



Law 14.12.2016

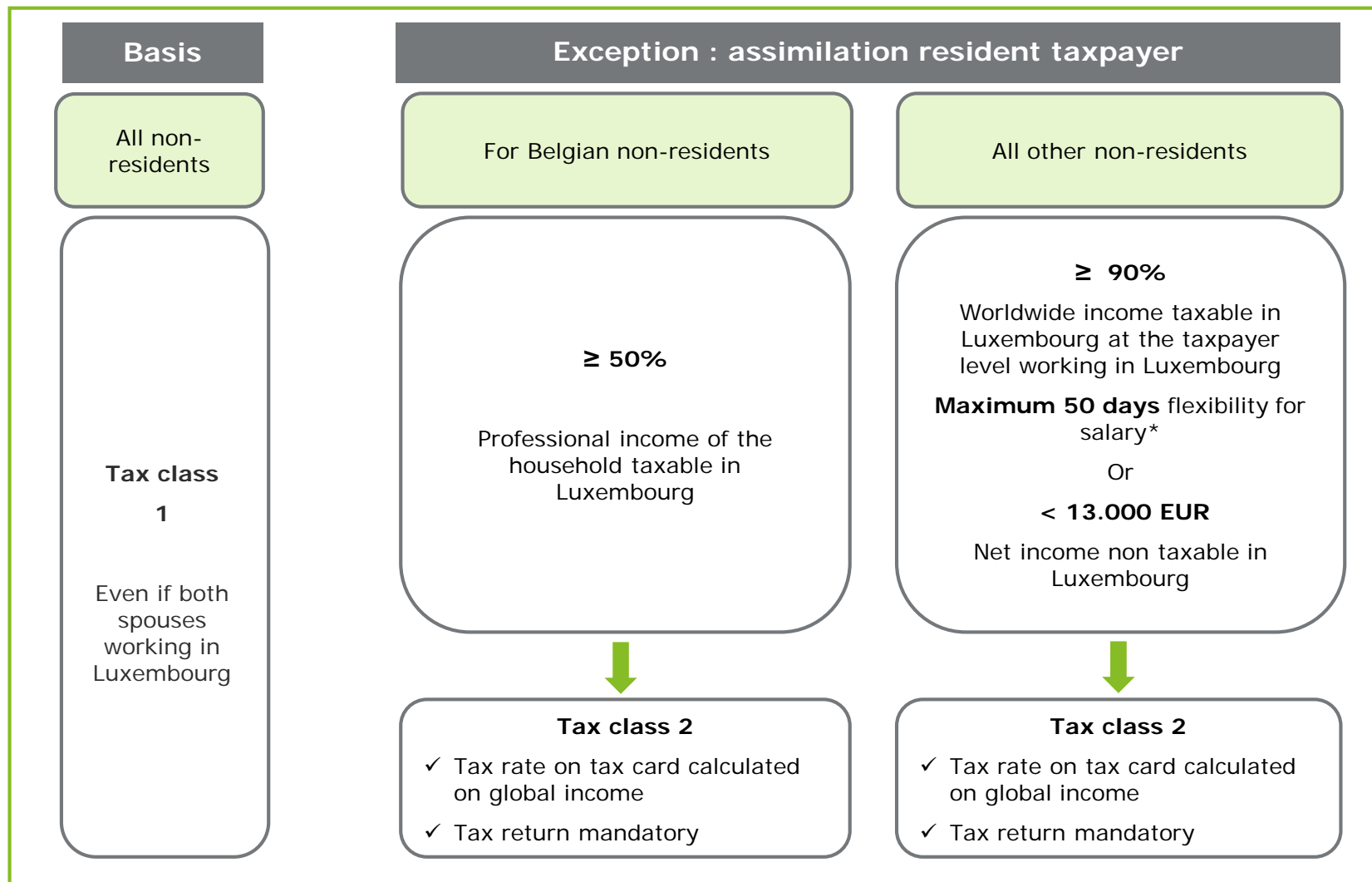
## **Tax reform 2017 – individual tax measures**

Communication 3 October 2017

# Taxation of non-resident married taxpayer

Art 157bis, 157ter, 24§4 Belgium-Luxembourg convention

As of January 2018



# Joint vs separate taxation - "Imposition Individuelle"

Resident taxpayers  
and  
Non-resident taxpayers if conditions for assimilations are met

Income for 2018

Joint taxation

Separate taxation

Standard

Option 1

Option 2

Option 3

**Joint taxation**

**Tax class 2**

Tax rate based on global household income

**"Pure" separate taxation**

**Tax class 1 for each taxpayer**

Taxation on worldwide income

**Separate -Reallocation 50/50**

**Tax class 1 for each taxpayer**

Common tax rate calculated on global household income

**Separate – free reallocation**

**Tax class 1 for each taxpayer**

Common tax rate calculated on global household income

**Choice to make :**

- For tax card 2018 before 31 October 2017
- For tax return on income 2018 before 31 March 2019

