

Budget measures 2013 government Di Rupo:

Tax changes

- The withholding tax on interest and dividends increases to a flat rate of 25%. As the withholding tax constitutes the final tax, the taxpayer must not declare the income in his annual tax return.
- For saving accounts nothing changes. Also the so-called Leterme-coupon remains taxed at a rate of 15%. Liquidation boni of a domestic or foreign company are taxed at a flat rate of 10%.
- The taxation of return on income from closed-end real estate collective investment companies increases from 0% to 15%.
- The tax on life insurance premiums increases from 1.1% to 2%. The tax on mortgage life insurance premium remains taxed at 1.1%.
- Holdings and large companies will pay a tax of 0.4% on the capital gains realized on the sale of shares by a separate assessment in the company taxation. Small and medium enterprises are not liable to this tax.
- The system of deduction for risk capital (or notional interest deduction) continues at a lower rate. A flat rate of 2.3% will be applicable.
- The withholding tax on the temporary unemployment benefits raises from 20% to 26.75%.
- The existing tax regularization terminates at 31 December 2013. Instead a tax amnesty will be applicable for the last time. The fine increase from 10% to 15%. Upon repatriation of assets a taxation of 35% is applicable.

A general reserve is made because of the fact that the text of the law is not yet available.

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