



RSM InterTax Tax Insights April 2019

Elimination of the separate taxation of 5% due to non-compliance with the minimum director's fee condition

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On 4 April 2019, the Chamber of Representatives adopted the proposal eliminating the separate taxation of 5% for non-compliance with the minimum director's fee condition.

Article 219^{quinquies} BITC92 would therefore be retroactively removed from the Belgian Income Tax Code as if the separate taxation of 5% never existed.

Should you have any additional questions regarding the above, please do not hesitate to contact the RSM Tax team (intertax@rsmbelgium.be).

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