



Global Employer Services Individual tax

Belgian income tax practices for football clubs and players clarified

Several parliamentary questions were submitted to the Minister of Finance regarding several tax specific practices in football clubs. The responses to these questions were recently published, clarifying the following points:

- Cash amounts and benefits in kind that clubs grant to parents of young players (under the age of 16) in exchange for a commitment that their child will sign a professional contract with the club from the sixteenth birthday constitute taxable income (either professional income or miscellaneous income, depending on the circumstances). The deductibility of the costs incurred and the need to establish a 281.XX form are also clarified. (QP 2510 – [Dutch](#) | [French](#))
- Free sport-nutritional meals that clubs provide to salaried players are a taxable benefit-in-kind, even if having lunch at the club is mandatory for players. This benefit may be assessed on a lump sum basis if it can be regarded as a social benefit-in-kind depending on the factual circumstances. Otherwise, it is taxable for its real value (QP 2513 – [Dutch](#) | [French](#))
- The disciplinary fines that the URBSFA’s Litigation Commission imposes on players or football clubs are not tax deductible as professional expenses. If the club bears the fine imposed on a player, it is a taxable benefit to the player (QP 2524 – [Dutch](#) | [French](#))

These responses to parliamentary questions reveal that, for income tax purposes, football clubs and their professional players are treated according to the same rules and tax principles as those applicable to all commercial enterprises.

Deloitte Pro-League report

Deloitte has recently released the second edition of its [Socio-economic impact study of the Pro League on the Belgian economy](#). The report looks at elements such as club revenues, costs and player salaries.

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:

- Frédéricq Jacquet, frjacquet@deloitte.com, + 32 2 600 65 29
- Aurélie Michiels, amichiels@deloitte.com, + 32 2 600 65 36

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

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