



TAXES

INCOME TAX

Income tax is called 'personenbelasting' (Dutch) and 'impôts des personnes physiques' (French). Every year around April, **every resident - temporary and permanent - receives tax declaration forms. Make sure not to throw these forms away, you will need to declare your income, even if you don't have one!**

Your taxes are calculated based on the information that you provide to the tax agency. This information concerns income, family composition, possible expenses that are deductible (mortgage, cost of children's daycare center, etc.). Most items are usually not relevant for international students. There are two ways to declare income tax:

- The electronic tax tool, called 'tax on web'
- or completing the paper version and sending them back to the tax agency before the deadline mentioned in the right upper corner on the first page of the form in red print (usually end of June).

Not declaring your taxes will be sanctioned by a fine of EUR 600,00.

Electronic Declaration

If you use the electronic version to declare your income, you do not have to send the paper forms back to the tax agency. For online declaration, you need an ID card reader connected to your computer, or you have to apply for a "token": http://www.fedict.belgium.be/en/other_services/tokenaanvraag/.

However, www.tax-on-web.be website is only available in Dutch, French and German.

Paper Declaration

This is probably the easiest way to proceed for international students. The tax forms arrive by post in an A5 sized brown envelope.

1. What is in the envelope?

- Original tax declaration form to be filled out (A4 size, 8 pages with red grid)
- Draft copy (recycled A4 paper)
- Manual (recycled A5 paper)
- Form to wrap around added documents such as a VUB Registration certificate (A4 page with green print)
- Leaflet containing instructions

2. What to return?

Only the forms with the red and the green print have to be returned to the Tax Office. Put the document in the envelope in such a way this address (and not your own) is visible through the window. Put two regular stamps on the provided return envelope.

3. What if you did not receive the forms?

Go to the 'Ministry of Finances' offices at Boulevard du Jardin Botanique / Kruidtuinlaan, 50, 1010 Brussels (Metro station Botanique). Make sure to bring your VUB registration certificate and scholarship certificate.

4. How to fill in the tax declaration forms?

You must fill in the declaration form itself (grid in red print). All information has to be converted to codes (digits) using an added instruction leaflet. An extra document (draft document) is provided to make a draft before filling in the declaration form. When all is filled in, you can copy the data from the draft form to the actual declaration form.

The paper version only accepts coded information (digits).

Examples of most commonly used codes that need to be filled:		
MARITAL STATUS: single	1001-66	□□□□□□□X,□□
MARITAL STATUS: married with spouse residing in Belgium	1002-65	□□□□□□□X,□□
MARITAL STATUS: separated or married with spouse residing outside Belgium.	1018-49	□□□□□□□X,□□
NUMBER OF CHILDREN:	1030-37	□□□□□□□2,□□
NUMBER OF CHILDREN: for which no child day care center fees are deducted	1384-71	□□□□□□□1,□□ (example)
AMOUNT EARNED IN 2014: none	1250-11	0 0 0 0 0 0 0,0 0

Finally, on the last page below, mention the number of attached documents (nombre de feuilles annexes/aantal toegevoegde documenten), the date and your signature in the left case. The case on the right is for your spouse (if applicable).

Le(s) soussigné(s) certifie(nt) que la partie 1 de cette déclaration a été remplie sincèrement et complètement.

Nombre de feuilles annexées : Partie 2 : Oui Date : / /

Vos données personnelles sont traitées par le SPF Finances conformément à la loi du 8.12.1992 et aux autres dispositions légales en vigueur. Vous trouverez des informations complémentaires à ce sujet à l'avant-dernière page de la brochure explicative jointe à la déclaration.

Les personnes tenues de déposer une déclaration commune doivent, toutes deux, la signer.

Signature :

Signature :

All attached documents, such as registration certificates, must be placed inside the form with the green print where only the number of attached documents must be mentioned where it says: 'nombre de feuilles annexes' / 'aantal toegevoegde documenten'.

5. What if my income is not subject to tax?

Certain types of income are not subjected to income tax: Scholarships, savings, leave with pay (subject to taxes in the home country) and financial support from a guarantor, family or friends are not taxable. If you had no other income you will not be charged with income taxes, but you still have to fill in the tax forms and send them back to the tax office. In this case only the codes for family composition (civil status and number of children) and earned amounts (zero) have to be filled out. It is recommended to add a VUB registration certificate inside the page with the green print. You may not use staples nor paperclips.

6. Students working in Belgium.

Although the income of students who are working in Belgium is not necessarily taxable (depends on the number of hours worked and the amount earned) all income out of work must be declared. In most cases the employer has already deducted an estimated percentage from the salary on behalf of the government. Final calculations are made based on the tax declaration and additional taxes are charged or a refund is made.

All the information required to fill out the tax declaration forms can be found in a document provided by your employer called 'fiche de paie 281.10' in French or 'loonfiche 281.10' in Dutch. This document has codes and corresponding amounts that must be copied to the tax declaration form.

In case students or spouses have earned a taxable income from having worked, we suggest you seek assistance from the International Relations and Mobility Office. This also applies to possible deductible expenses (mostly children's day care centers). When students have mixed status (self employed, professional, employee etc. as main occupation) or have important deductible expenses (mortgage, life insurance or environmentally friendly investments such as insulation and solar panels) please see a fiscal consultant. This exceeds the International Relations and Mobility Office's area of expertise.

BRUSSELS REGIONAL TAX

Regional tax is called 'gewestbelasting' in Dutch and 'taxe régionale' in French.

The regional tax is a tax for residents of Brussels which is imposed on all its inhabitants in order to finance public services such as garbage collection, the fire brigade etc.

Exemption can be granted to people with a monthly income below 924,21 EUR for singles and 1.232,30 EUR for families (<http://www.bruxelles.irisnet.be/files-fr/taxes-regionales/afr-note-explicative-b-2012>).

Students who believe they qualify for an exemption are advised to go to the Ministry's offices to discuss the possibility of an exemption:

Ministerie van het Brussels Hoofdstedelijk Gewest / Ministère de la Région Bruxelloise
CNN building, level 1.5 (Noordstation / Gare du Nord)
Vooruitgangsstraat / Rue du Progrès 80 b 1
1035 Brussels
Office hours: 9 am – 12 pm

Neither the Flanders nor Wallonia Regions have an equivalent of this particular tax and have chosen to charge for public services through other channels.