

## R&D tax alert

### News you can count on



14 January 2014

#### Partial professional withholding tax exemption for researchers – BELSPO notification process operational

On Friday 28 June 2013, the Law containing fiscal and financial measures was published in the Belgian Official Journal (**Dutch** | **French**). This Law provides, amongst others, for changes with respect to the patent income deduction and the withholding tax exemption for qualified researchers (see our **R&D tax alert of 1 July 2013**).

This Law introduces the obligation to notify new R&D projects or programs to BELSPO (Belgian Scientific Policy) prior to applying the R&D wage tax exemption from 1 January 2014. For R&D projects and programs having started before 1 January 2014 and still active on the same date, the tax payer should notify BELSPO only before 31 December 2014. Any new R&D project or program starting in 2014 should be notified immediately before applying the withholding tax exemption. The notification can be viewed online via the **BELSPO portal**.

R&D projects (or time-bound R&D activities) are implemented by following a specific plan within a given timeframe via a flexible involvement of employees. R&D programs are considered as R&D activities carried out structurally (systematic R&D performed by R&D centres, clinical test centres, pilot factories etc.) or taking the form of in-house / on-site activities in the area of engineering or software development.

Companies conducting R&D programs (i.e. the R&D activity is conducted in a structural way) are allowed to discuss a specific working method with BELSPO on how to report the R&D program. This will likely result in a pragmatic and general way of reporting the program.

#### Contact

Any questions concerning the items in this publication? Please contact:

- Jan Pattyn, [jpattyn@deloitte.com](mailto:jpattyn@deloitte.com), +32 2 600 68 55
- François Gevers, [fgevers@deloitte.com](mailto:fgevers@deloitte.com), +32 2 600 65 10
- Renaud Hendricé, [rhendrice@deloitte.com](mailto:rhendrice@deloitte.com), +32 2 600 67 21
- Patrick Brauns, [pbrauns@deloitte.com](mailto:pbrauns@deloitte.com), +32 2 600 66 62

For general inquiries contact:

- [bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>

## Related links

[Deloitte Tax News & Publications](#)

[Deloitte Academy](#)

[Dbriefs Webcasts](#)

## Follow the latest Tax news on



---

Berkenlaan 8b  
1831 Diegem  
Belgium

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

[Home](#) | [RSS](#) | [Add Deloitte as safe sender](#)