See practical modalities

# Joint vs separate taxation - "Imposition individuelle"

## Practical modalities

### HOW CAN I MAKE MY CHOICE ?



#### New 2018 tax card

January – February 2018

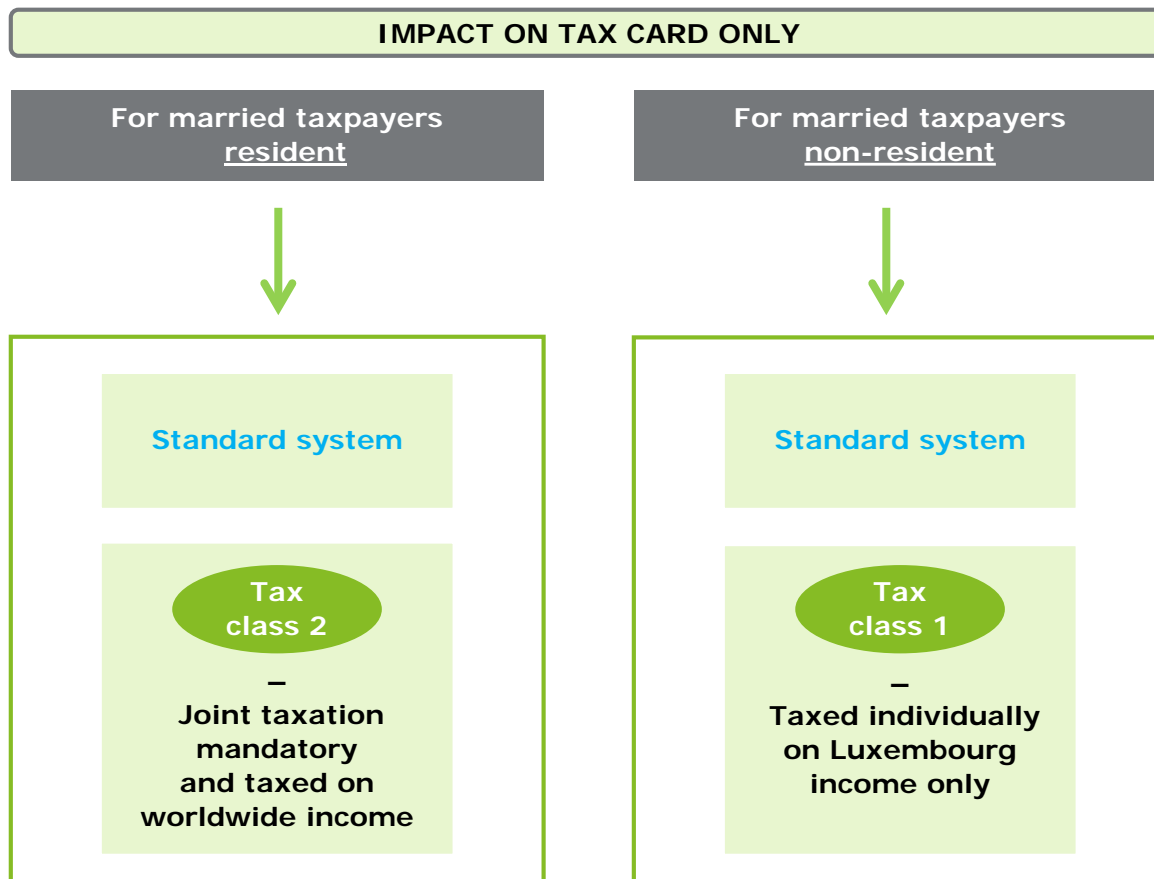
if choice communicated before 31/10/2017

*\*letter received by non-resident taxpayer from the tax authorities may propose an applicable tax rate*

# Joint vs separate taxation - "Imposition individuelle"

Practical modalities

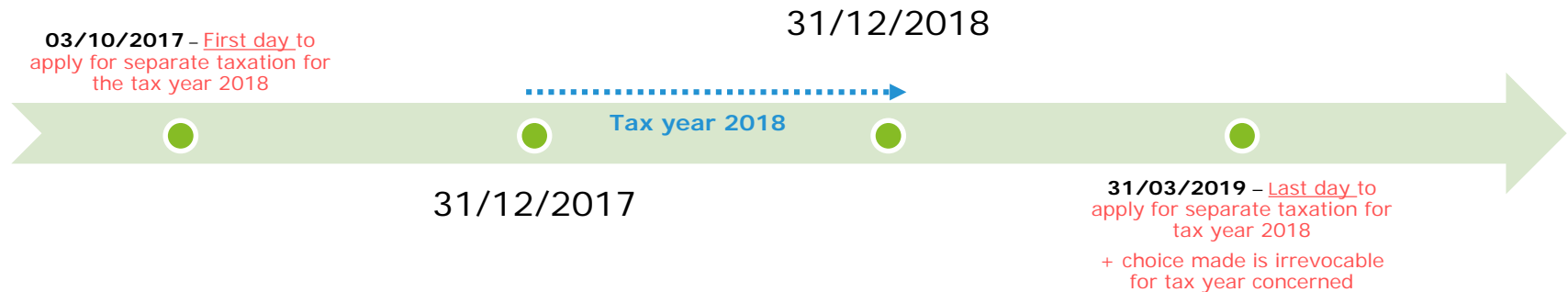
WHAT IF I DO NOT REPLY BEFORE 31/10/2017 ?



