



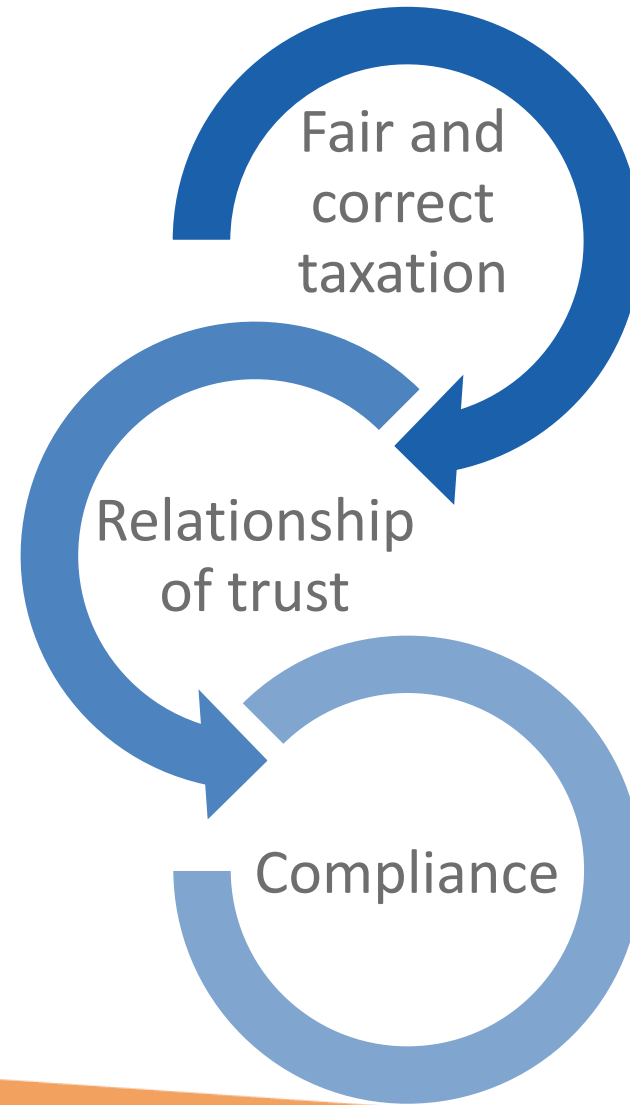
Federal
Public Service
FINANCE

BELGIUM'S FISCAL LANDSCAPE REVIEWED, RENEWED

A PERSPECTIVE
2018 - 2021

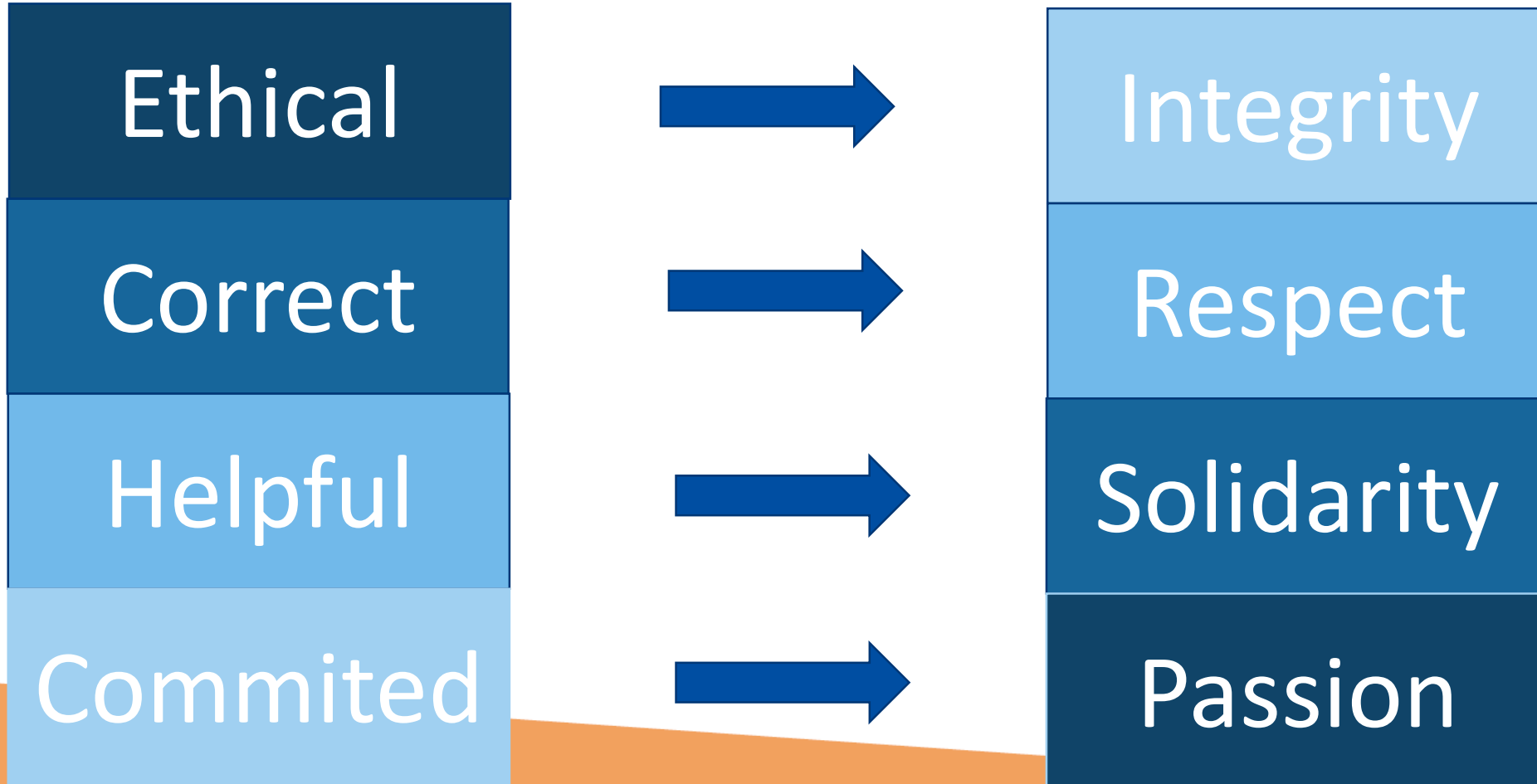
Nicolas Honhon







OUR VALUES





“Your personal core values
define who you are.”

Tony Hsieh



Federal
Public Service
FINANCE

YOUR PERCEPTION OF THE BELGIAN TAX SYSTEM ?





