



## Corporate and individual tax COVID-19 | Belgium

### Adjusted credit percentages for income tax prepayments by taxpayers with liquidity problems

On 3 April 2020, the Ministry of Finance announced a new measure to support business during the COVID-19 outbreak ([Dutch](#) | [French](#)). The measure applies to income tax prepayments made by Belgian companies and self-employed individuals.

To help businesses facing liquidity problems, the government decided to increase prepayment credits for the third and fourth quarter to 6.75% and 5.25% respectively. This support measure should make the postponement of income tax prepayments to the second half of the taxable period less disadvantageous.

As the increased prepayment credits are meant to support businesses with liquidity problems, the increased prepayment credits will not apply to companies that carried out a share buyback, capital reduction or dividends distribution between 12 March 2020 and 31 December 2020.

The table below shows the amended credits for prepayments. As mentioned, the third and fourth quarters have been increased:

	<b>CIT (no equity distribution)</b>	<b>CIT (equity distribution)</b>	<b>Self-employed individuals</b>
Q1	9 %	9 %	3%
Q2	7,5 %	7,5 %	2,5%
Q3	<b>6,75 %</b>	6 %	2,25%
Q4	<b>5,25 %</b>	4,5 %	1,75%

The increase for insufficient prepayments and the prepayments' due dates remain unchanged.

For self-employed individuals, the first and third tax prepayment deadline have been postponed to 14 April 2020 and 12 October 2020 (instead of 10 April and 10 October 2020, see [Dutch](#) | [French](#)).

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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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