

R&D tax alert

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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.

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