



Global Employer Services

Individual tax

Non-Resident Personal Income Tax Return IY2105 published

On 6 September 2016, the non-resident personal income tax return form for tax year 2016 (income year 2015) has been made official in the Belgian Official Journal ([Dutch](#) | [French](#)).

The non-resident tax form follows the same evolution as observed with the resident tax form, with this year again seeing a number of new tax codes as well as changes to the existing codes.

The updates and new codes relate to, for example, the reporting of mortgage loan deductions and updates to foreign exempt income.

Based on the publication in the Belgian Official Journal, the tax form has been optimised for scanning, for when the individual does not file the tax return via tax-on-web.

The Belgian tax authorities have confirmed that the due date for filing the 2015 Belgian non-resident income tax return has been set at 30 November 2016 (paper filing) or 14 December 2016 (tax-on-web filing). No date has been confirmed yet regarding the tax forms' distribution to taxpayers.

Contacts

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