

## TAX REFORMS 2013

An overview of selected topics

Matter:	Status:							
	1st TB	2nd TB	3rd TB	4th TB	5th TB	6th TB		discussed
Corporate								
Notional interest deduction								
rate: computation method	x							
base adjustments: all shares held that could qualify for participation exemption				x				
Dividends exemption: abolishment of the €2,5million alternative criteria								x
R&D activity								
R&D deduction: enlargement for SME's	x							
wage taxes: 80% exemption	x							
309% special rate on secret commissions	x							
Withholding tax/investment company			x			x		
Tax shelter	x							
Dividends from intermunicipal entities						x		
Wage tax SME's						x		
Fairness' tax (minimum tax on distribution for large companies)						x		
Individuals+corporate								
Liquidation bonus: 25% tax rate as from October 2014				x				
Reduced taxation of incorporated dividends (temporary rule)				x				
SME: 15% tax rate on some dividends from new cash contributions				x				
Registration on surface rights/emphyteusis:2%				x				
Mandatory declaration of offshore/trust structure						x		
VAT on lawyers fees						x		
Individuals								
Tax credit for reduced professional income	x							
Bonus (non recurring advantage linked to results)						x		
Investment companies: taxation of investor's return (updates)						x		
Tax procedure	x							
Serious tax evasion definition		x						
Tax regularisation (incl. social security regularisation)					x			
Miscellaneous	x					x		

Status  In force  
 Draft

		parl. work n°	
<b>1<sup>st</sup> TaxBill:</b>	Law of 17 June 2013 (Belgian official Gazette, 28 June 2013)		2756
<b>2<sup>nd</sup> TB:</b>	House of Representatives, n°2763 (draft dated 22 April 2013)		2763
<b>3<sup>rd</sup> TB:</b>	Royal Decree, 30 April 2013 (Belgian official Gazette, 8 May 2013)		
<b>4<sup>th</sup> TB:</b>	Law of 28 June 2013 (Belgian official Gazette, 1 July 2013, 2nd ed)		2853
<b>5<sup>th</sup> TB:</b>	House of Representatives, n°2874 (draft dated 11 June 2013)		2874
<b>6<sup>th</sup> TB</b>	House of Representatives, n°2891 (n°4, darft dated 8 July 2013)		2891

**other  
laws**

Law of 17 June 2013 (II): penale boeten/amendes  
pénales