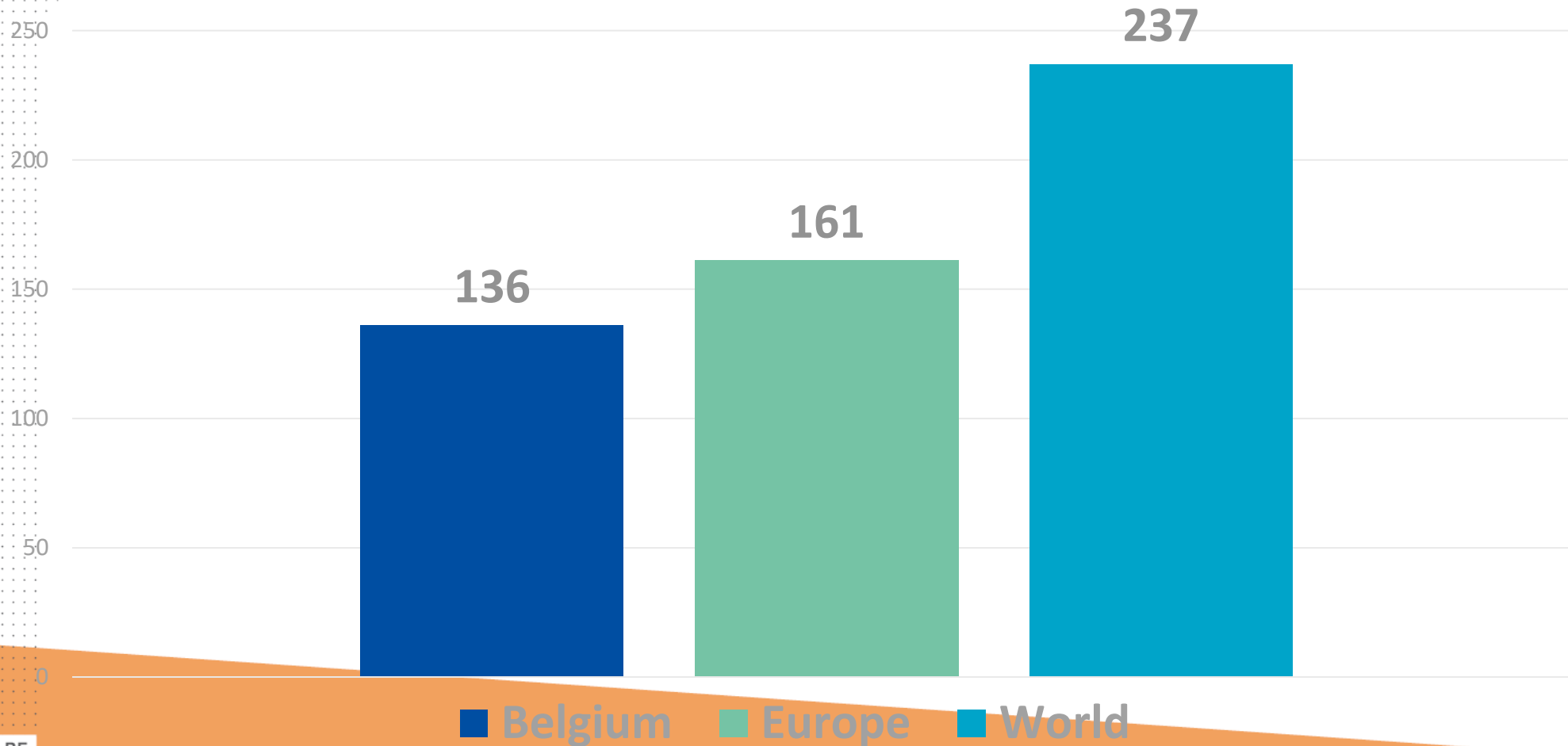
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