



## Global Employer Services

### Individual tax

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## Non-resident income tax return: deadlines published

On 4 September 2017, the new form for the 2016 non-resident income tax return (assessment year 2017) [was published](#).

### Tax-on-Web filing

Deloitte has been informed that Tax-on-Web for non-resident income tax return filing will be ready for use as of 14 September 2017.

### Deadlines

The tax authorities announced the following deadlines for filing non-resident income tax returns:

- Filing on paper: 9 November 2017
- Filing via tax-on-web: 7 December 2017

### Changes compared to last year

The non-resident tax form follows the same evolution as observed with the resident tax form, with this year again bringing a number of additional tax codes and the removal of several others.

The new codes relate to the mortgage loans for which the tax advantage is regulated at Regional level (following the 6<sup>th</sup>

State reform) and to the change in legislation with regard to the "*werkloosheid met bedrijfstoeslag/régime de chômage avec complement d'entreprise*".

An overview of all new and deleted codes can be consulted: [new codes](#) | [deleted codes](#).

## 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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