

# verFides group

## **BELGIUM TAX TABLES 2018**

### Corporation Tax on Income and Gains\*

Basic rate	33.99%
Patent Income effective basic rate	6.80%

### *Progressive rates where income < €322,500:\*\**

Income up to €25,000	24.98%
€25,001 to €90,000	31.93%
€90,001 to €322,500	35.54%

\*All rates include the 3% Austerity Surcharge

\*\* Restrictions apply regarding ownership, activity etc.

### Value Added Tax

Standard Rate	21%
Reduced Rate	12%
Super Reduced Rate	6%

### Annual Property Cadastral Tax

#### *As Percentage of Cadastral Income:*

Brussels and Walloon regions	1.25%
Flemish region	2.50%

### Property Transfer Tax (based on sales price)

Brussels Region	12.50% *
Walloon Region	12.50% *
Flemish Region	10% *

\*Allowances available where property resold within 2 years

### Stamp Duty on Shares and Securities

€2.70 per €1,000 worth of shares subject to a maximum charge of €800

### Withholding Rates (Non-Treaty)

Dividends	30%
Interest	30%
Royalties	30%