



## Corporate tax alert

### Belgium

## Corporate income tax prepayments TY 2019

With the due date for the first corporate income tax prepayment approaching (i.e. 10 April 2018 for financial years ending on 31 December 2018), attention is drawn to increased penalties for insufficient prepayments for tax year 2019.

This penalty increase has been set at 6.75% for tax year 2019 (compared to 2.25% for tax year 2018). The exemption that applied, when the increase did not exceed EUR 80 or 0.5% of the tax due, has been abolished.

Small companies remain exempt from the abovementioned increase during their first 3 financial years.

Below is a summary of the new rates:

|  |                     | <b>TY2018</b> | <b>TY2019</b> |
|--|---------------------|---------------|---------------|
| <b>Increase for insufficient prepayments</b> |                     | 2.25%         | <b>6.75%</b>  |
| <b>Credit rates for prepayments made</b>     | 1st quarter (10/04) | 3.00%         | <b>9.00%</b>  |
|  | 2nd quarter (10/07) | 2.50%         | <b>7.50%</b>  |
| <b>(Due dates for FY ending 31 December)</b> | 3rd quarter (10/10) | 2.00%         | <b>6.00%</b>  |

4th quarter  
(20/12) 1.50% **4.50%**

More information regarding other measures in the corporate tax reform can be found on Deloitte Belgium's [Tax Reforms Hub](#) website.

---

## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:  
<http://www.deloitte.com/be/tax>

---

## Deloitte Academy

### Tax Tools and Publications



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2018. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)