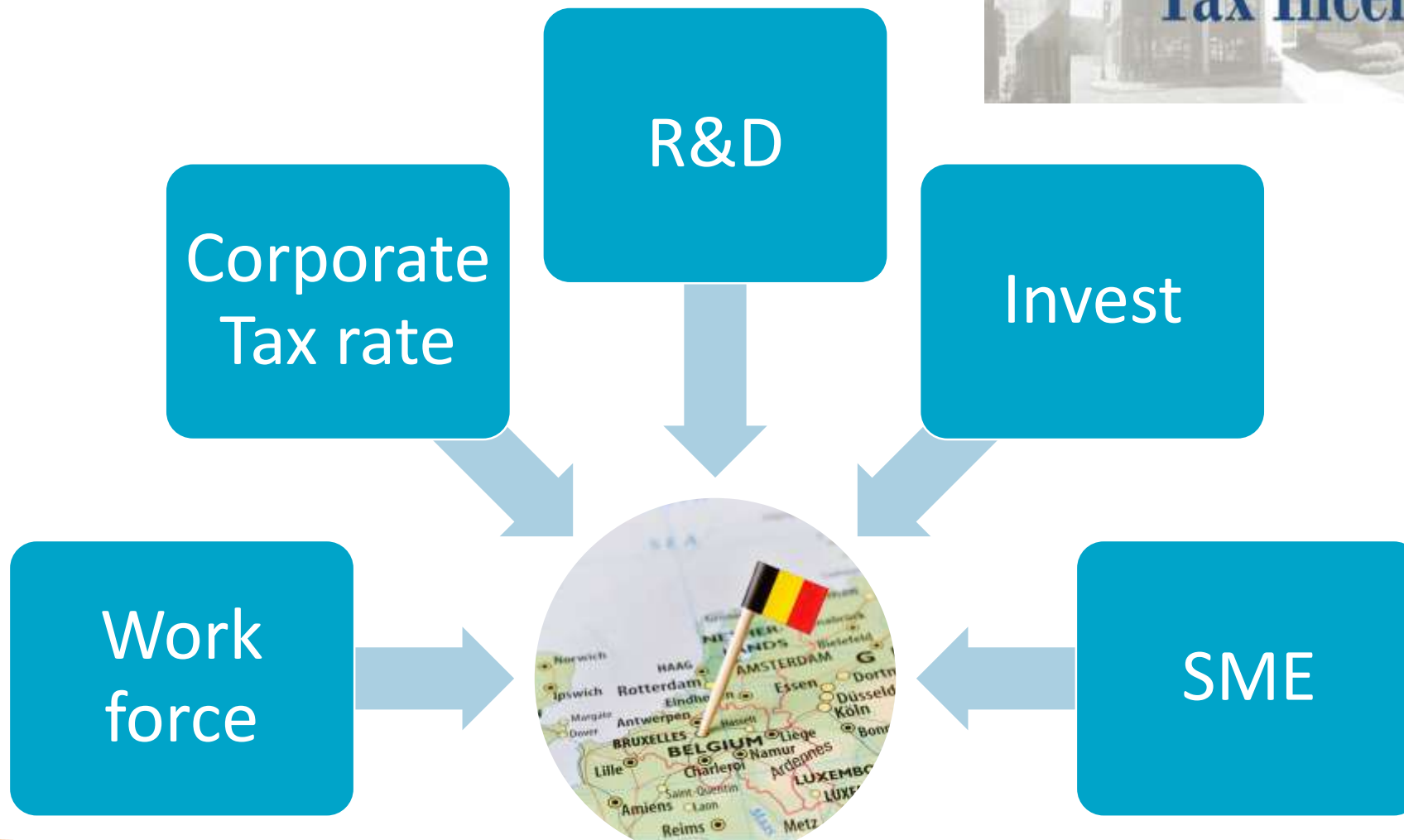
*What has Belgium
to
offer to you ?*



