1 - 25.000	24,25%	24,98%
25.000,01 - 90.000	31%	31,93%
90.000,01 - 322.500	34,50%	35,54%

Investment deduction - companies

	Tax year 2016	Tax year 2017
SMEs	4%	8%
Energy saving investments	13,50%	13,50%
Patents	13,50%*	13,50%*
R&D (green investments)	13,50%*	13,50%*
Smoke extraction systems (catering industry)	13,50%	13,50%
Investment in security business premises	20,50%**	20,50%***
Investments in digital assets (invoicing, payment and security systems)	13,50%***	13,50%***
Sea-going vessels	30%	30%
Spread deduction (green R&D investments)	20,50%*	20,50%*
Production resources of high-tech products	0%	20,50%

* unless the company opted for tax credit

** only for inland SMEs (according to art. 201, 1° CIT 92) and for SMEs (according to art. 15, Company Code)

*** only for SMEs (according to art. 15, §1 to §6 Company Code)