



Corporate tax alert Belgium

Notional Interest Deduction: rate for tax year 2016



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As of tax year 2014, the NID rate's determination is based on the average reference-indices J (10-year linear bonds) of the third quarter in the penultimate year preceding the tax year (Art. 205quater ITC). The maximum rate is 3% (3.5% for SME's) and a maximum variation of 1% is allowed from one tax year to another.

The September 2014 average was recently published on the *Rentenfonds/Fonds des rentes* website. The 3-month average for July, August and September 2014 is 1.562% (rounded).

Hence, the NID rate for tax year 2016 will in principle amount to 1.63% (2.13% for SME's), i.e. the maximum (negative) variation of 1% compared to tax year 2015.

Contacts

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium.

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