



## Global Employer Services Individual tax

### Deadline for income year 2018 professional withholding tax return

Employers can submit their professional withholding tax return (including corrections) for Income Year 2018 through the Finprof platform until Friday 27 September 2019 at 4 p.m.

If companies still plan to submit corrective professional WHT tax returns for 2018 after the above deadline:

- A tax claim will need to be filed if the tax return is negative.
- An additional "325 statement" will need to be submitted through Belcotax On Web if the tax return is positive.

Any corrections **for IY2018** (e.g. for Night/Shift workers, R&D activities, support zone (article 275/1 to 275/10 of the ITC)) can still retroactively apply for the tax incentive without a formal tax claim (see the tax alert of [6 June 2019](#)).

Additional information is available on the Federal Public Service for Finance ([Dutch](#) | [French](#)).

## Contacts

If you have any questions concerning the items in this alert, or would like further assistance to determine whether your company is eligible for wage tax partial exemption(s) and/or for preparing the required supporting documentation, please contact your usual tax consultant at our Deloitte office in Belgium or:

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Be sure to visit us at our website:  
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