



## Global Employer Services Individual tax

New circular letter  
summarises  
withholding tax  
exemptions  
according to  
legislative  
developments

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Global tax

A new circular letter (n° Ci.704.947) ([French](#) | [Dutch](#)) has been issued by the tax authorities on 9 May 2016 regarding the withholding tax exemptions foreseen in articles 275<sup>1 to 10</sup> of the Belgian income tax Code.

## General comments

This circular letter replaces previous circulars:

- Ci.RH.244/593.292 of 22 September 2008
- Ci.RH.244/598.304 of 22 July 2009
- Ci.RH.244/603.128 of 15 June 2010

Following the latest legislative developments, the circular letter of 9 May 2016 contains an updated overview of each withholding tax exemption (scope, basis of calculation, percentage, etc.) as well as practical information regarding the formalities to fulfill in order to benefit from these measures.

## Point of attention

Tax payers who may have neglected in the past to apply a withholding tax exemption to which they were entitled can still rectify their situation and request the measure's *retroactive* application (under certain conditions).

## 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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