

## Corporate Tax Alert News you can count on



28 May 2013

### Pre-draft bill containing 2013 budget control measures approved in first reading

After the final agreement on the 2013 budget control measures, covered by our **Corporate Tax Alert of 30 April 2013**, the pre-draft bill containing these measures and some new additions has been approved upon first reading by the Council of Ministers. What follows are further details regarding the measures in the aforementioned final agreement.

#### Withholding tax increase on liquidation bonuses

The pre-draft bill sheds more details on the anti-abuse measures which will be introduced to the transitional regime. This relates in particular to a separate tax assessment to avoid that dividends that are distributed in line with the company's "normal" dividend policy benefit from the special 10% rate.

Click [<here>](#) to read more about the transitional regime's anti-abuse measures.

#### New reduced SME dividend withholding tax rate

The pre-draft bill provides extends on the conditions which have to be cumulatively met in order for SMEs to benefit from a reduced withholding tax rate.

Anti-abuse enforcement has also been elaborated here. Certain types of capital increases would be excluded from the reduced withholding tax rate's application.

Click [<here>](#) to read more about the conditions to benefit from a reduced rate and the anti-abuse measures.

### Contact

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