

The investment climate in Belgium

R&D related incentives

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R&D TAX-PACKAGE

- Direct **cost** reduction
- Reduced **profit** taxation

INVESTMENT DEDUCTION

100% depreciation

13,5% income deduction

113,5% total deduction



R&D TAX CREDIT

100% depreciation

13,5% cash

113,5% total benefit

PARTIAL EXEMPTION WITHHOLDING TAX RESEARCHERS

80% exemption



Labour cost



EXPAT STATUS



- €29,750
- tax free reimbursement
- workdays performed outside Belgium

TAX EXONERATION FOR REGIONAL GRANTS



100% exoneration

ACCELERATED DEPRECIATION FOR R&D INVESTMENTS

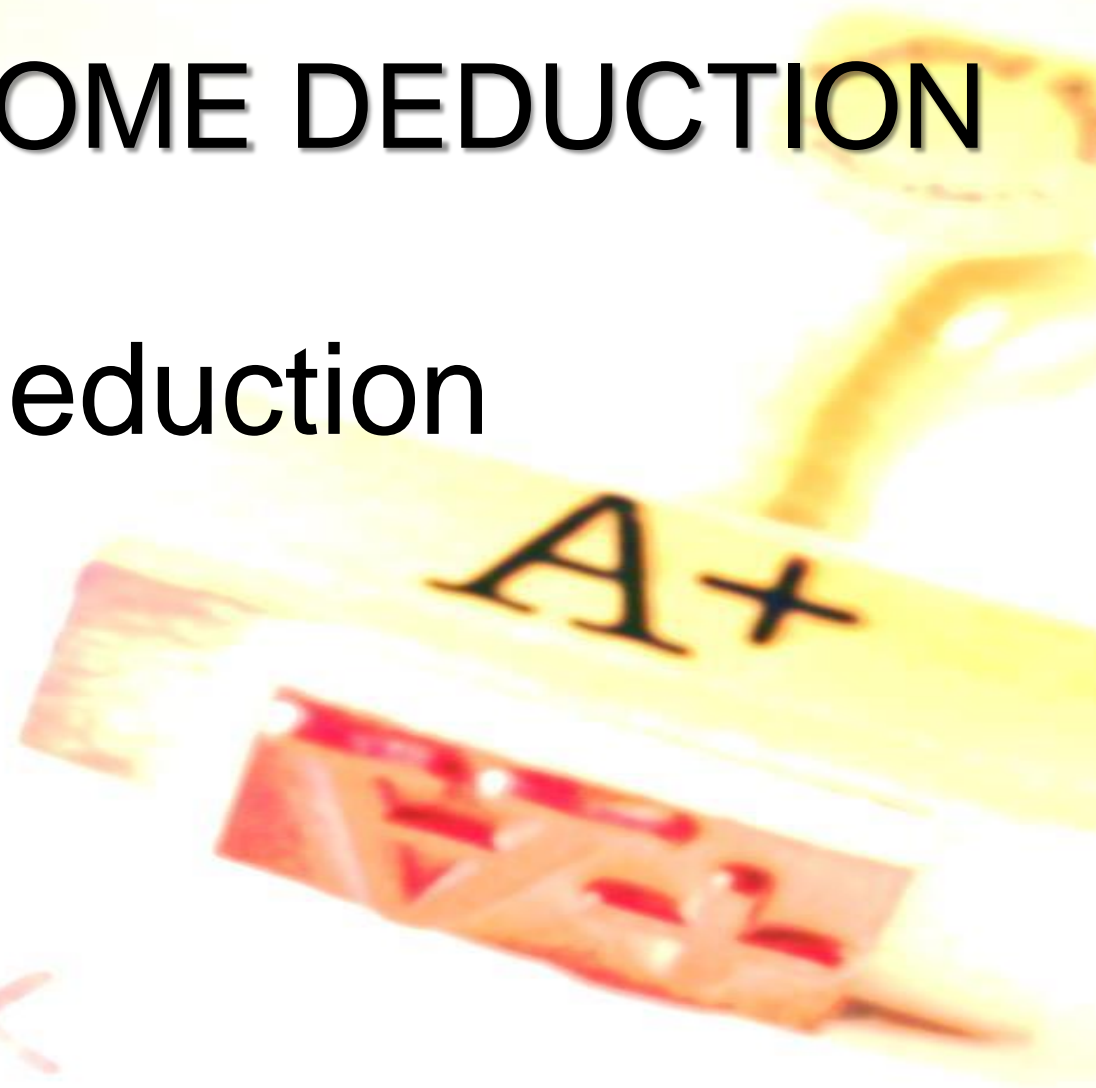
3 years



PATENT INCOME DEDUCTION

80% income deduction

6,8%  corporate tax rate



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