# Joint vs separate taxation - "Imposition individuelle"

## Practical modalities

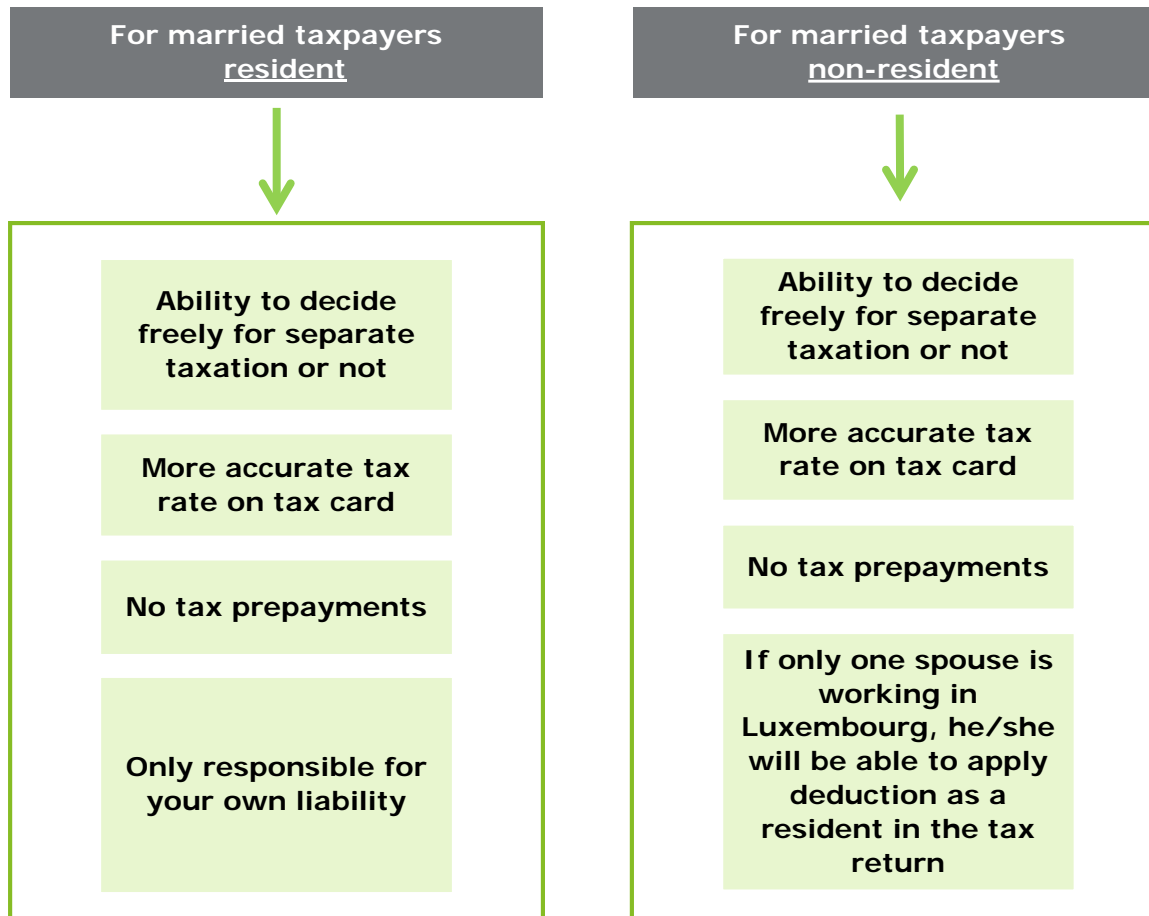
### WHEN DO I HAVE TO APPLY FOR SEPARATE TAXATION / ASSIMILATION FOR THE TAX YEAR 2018 ?



# Joint vs separate taxation - "Imposition individuelle"

## Practical modalities

### BENEFITS OF SEPARATE TAXATION



# Deloitte Website

## Tax reform 2017 – individual tax highlights

For more information about the Tax reform 2017 please visit our website :



<https://www2.deloitte.com/lu/en/pages/tax/articles/tax-reform-2017.html>



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