

Corporate Tax Alert

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25 October 2013

NID rate for tax year 2015

Further to the Law of 17 June 2013, containing tax and financial measures, the Notional Income Deduction (NID) rate is determined on the basis of the average reference-indices J (10-year linear bonds) of the third quarter in the penultimate year preceding the tax year. For tax year 2014 this average amounted to 2.742% (3.242% for SME's).

Based on the averages for July, August and September 2013, the NID rate for tax year 2015 should therefore amount to 2.630% (3.130% for SME's).

Contact

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