



## 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.

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## Contacts

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

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