TAX PROCEDURES

Time to comply







WORK FORCE



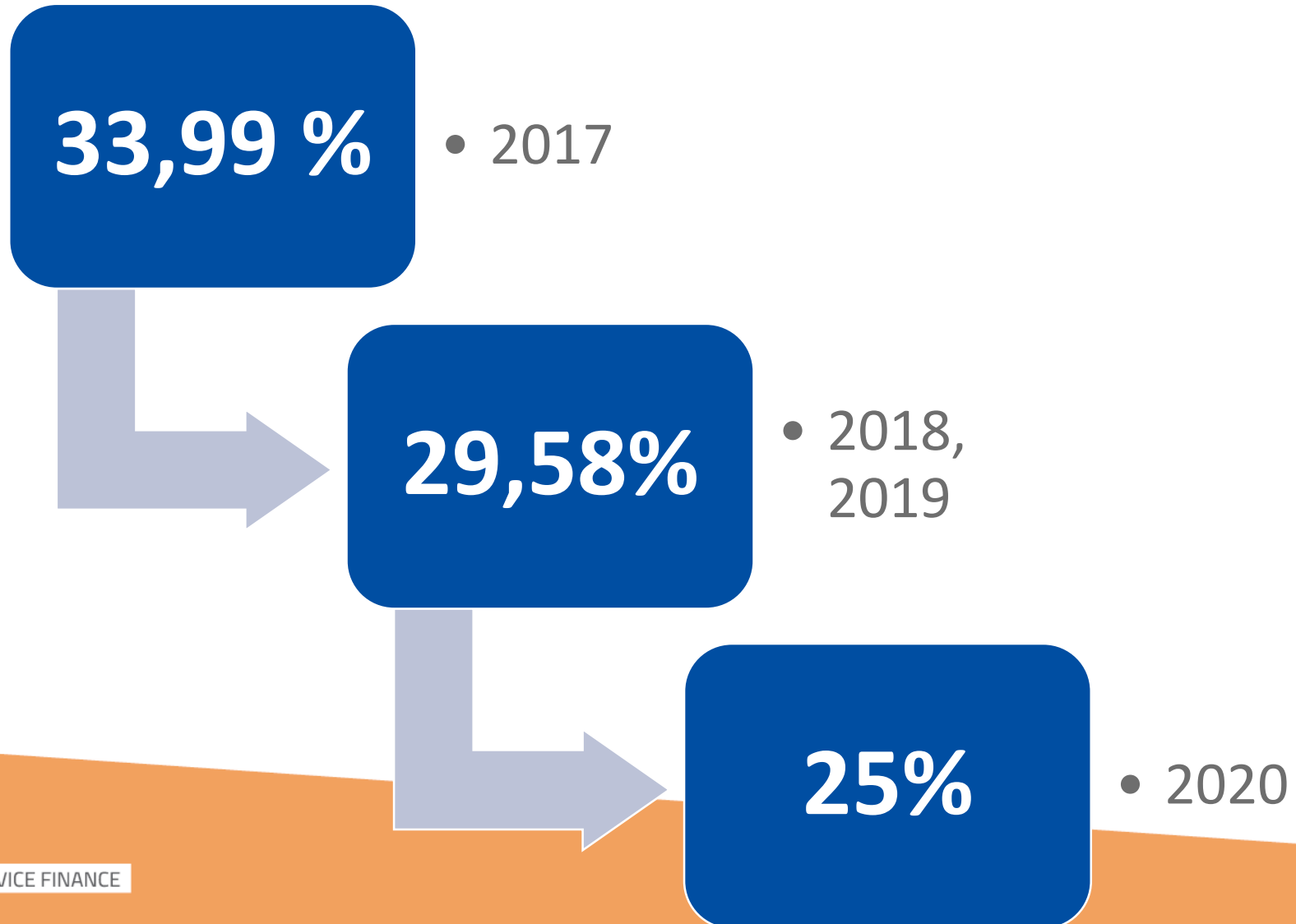
Simplification tax rates
Raise of the tax free amount



Lower social contributions
No social contribution for the first recruit and reductions for the following five recruits

