

VAT REGISTRATION

Check VAT numbers	http://kbopub.economie.fgov.be/kbopub/zoekwoordenform.html	
	http://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

Type of return	Earnings	Remittances
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

SOCIAL SECURITY

SOCIAL CONTRIBUTIONS 2018 (SELF-EMPLOYED, MAIN ACTIVITY)

Net professional income	Contribution
0 - 13.550,50	715,64
13.550,50 - 58.513,59	20,50%
58.513,59 - 86.230,52	14,16%
> 86.230,52	No supplementary contributions due

ALLOWED PROFESSIONAL INCOME - RETIRED PEOPLE (LIMITS 2018)

Nature of the activity	Before the age of 65 and career < 45 years		As from the age of 65 or career of 45 years		
	RP (*) or RP+SP (*)	SP	RP or RP+SP	Only SP	
Self-employed person or mixed activity: net annual income	No dependent children	6.417	14.942	Unlimited	18.536
	Dependent children	9.626	18.677	Unlimited	22.547
Employee, post or office: gross annual income	No dependent children	8.022	18.677	Unlimited	23.170
	Dependent children	12.033	23.346	Unlimited	28.184

(*) RP = retirement pension, SP = survivorship pension

This tax guide has been drawn up and updated up to 10 April 2018 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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Tax Guide 2018

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VAT

VAT-RATES

Standard: 21%	Lower: 6%	Other: 0%, 12%
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ELECTRONIC VAT RETURNS VIA INTERVAT: www.financien.belgium.be (section e-services)

Type of return	Deadline of submission	
VAT return	Monthly(*)	M + 20 days
IC listing	Monthly(**)	M + 20 days
Client Listing	Yearly	Before 31 March
Refund foreign VAT(***)	Yearly	Before 30 September

(*) Option: per trimester if turnover ≤ € 2,5 mio/year + IC supplies ≤ € 50.000/trimester within the last year

(**) Option: per trimester for quarterly returns + IC supplies ≤ € 50.000/trimester within the last year

(***) Not mandatory

VAT PAYMENT

Deadline	Before the 20th at the submission of the VAT return
Prepayments	December prepayment in case of quarterly or monthly submission
Account tax authorities	IBAN: BE22 6792 0030 0047 BIC: PCHQ BE BB

VAT DEDUCTION

Condition	Original and correct invoice/import document
Limitation period	3 entire calendar years
Limitation of deduction	Car 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 license is available)
Foreign VAT refund	VAT refund portal (via Intervat)

INDIVIDUAL INCOME TAX

RATES INDIVIDUAL INCOME TAX		
Tax rate (*)	Income 2017	Income 2018
25%	0 - 11.070	0 - 12.990
30%	11.070,01 - 12.720	
40%	12.720,01 - 21.190	12.990,01 - 22.290
45%	21.190,01 - 38.830	22.290,01 - 39.660
50%	> 38.830	> 39.660
Exempt income	7.270	7.430
Increase 1 dependent child	1.550	1.580
Increase 2 dependent children	3.980	4.060
Increase 3 dependent children	8.920	9.110

(*) Additional municipal tax not included

REAL ESTATE INCOME		
	Income 2017	Income 2018
Indexation CI	1,7491	1,7863
Revalorization CI	4,39	Not yet available

MOVABLE INCOME			
		Income 2017	Income 2018
Dividends / liquidation bonus (*)	30%	30%	30%
Savings account / author's rights (**)	15%	15%	15%
Interest and other movable income	30%	30%	30%
VVPR bis dividends	15%	15%	15%

(*) Special regimes for the distribution of liquidation reserves

(**) Provided that the conditions are met

BENEFITS IN KIND / LUMP-SUM ESTIMATES			
Interest on current account (deficit)	Income 2017		
Interest rate	8,78%		
Free housing / provided by legal entities (*)	Income 2017	Income 2018	
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.

Gratuitous supply of heating / electricity				
Executive staff and company directors	Heating 2017	2018	Electricity 2017	2018
Annual benefit	1.950	1.990	970	990
Other beneficiaries				
Annual benefit	880	900	440	450

Gratuitous disposal of PC, phone or internet connection		2018
Fixed or mobile PC		72
Tablet or mobile phone		36
Internet connection		60
Fixed or mobile phone subscription		48

CARS			
Private use of company cars (*)			
Catalogue value (**)	x 6/7 x CO ₂ coefficient (***)		
CO ₂ coefficient	Diesel CO ₂ emission	Petrol/LPG/GAS CO ₂ emission	
Minimum 4%	71 g/km or less	90 g/km or less	
+ 0,1%	Per g/km more than 71 g/km emission	Per g/km more than 90 g/km emission	
Maximum 18%	As from 211 g/km	As from 230 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 ≥ €1.310

Registration 17% or 40% of benefit in kind by the company in the non-deductible expenses (if the company bears all or part of the fuel costs associated with the personal use of the company car)

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
75%		Fuel expenses
120%		Electric vehicles
100%		Interest + radiotelephone

LUMP-SUM DEDUCTION FOR BUSINESS EXPENSES			
Salary of employees / benefits of liberal professions			
Rate	Income 2017	Rate	Income 2018
30%	0 - 8.620	30%	0 - 15.733,33
11%	8.620,01 - 20.360		
3%	20.360,01 - 35.113,33		
Company directors' remuneration			
Rate	Gross remuneration 2017	Rate	Gross remuneration 2018
3%	0 - 81.333,33	3%	0 - 83.000

COSTS PROPER TO THE EMPLOYER		
Lump-sum mileage allowances for business trips for employees using their own car		
	01/07/16 - 30/06/17	01/07/17-30/06/18
Rate €/km	0,3363	0,346
Lump-sum allowances for trips abroad		
Country	Amount (as from 22/11/17)	
Germany	93	
Luxembourg	92	
The Netherlands	93	
France	95	
United Kingdom	101	
Lump-sum allowances for business trips in Belgium		
	As from 1/09/2017	
> 6 hours (travel > 25 km)	16,73 (*)	
Paying stay (travel > 75 km)	125,51 (*)	

(*) Regulations applicable to the public sector - no decision yet on how these will be applied in the private sector

CORPORATE INCOME TAX

CORPORATE INCOME TAX (ASSESSMENT YEAR 2019)		
Base rate	Rate	2% crisis surcharge included
	29%	29,58%
Reduced rate (small enterprises)		
1 - 100.000	20%	20,40%
< 100.000	29%	29,58%

Notional interest deduction (NID)		
	Tax year 2018	Tax year 2019
Base rate	0,237%	0,746%
SMEs (art. 15 Company Code)	0,737%	1,246%

Investment deduction - companies		
	Tax year 2018	Tax year 2019
SMEs	8%	20%
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%
Investments in security business premises	20,50% (**)	20,50% (**)
Investments in digital assets (invoicing, payment and security systems)	13,50% (**)	13,50% (**)
Spread deduction (green R&D investments)	20,50% (*)	20,50% (*)
Production resources of high-tec products	20,50%	

(*) Unless the company opted for tax credit

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

Tax prepayments companies (accounting year as per 31/12)			
		Tax year 2018	Tax year 2019
Additional surcharge in case of insufficient prepayments		2,250%	6,750%
AP 1	10 April	3%	9%
AP 2	10 July	2,50%	7,50%
AP 3	10 October	2%	6%
AP 4	20 December	1,50%	4,50%