



Tax alert Belgium

House of Representatives adopts program law



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The House of Representatives has adopted, in the evening of 19 December 2014, the draft program law containing various tax measures agreed upon as part of the 2015 budget.

Please refer to the [Tax Reforms Hub](#) website for a detailed discussion around these measures.

The most relevant change to the draft submitted on 28 November 2014 is a modification of the rates and brackets of the new lump sum business expense deduction for employees. A few other government amendments were also adopted, to clarify the provisions regarding the taxation of pension savings and to modify the tax employment bonus.

The discussions of the draft law in the Finance Committee and in the plenary meeting included the following noteworthy items:

- The Finance Minister announces initiatives to introduce the **Cayman or look-through tax** (not included in this law) for Spring 2015, with the Dutch and UK rules currently seen as useful examples in this respect; he also confirmed that the **tax on banks** (scheduled to rise 100 million EUR) will be implemented albeit differently than initially proposed;
- Regarding the **taxation of intercommunales**, the Finance Minister mentioned that:
 - Intercommunales will only be subject to corporate tax when they exercise commercial activities or act as an enterprise;
 - An administrative circular will clarify that intercommunales (with a calendar year-based financial year) that have a commercial legal form but do not run an enterprise and are not engaged in commercial activities, will have until 31 December 2015 to switch to a non-commercial legal form so that they can remain subject to the legal entities tax;
 - The FGS Finance will organise information sessions for intercommunales in the near future and they can also introduce a ruling request to clarify their status;
 - He will examine whether the new rules are compatible with the non-discrimination principle in light of the treatment of harbour entities (Art. 180, 2° ITC) which remain subject to the legal entities tax.

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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