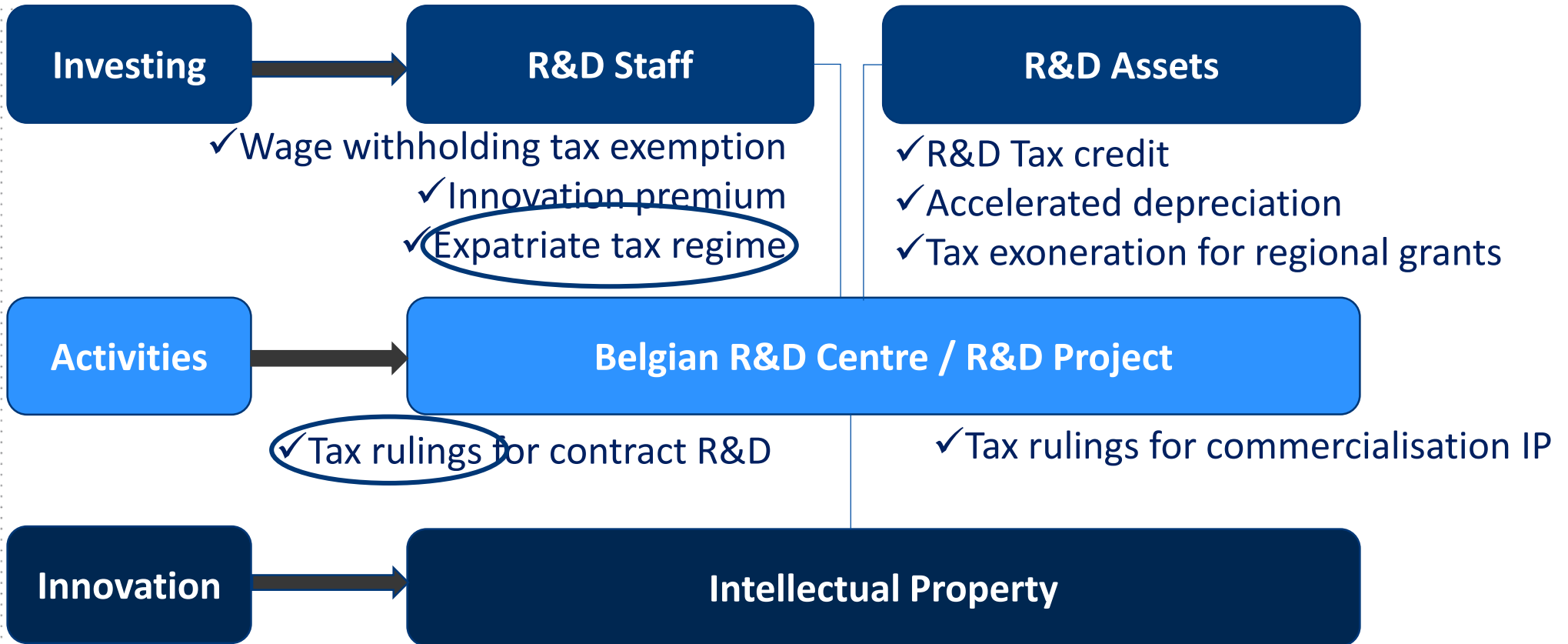


CORPORATE TAX RATE



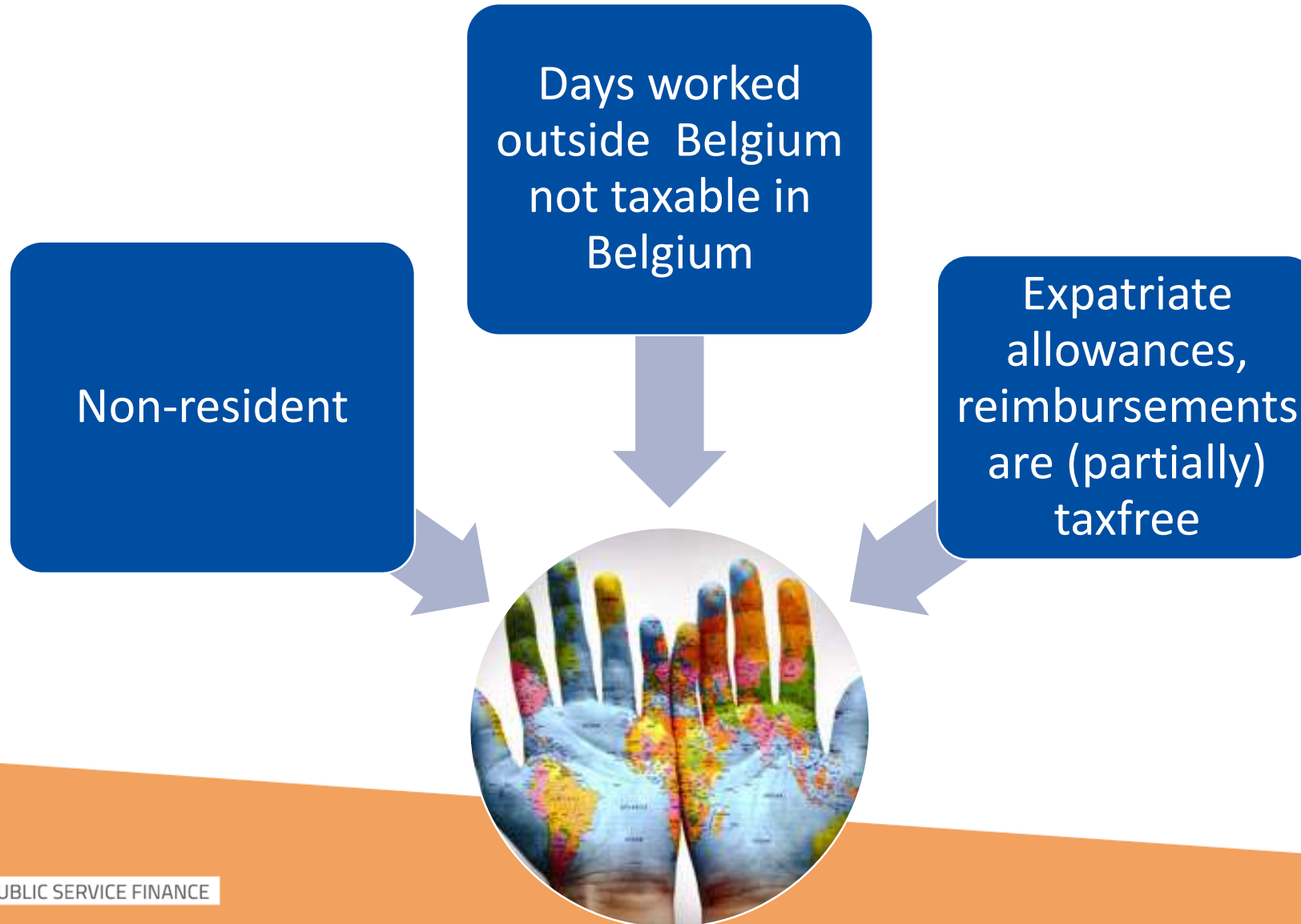


BELGIAN TAX PACKAGE FOR R&D





EXPATRIATE TAX REGIME





RULINGS

Describing the facts in order to know how the tax laws are to be applied

