

VAT REGISTRATION		
Check VAT numbers	https://kbopub.economie.fgov.be/kbopub/zoeknummerform.html?lang=nl	
	http://ec.europa.eu/taxation_customs/vies/vieshome.do?locale=nl	
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 2019 (SELF-EMPLOYED, MAIN ACTIVITY)	
Net professional income	Contribution
0 - 13.847,39	731,32 (*)
13.847,39 - 59.795,61	20,50%
59.795,61 - 88.119,80	14,16%
> 88.119,80	No supplementary contributions due

(*) Management costs included

ALLOWED PROFESSIONAL INCOME - RETIRED PEOPLE (LIMITS 2019)					
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 (*)	SP	RP	Only SP
Self-employed person or mixed activity: net annual income		or		or	SP
		RP +SP (*)		RP + SP	
	No dependent children	6.538	15.222	Unlimited	18.883
Employee, post or office: gross annual income	Dependent children	9.807	19.027	Unlimited	22.969
	No dependent children	8.172	19.027	Unlimited	23.604
	Dependent children	12.258	23.784	Unlimited	28.712

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

This tax guide has been drawn up and updated up to May 27th 2019 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 2019

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VAT

VAT-RATES		
Standard: 21%	Lower: 6%	Other: 0%, 12%
ELECTRONIC VAT RETURNS VIA INTERVAT: www.minfin.fgov.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 March 31 st
Refund foreign VAT(***)	Yearly	Before September 30 th

(*) 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% (or % based on real usage)
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 2018	Income 2019
25%	0 - 12.990	0 - 13.250
40%	12.990,01 - 22.290	13.250,01 - 23.390
45%	22.290,01 - 39.660	23.390,01 - 40.480
50%	> 39.660	> 40.480
Exempt income	7.430	8.860
Increase 1 dependent child	1.580	1.610
Increase 2 dependent children	4.060	4.150
Increase 3 dependent children	9.110	9.290

(*) Additional municipal tax not included

REAL ESTATE INCOME		
	Income 2018	Income 2019
Indexation CI	1,7863	1,823
Revalorization CI	4,47	4,57

MOVABLE INCOME		
	Income 2018	Income 2019
Dividends / liquidation bonus (*)	30%	30%
Savings account / author’s rights (**)	15%	15%
Interest and other movable income	30%	30%
VVPR bis dividends	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 2018	
Interest rate	8,94%	
Free housing / provided by legal entities (*)	Income 2018	Income 2019
Non-indexed CI ≤ 745	Indexed CI x 100/60 × 1,25	Indexed CI x 100/60 × 2
Non-indexed CI > 745	Indexed CI x 100/60 × 3,8	Indexed CI x 100/60 × 2

(*) 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 2018	2019	Electricity 2018	2019
Annual benefit	1.990	2.030	990	1.010
Other beneficiaries				
Annual benefit	900	910	450	460

Gratuitous disposal of PC, phone or internet connection		
	2018	2019
Fixed or mobile PC	72	72
Tablet or mobile phone	36	36
Internet connection	60	60
Fixed or mobile phone subscription	48	48

CARS		
Private use of company cars (*)		
Catalogue value (**) x 6/7 × CO ₂ coefficient (***)		
CO ₂ coefficient	Diesel CO ₂ emission	Petrol/LPG/GAS CO ₂ emission
Minimum 4%	73 g/km or less	92 g/km or less
+ 0,1%	Per gram/km more than 73 g/km emission	Per gram/km more than 92 g/km emission
Maximum 18%	As from 213 g/km	As from 232 g/km

(*) Calculation benefit in kind: www.vaa-atn.be/BIK-Calculator.html
(**) Annual decrease by 6% to a minimum of 70%
(***) Benefit in kind ≥ €1.340
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 2018	Income 2019
30%	0 - 15.733,33	0 - 16.033,33
Company directors’ remuneration		
Rate	Gross remuneration 2018	Gross remuneration 2019
3%	0 - 83.000	0 - 84.666,67

COSTS PROPER TO THE EMPLOYER		
Lump-sum mileage allowances for business trips for employees using their own car		
	01/07/17- 30/06/18	01/07/18- 30/06/19
Rate €/km	0,346	0,3573
Lump-sum allowances for trips abroad		
Country	Amount (as from 22/11/17)	Amount (as from 06/07/18)
Germany	93	93
Luxembourg	92	92
The Netherlands	93	93
France	95	95
United Kingdom	101	101
Lump-sum allowances for business trips in Belgium		
	As from 1/09/2017	As from 1/10/2018
> 6 hours (travel > 25 km)	16,73	17,06
Paying stay (travel > 75 km)	125,51	128,01

CORPORATE INCOME TAX

CORPORATE INCOME TAX (ASSESSMENT YEAR 2020)		
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 2019	Tax year 2020
Base rate	0,746%	0,726%
SMEs (art. 15 §1-6 Company Code)	1,246%	1,226%

Investment deduction - companies		
	Tax year 2019	Tax year 2020
SMEs	20% (***)	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% (*)

(*) Unless the company opted for tax credit
(**) Only for SMEs (according to art. 15, §1 to §6 Company Code)
(***) Fixed assets acquired or established between 1.01.2018 and 31.12.2019

Tax prepayments companies (accounting year as per 31/12)			
		Tax year 2019	Tax year 2020
Additional surcharge in case of insufficient prepayments		6,750%	6,750%
AP 1	10 April	9%	9%
AP 2	10 July	7,50%	7,50%
AP 3	10 October	6%	6%
AP 4	20 December	4,50%	4,50%