

WHAT IS THE BELGIAN PATENT BOX REGIME?

The new Belgian Patent Box regime was approved by the Belgian Parliament in February 2017. Here is an overview of the main features and conditions of the recently updated regime.

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The regime aims to incentivise Belgian businesses to conduct R&D by offering tax deductions on income generated by certain IP assets.

ACCESSING DATA FOR BELGIAN PATENT BOX APPLICATIONS

The RoyaltyRange database offers the high-quality data you need to apply for the Belgian Patent Box regime. Request a subscription or royalty rates benchmarking study today.

WHAT IP IS ELIGIBLE?

The following types of IP are eligible for tax deductions on related income:

- Patents and supplementary protection certificates
- Copyright-protected software from R&D projects
- Designations for orphan drugs requested or acquired on or before July 1st 2016
- Data and marketing exclusivity IP (usually for medical products)
- Plant variety rights requested or acquired on or before July 1st 2016

HOW MUCH INCOME IS DEDUCTED?

The regime offers a deduction rate of 85% of the net qualifying income, making the effective tax rate for eligible profits as low as 5.1%.