Confidence to invest

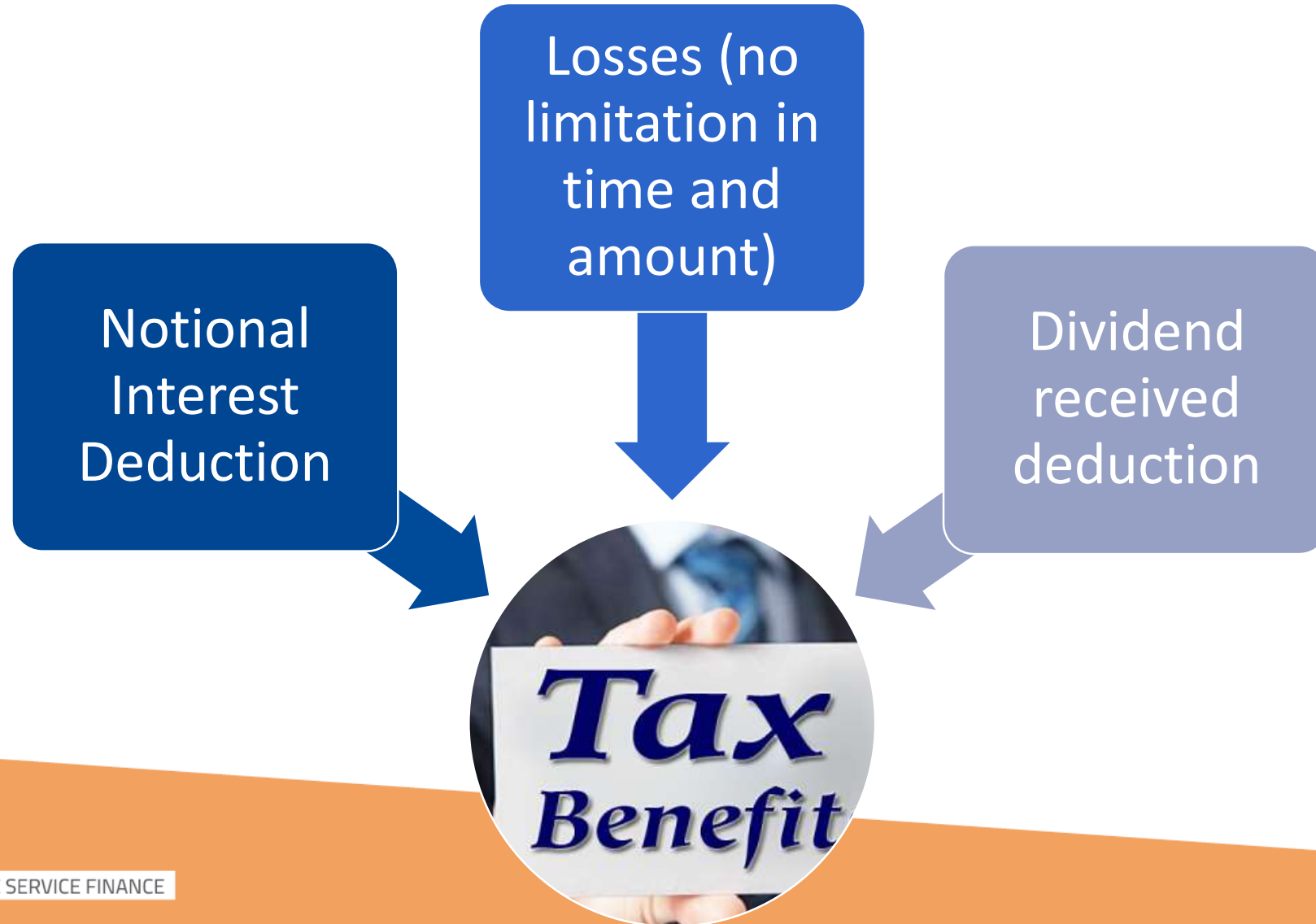
Tax ruling for legal certainty

○ Legal certainty for a 5 year period

All kinds of taxes



INVEST





Parent company

DIVIDEND RECEIVED DEDUCTION

Belgian Company (Holding)



