



Individual tax alert

Belgium

2014 tax refunds delayed due to 6th State Reform

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The expected deadline for Belgian resident taxpayers to file their personal income tax returns for income year 2014 is approaching. In recent years, following the success of electronic income tax filings via the tax-on-web system, Belgian tax authorities have been able to reduce processing time. Consequently, tax bills were issued earlier and many Belgian taxpayers already received their tax refund (or additional tax assessment) during the same year in which the tax return was filed.

For the 2014 Belgian income tax returns, this positive trend of reduced processing time is unlikely to continue. This can be explained by both the 2014 Belgian income tax returns and the Belgian tax calculation method becoming significantly more complicated due to the 6th State Reform's partial shift of tax competencies from a Federal level to a regional one.

As such, the number of codes in the 2014 Belgian income tax return will likely increase and additionally, the calculation tools used by the Belgian tax authorities will need to be adjusted enabling the calculation of both the Federal and Regional assessment.

If employers would like to provide their employees with any kind of support in relation to the 2014 Belgian income tax return, Deloitte Belgium can provide tailored assistance through the "MyTaxHelp" program. More information on MyTaxHelp can be consulted by clicking [here](#).

Contacts

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

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