

TAX RATES | 2018 BELGIUM

A	Companies	
1	Resident companies	
	Corporate tax rates	<ul style="list-style-type: none"> ■ 29% (29.58% including the 2% surcharge)
	Tax base	<ul style="list-style-type: none"> ■ Worldwide
	Capital gains	<ul style="list-style-type: none"> ■ Part of business income taxed at 29.58% ■ Share gains exempt if the participation exemption applies
B	Individuals	
1	Resident individuals	
	Income tax rates	<ul style="list-style-type: none"> ■ Progressive ■ Top rate 50% (over EUR 39,660) ■ Municipal surcharge may apply
	Capital gains	<ul style="list-style-type: none"> ■ Normally exempt; ■ Certain gains taxed at separate rates;
2	Non-resident individuals	
	Income tax rates	<ul style="list-style-type: none"> ■ Progressive ■ Top rate 50% (over EUR 39,660)
	Capital gains (sale of shares in resident companies)	<ul style="list-style-type: none"> ■ Normally exempt ■ Certain gains taxed at separate rates
	Final withholding tax rates	
	Employment income	<ul style="list-style-type: none"> ■ Regular wage withholding applies (non-final)
	Dividends	<ul style="list-style-type: none"> ■ 30% ■ 20% (redeemed shares)
	Interest	<ul style="list-style-type: none"> ■ 30% ■ 15% (under specific conditions)
	Royalties	<ul style="list-style-type: none"> ■ 30%
	Fees (technical)	<ul style="list-style-type: none"> ■ 0%
	Fees (directors)	<ul style="list-style-type: none"> ■ 0%
C	Turnover taxes	
	VAT/GST (standard)	<ul style="list-style-type: none"> ■ 21%
	VAT/GST (reduced)	<ul style="list-style-type: none"> ■ 0%, 6%, 12%!
	VAT/GST (increased)	<ul style="list-style-type: none"> ■ No
	Other	<ul style="list-style-type: none"> ■ No