

R&D tax alert

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Increased focus by tax authorities on the exemption regimes for the remittance of wage tax withholding

Belgian tax law sets forth the possibility to claim a partial exemption for the remittance of wage tax withholdings linked to certain activities (overtime, research and development, night and shift work etc.).

Since several weeks, the tax authorities are substantially increasing tax audits focusing on these exemption regimes. Essentially, the audits investigate the correct application of all exemption areas, especially in connection with the partial exemption for R&D employees and night and shift work.

The standard questionnaire used by the tax authorities goes very much into detail and is largely inspired by the new notification procedure towards Belgian Scientific Policy Authorities (belspo) which entered into force on 1 January 2014. As regards R&D, both the R&D nature of the activities (what is R&D and what is not based on the new definition in the law) and the R&D time allocation are an important part of the investigation.

Should companies receive such questionnaire from the tax authorities or would like to evaluate their readiness for such tax audits in order to safeguard exemptions claimed in the past, Deloitte offers a specific multidisciplinary team of experienced R&D engineers and tax specialists that is well equipped to assist and advise in this process (please see below for contact details). Deloitte is also at companies' disposal to assist in assessing eligibility for wage tax incentives in general.

Contact

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium or:

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