



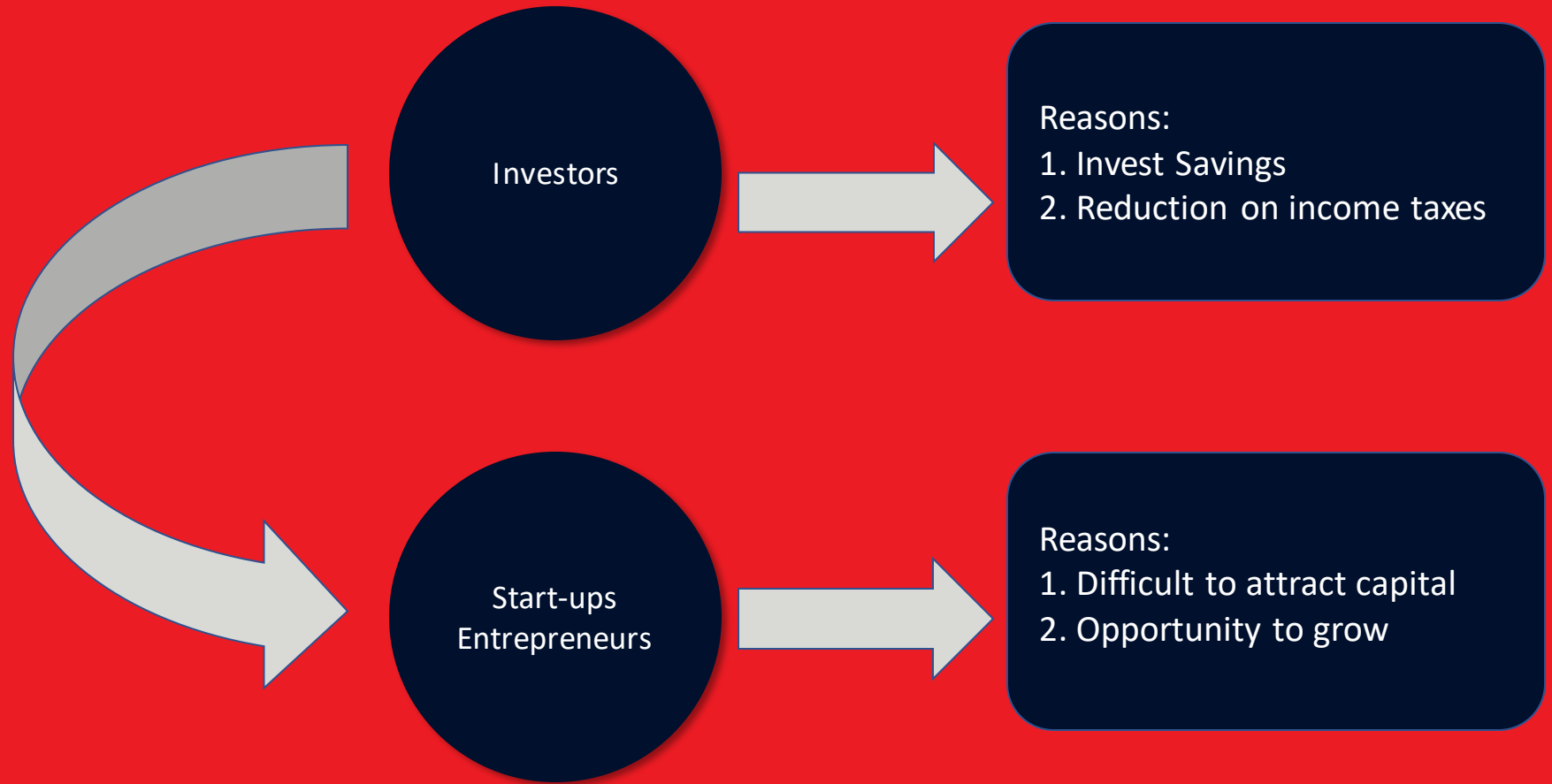
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Accountants & Advisors

