



## Global Employer Services

### Individual tax

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## Tax on securities accounts published

The tax on securities accounts has been published in the Official Belgian Journal on 9 March 2018, and is effective from 10 March 2018 ([Dutch](#) | [French](#)). The entry into force date was adjusted during the legislative process, going from 1 January 2018, as previously foreseen in the first draft legislation of 11 December 2017, to an entry on the day after publication date.

The new law sees a tax due if the average balance on the securities accounts is higher than EUR 500,000 during the reference period (period from 1 October 2017 to 30 September 2018).

Given the amended entry into force, the first reference period starts on 10 March 2018 and ends on 30 September 2018. Consequently, the shorter period means that only three reference points, and not four, during said period will be taken into account to determine the average balance on the securities accounts (namely 30 March 2018, 30 June 2018 and 30 September 2018).

More details on this legislation is available in the [16 February 2018 tax alert](#).

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## Contacts

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