



CORPORATE INCOME TAX  
PERSONAL INCOME TAX  
TAX & EMPLOYER SERVICES  
VAT



## Corporate Income Tax

### Our Objectives

Corporate income tax has undergone substantial changes over the last years, with many potential pitfalls. However, with the right specialists backing you up, these changes can also provide significant opportunities for profit.

Even though transactions by companies have come under increased scrutiny by the tax authorities, RSM InterTax will be there for you to provide guidance. Considering that many companies are looking past the Belgian borders, our extensive worldwide network ensures accurate and swift advice allowing you to soar above the competition.

### Our Services

- We assist you with your **yearly corporate income tax return**, all the while keeping you up to date with possibilities to optimize your taxable position.
- With years of experience in the field of mergers and acquisitions, we render advice on **optimization and planning of corporate structures**. Our assistance is not only limited to the corporate income tax aspects but also includes all legal matters.
- Although common practice in Belgium, **requesting a ruling** has many attention points. Our specialists can advise and represent you.
- The prospect of undergoing a **tax audit** can be quite daunting, but with the right people you can come to the table prepared.
- We advise companies in the area of **withholding taxes** as well as assist them in preparing and filing the necessary withholding tax returns.
- Considering the increased importance of correct **transfer pricing**, our specialists are more than equipped to handle transfer pricing studies.
- Limiting tax exposure is extremely important for a company. We conduct **tax due diligences** in order for companies or possible target companies to have a clear view on any tax risk.
- Merely being compliant with legislation is not sufficient. Our tax specialists will provide guidance with respect to the various possibilities for **corporate tax optimization**.
- Achieving your goals on a corporate level may sometimes necessitate a **restructuring** or a **takeover** of another company which can have a significant impact on a corporate tax level. RSM InterTax has many years of experience in guiding clients towards the desired result.

## Personal Income Tax

### Our Objectives

RSM InterTax not only specializes in personal income tax as an integral part of various types of employment, but goes beyond this limited scope by aiding you with the more «personal» aspects of personal income tax, such as inheritance planning and your annual personal tax declaration.

Each year, as more and more tax responsibilities switch from the federal to the regional level, the complexity of the Belgian tax system increases. The specialists at RSM InterTax stay abreast of this constant stream of changes enabling you to focus on the things that really matter in your personal life.

### Our Services

- A necessary evil for most Belgian residents, the annual Belgian **personal income tax declaration** has never been more complex as today. Considering the important number of tax declarations filed on an annual basis by RSM InterTax, we are extremely well placed to assist you and even optimize this tax declaration on your behalf. Once prepared, we can file this tax declaration electronically.
- Throughout your personal life and career, your loved ones have always been there to support you when you needed it most. When the time comes to think about the next generation, RSM InterTax can assist you in determining the most optimal way to transfer the fruits of your labour through careful **inheritance and estate planning**, possibly even by concluding a ruling with the Belgian tax authorities.
- Before thinking about inheritance taxes, reward those who are nearest to you during your lifetime. As **gift taxes** can sometimes be quite significant, our specialists can assist you in this respect.
- RSM InterTax not only works together with employers to optimize your remuneration structure but can also assist you in **optimizing** what happens with your earned revenues. Examples are investments, personal service companies, pension, real estate...

## Tax & Employer Services

### Our Objectives

Belgian employment legislation as well as individual income tax in Belgium is rapidly changing and becoming more complex while employment is happening on a much more global scale than before.

Combined with the strict interpretation of the rules by the authorities, not only in Belgium but in the entire world, it can only be concluded that expert advice is an absolute requirement to be able to navigate the legislative maze.

RSM InterTax strives to collaborate with you to optimize the cost of employment for companies while at the same time ensuring the highest possible net result for the individual, be it as independent or as employee.

Considering the ever increasing administrative burden of employing personnel in Belgium, RSM InterTax has a special focus on managing this process together with our clients.

### Our Services

- We guide you through the Belgian **immigration formalities** for employing personnel in Belgium both through advice and assistance with the administrative aspects such as requests for work permits and Limosa.
- We assist you with **payroll management and coordination** together with the payroll agency and ensure accuracy so you can focus on running your business.
- We provide assistance with **tax formalities** such as the request for the special tax regime for foreign executives and specialists, the filing of annual personal income tax declarations and drafting of company policies for mobile phone, internet, ...
- We are there for you when guidance is required regarding **HR, social and labor matters** such as hiring and dismissal of personnel including drafting of employment agreements.
- From an international perspective, we can guide you with respect to the **social security** applicable to your specific situation.
- Our specialists will be able to assist you with **tax advice** both on a national and international level. This includes optimization through various remuneration techniques, salary split implementation, equity incentives, ...

## VAT

### Our Objectives

Although VAT should be neutral, considering the complex set of directives governing VAT within the European Union, this is not always the case.

Considering the huge impact of an incorrect application of the VAT rules, RSM InterTax has the right professionals providing you with the necessary tools to not only implement the VAT directives and Belgian legislation correctly, and as such, avoid penalties, but even realize important savings.

Especially for non-profit organizations, VAT can have serious consequences. Our wide experience in the non-profit sector will ensure that your organization comes out on top.

### Our Services

- Considering the extreme importance of **registration for VAT purposes**, be it direct or through RSM as fiscal representative, we help both resident and non-resident individuals and companies in this respect. This can also include assistance with the creation of a "VAT group".
- With our worldwide network of VAT specialists, help to set up a **VAT registration** is just one call away.
- Getting VAT right automatically means a certain amount of **compliance** work. We are well equipped to deal with the filing of VAT returns and other administrative formalities required by VAT legislation all the while keeping an eye on the correct application of VAT.
- Our specialists understand the intricacies of VAT law and, using their years of experience in the field, both national and international, can provide you with **advice** concerning the taxable or exempt nature of a transaction and its consequences.
- Although undergoing a **VAT audit** is never pleasant, we are there to defend your rights. All requests for information will be dealt with correctly and an agreement can even be negotiated with the VAT authorities. If necessary, claims can be introduced.
- Belgium has a specific system to introduce and ask for a **ruling**, giving certainty on the correct application of VAT (and other taxes of course). RSM has ample experience with such requests.
- Merely being compliant with legislation is not sufficient. Our tax specialists will provide guidance with respect to the various possibilities for **VAT optimization**.
- Achieving your goals on a corporate level may sometimes necessitate a **restructuring** or a **takeover** of another company which can have a significant VAT impact. RSM InterTax has many years of experience in guiding clients towards the desired result.

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