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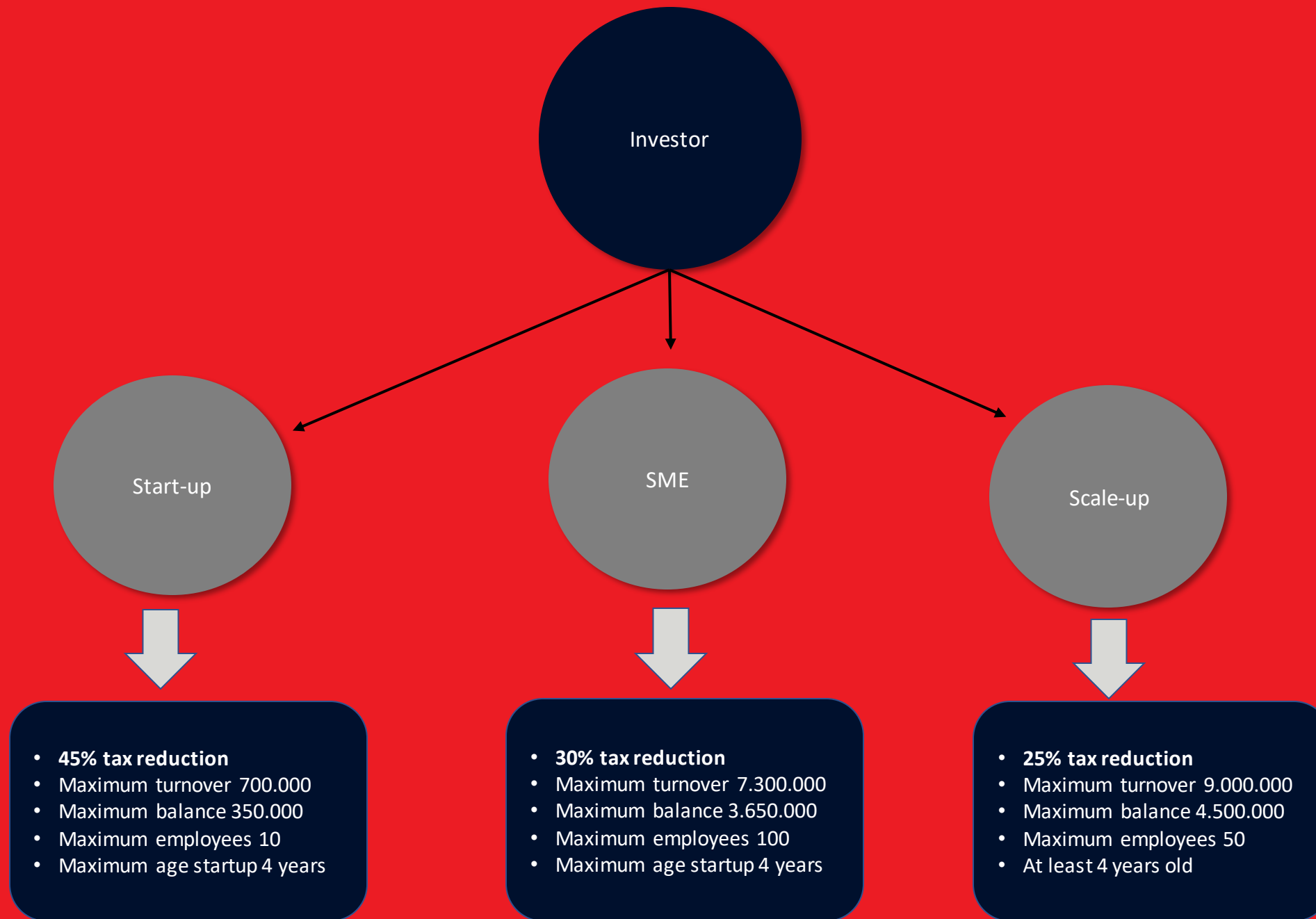
European Angel Investment Summit

# Tax Shelter Regime Belgium



# What is the Tax Shelter?

- Investments in
  - Start-ups
  - Scale-ups (new as of tax year 2019)
  - SME's
- Investors receive a **tax reduction on their personal income taxes up to 45%** (subject to certain conditions)
  - Investment of minimum 4 years
  - Applicable to Belgian tax residents and non-residents (subject to the non-resident tax regime)
  - Yearly threshold of EUR 100.000 for investments
  - Entrepreneurs can pick up a maximum of EUR 250.000
  - Certain categories of investors are explicitly excluded



# The Belgian Tax Shelter in numbers

- 2017: 3.427 investors
- 2018: 5.860 investors
  
- Total amount of investments in 2016: mioEUR 15,9
- Total amount of investments in 2018: mioEUR 39,6
- **Belgium stands in the Top 5 of Europe with Tech Start-Ups**

Minister of Finance:

*“The tax shelter for start-ups is a great tool to support the flourishing Belgian start-up scene. It is an absolute win-win. Starters receive extra financial oxygen for the start and development of their start-up, for investors it is an interesting way to invest.”*



**WE ARE ON A MISSION**

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