

Overview of typical rates of amortisation

Assets	Type	Rate	Source
Set-up fees			
		One-off / linear over a number of years of your choice	Art. 62 BITC
Intangible fixed assets			
	Research & development	Max. 33% (Min. 3%)	Art. 63 BITC
	Audiovisual works	According to the amortisation schedule	Art. 63 BITC
	Other (e.g. software)	Max. 20%	Art. 63 BITC
	Clientele:	10 to 12 years	Minutes No. 199 dated 09/09/1992, from Clippele
	Variable portion of the customer price	5 years	Hasselt 12/01/2005
Tangible fixed assets			
Built property*	Office building	3	Admin. Comm. IR 61/123 Ruling No. 900.435 dated 09/02/2010 (5% Ghent, 24/04/2001 (5%) Namur Court 03/11/2002
	Commercial space	3	Admin. Comm. IR 61/124
	Building intended for the practice of a liberal profession	3	Admin. Comm. IR 61/124 Antwerp, 12/01/1999
	Industrial building	5	Admin. Comm. IR 61/120
	Renovation and conversion work	3	Civ. Bruges 17/01/2022 Ghent 22/02/2022
	Office building integrated into an industrial building	5%	Admin. Comm. IR 61/123
	Building belonging to a car dealership or garage	5	Admin. Comm. IR 61/121
	Greenhouses, fuel oil tanks, central heating pipes central heating pipes	7%	Admin. Comm. IR 61/126
	Combustion system (boiler, burner)	10%	IR 61/126
Other tangible fixed assets	Machinery, plant and engines	10%	Admin. Comm. IR 61/131
	Shop equipment	10	IR 61/131
	Furniture	10	IR 61/131
	Office equipment and machinery	10	IR 61/131
	Rolling stock	20	IR 61/134 IR Comm. 61/299 Antwerp, 04/02/2003 (7 years old) Ghent, 03/06/2014 (used, 4 years) Ghent, 13/02/2002 (used vehicles, 3 years) Brussels, 29/06/2016 (lorries, 7 years)
	IT equipment	20	Admin. Comm. IR 61/133 Brussels, 19/12/2017 (3 years)
	Small equipment	33%	Admin. Comm. IR 61/131
Property rights	Different points of view	Depending on the normal useful life of the underlying asset	Ruling No. 600.522 dated 02/10/2007
		Depending on the contract (or sooner in the case of a shorter economic life)	Namur Court 26/06/2002 Namur Court 26/10/2005 Antwerp 06/12/2005 CNC Opinion 2015/05
Ships	New:		Programme Law 02/08/2002, Art. 121, § 2
	▶ Commissioning exercise	20	
	▶ 2nd and 3rd financial years	15	
	▶ From the 4th financial year onwards	10	
	Second-hand	Linear over normal useful life	

* If there is production activity in the building, the depreciation rate is 5%. When services are provided in the building, the depreciation rate is 3%. The presence of machinery and equipment in a building that is partially used as a dwelling does not reduce the depreciation period of the building. Despite the machinery, the building is not considered an industrial building and a rate higher than 3% cannot be applied.

** The lifespan of solar panels is not yet known, but it is estimated to be 30 or 40 years. However, they are generally covered by a minimum 10-year manufacturer's warranty and a 25-year performance warranty. Based on estimates of warranties and lifespan, the Advance Ruling Service considers 20 years to be a normal amortisation period.

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Assets	Type	Rate	Source
Tangible fixed assets			
	Charging station (public)	<p>Straight-line depreciation over 5 years or over the normal useful life (up to 10 years).</p> <p>Increased depreciation deduction:</p> <ul style="list-style-type: none"> ▶ 200% from 1 September 2021 to 31 December 2022 ▶ 150% from 1 January 2023 to 31 August 2024. <p>Conditions: new, publicly accessible, smart charging station.</p>	<p>Circular 2021/C/115 Circular 2023/C/99 Circular 2023/C/97</p>
	Charging station (installed at the employee's home)	<p>Straight-line depreciation over 4 years.</p> <p>In the event of transfer of the station (change of employer): the duration is determined based on the remaining duration, taking into account the residual value of the station (<i>continuity in terms of depreciation period</i>).</p>	<p>SDA decisions (2019.0816; 2020.2029)</p>
Tax reform (measure not yet approved by the government)	<ol style="list-style-type: none"> 1. Declining balance depreciation (SMEs) 2. Accelerated depreciation (large companies) 	<p>Possibility for SMEs to use the declining balance method</p> <p>Certain investments may be subject to accelerated depreciation of 40% in certain areas (R&D, defence, energy transition).</p>	/

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