Sub Co Income	83
Exemption	-83
Taxable Income	0
Tax	0

Sub Co Income	100
Corporate Tax	-17
Dividend	83
Paid to Be	Hold Co

100 % deduction

No Withholding tax



**If the shares
represent 10% of
the capital or
2.500.00 EUR**

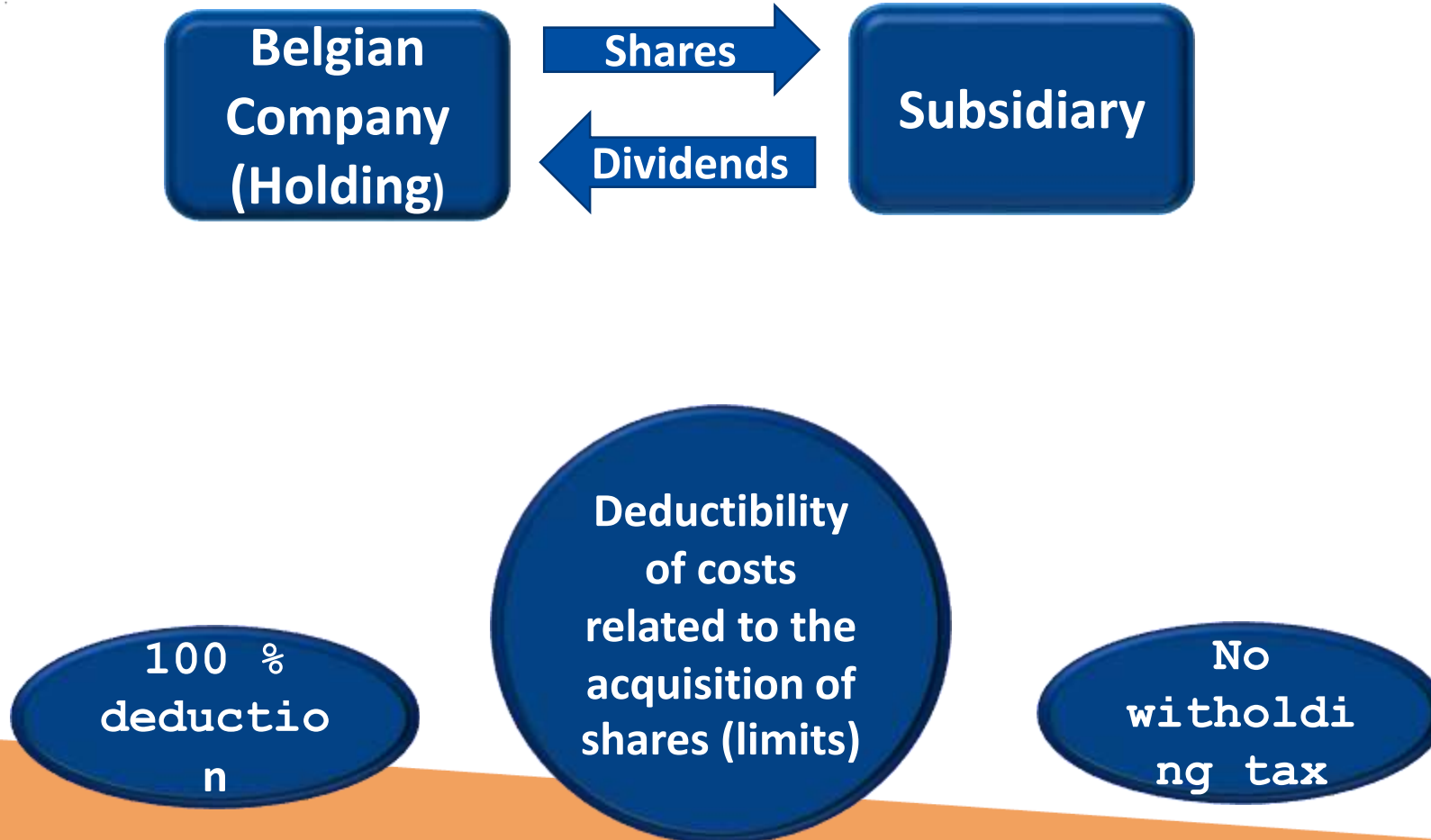
**And if the shares
are held for
more than one
year**



