

R&D tax alert

News you can count on



1 July 2013

Law changing Patent Income Deduction and Withholding Tax Exemption for researchers published in the Official Journal

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.

The entry into force of these changes can be summarised as follows:

- The percentage increase for the partial payroll tax exemption on qualified researchers' wages, from 75% to 80%, applies to payroll tax due on wages received as of 1 July 2013.
- As of tax year 2014, small and medium sized companies (Article 15 of the Company Code) will be able to claim the patent income deduction even if the patent has not been developed or improved in an R&D centre.
- The definitions of the "research" and "development projects or programmes" concepts apply as of 1 January 2014.
- The mandatory upfront reporting of research and development programs with the "*Programmatorische Federale Overheidsdienst Wetenschapsbeleid*" / "*Service public de programmation de la Politique scientifique fédérale*" applies as of 1 January 2014. R&D projects and programs existing on 1 January 2014 have until 31 December 2014 to comply with the reporting obligation.

For more details regarding these and other measures put forward by this Law, we refer to Deloitte's **Economic Stimulus Plan** website.

Contact

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

- Renaud Hendricé, rhendrice@deloitte.com, + 32 2 600 67 21
- Patrick Brauns, pbrauns@deloitte.com, + 32 2 600 66 62
- Jan Pattyn, jpattyn@deloitte.com, + 32 2 600 68 55

For general inquiries contact:

- 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 detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

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