**The company
issuing the shares
> subject to a
normal tax regime**

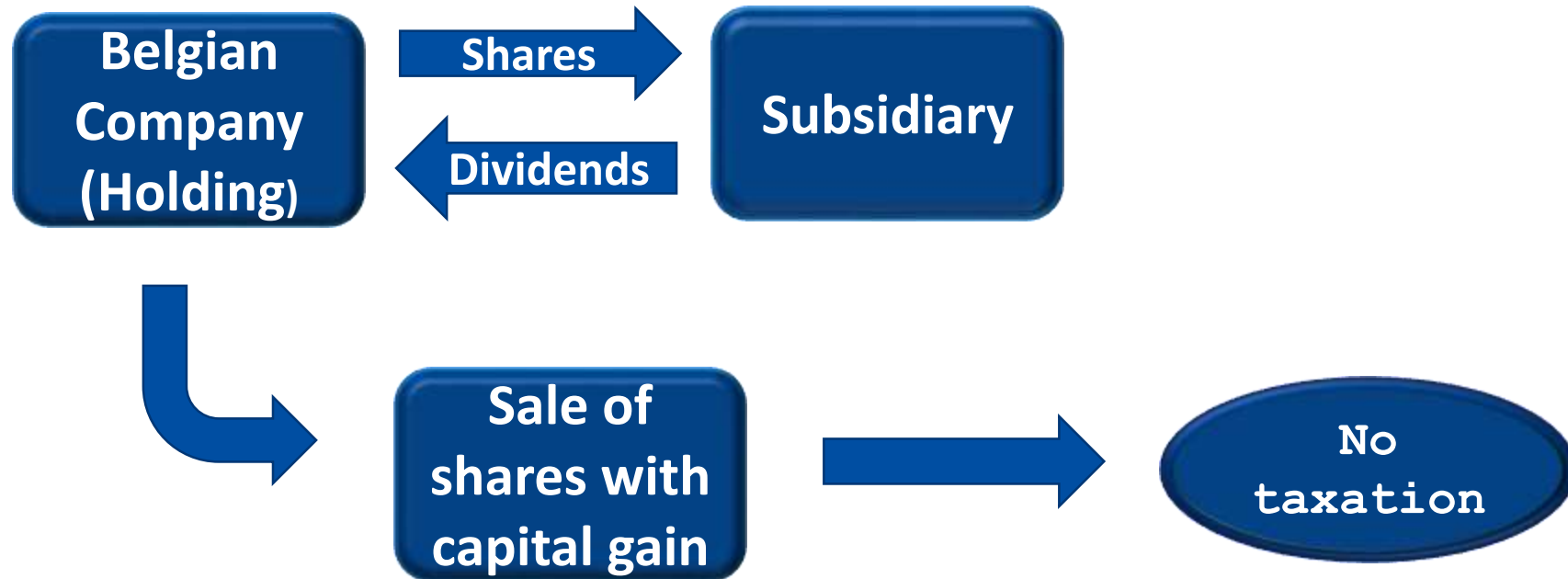


INTEREST DEDUCTION

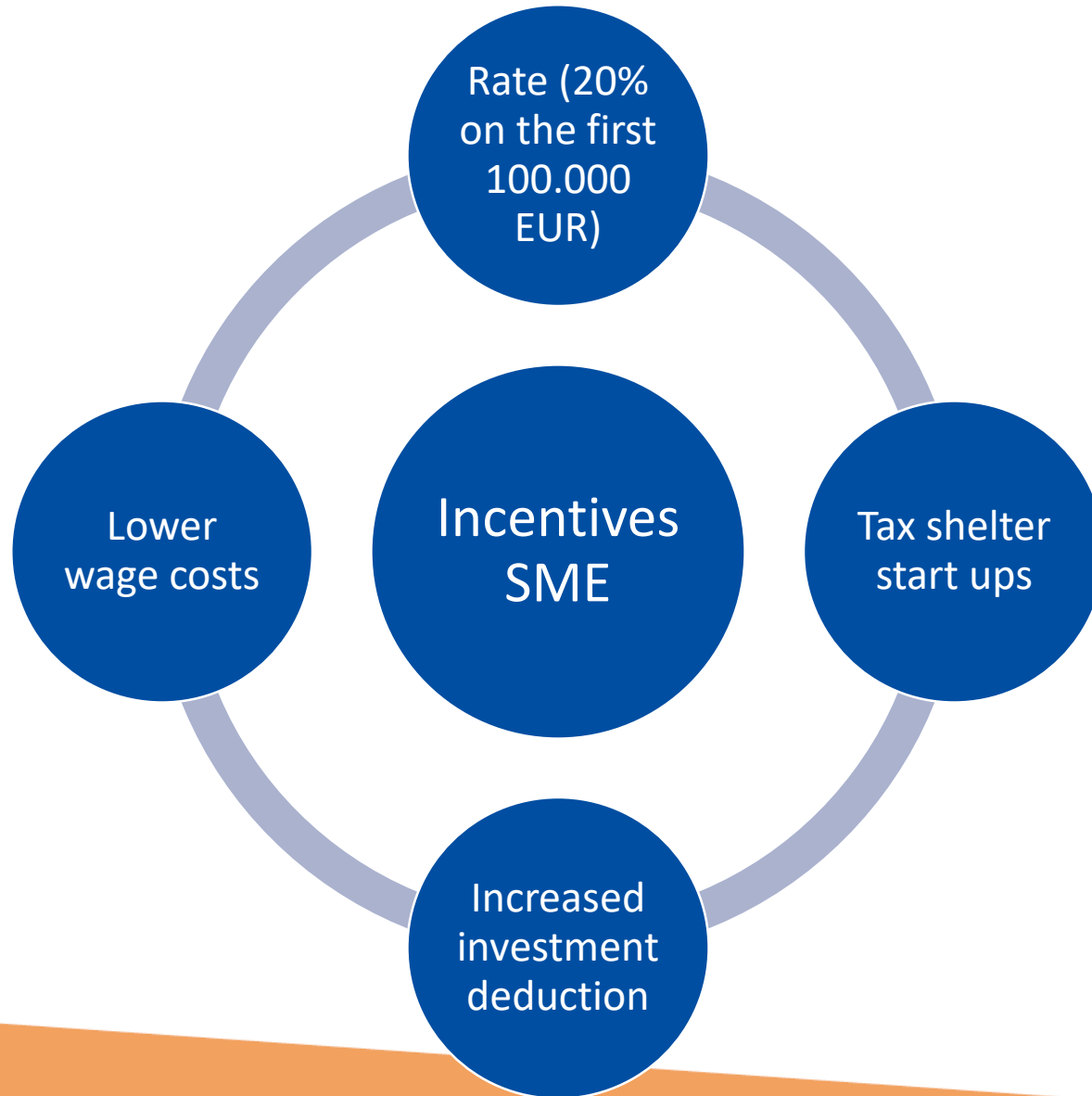




EXEMPTION CAPITAL GAINS ON SHARES



Terms & Conditions





**ATTITUDE IS
A LITTLE THING
THAT MAKES A BIG
DIFFERENCE**

Winston Churchill




celebquote.com

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