BY ARTISTS FOR ARTISTS

Online portal
WHAT ABOUT MY TAXES?

COPYRIGHTS & NEIGHBOURING RIGHTS

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PRINCIPLES

Since 2008, **copyright and neighbouring rights are considered as movable income**. This makes them **subject to a withholding tax of 15%.** Collecting societies are duty-bound to withhold this tax and to pass it on to the Belgian State.

In previous years, the calculation of withholding tax on movable income took into account a flat-rate deduction of costs. Since 11 June 2026, withholding tax is calculated on the gross income, meaning that the flat-rate costs are no longer deducted beforehand. The reason for this change is the entry into force of the Programme Act, which was published in the Belgian Official Gazette on 1 June 2026. This act specifies that the flat-rate deduction of costs is now only allowed for rightsholders who hold a valid attestation du travail des arts ('regular' or 'plus').

PlayRight does not know which members hold an attestation du travail des arts, and PlayRight will not ask its members for this information. The final tax settlement of your income from neighbouring rights always takes place via your personal income tax return (box VII: 'Revenus de la cession ou de la concession de droits d'auteur et de droits voisins'). If you meet the conditions, you can still apply the flat-rate deduction- or the deduction based on actual costs- on the income received.

ANNUAL CEILING

The gross ceiling of neighbouring rights is indexed annually, **for the 2026 income the limit is €77.220 (2027 tax return).** When copyrights and neighbouring rights received in 2025 exceed the ceiling of €77.220, the collecting societies are required to apply a withholding tax of 30%. If your neighbouring rights exceed the amount of €77.220 we recommend consulting a tax specialist who can give you advice relevant to all the elements of your personal situation.

Since 2013 (income 2012) it is mandatory, even when at source taxes are withheld, to indicate the gross amount of your copyrights and / or neighbouring rights on your tax return. By using the **PlayRight portal** you can consult and download your tax sheet. Look in the menu for Personal Data and under the tab Documents.

HOW TO COMPLETE MY TAX RETURN DECLARATION?

You can find the details of the amounts paid to you by PlayRight in your **online portal**, menu Rights. If you have received copyrights and/ or neighbouring rights from one or more collecting societies of by other sources, you must complete your tax form as follows: **Part 1 of the tax declaration – Frame VII.**

	Codes	Codes
Revenus (bruts)	1123-41	2119-15
Frais	1124-40	2124-10
Précompte mobilier	1119-45	2119-45

	Codes	Codes
Inkomsten (bruto)	1123-41	2119-15
Kosten	1124-40	2124-10
Roerende voorheffing	1119-45	2119-45

If you can't complete your tax return declaration, go to **Tax on web** and/or contact the SPF finance.

I'VE RECEIVED RIGHTS COMING FROM OLDER YEARS THAN THE YEAR WHICH PRECEDES MY TAX RETURN: WHAT SHOULD I DECLARE?

Regardless of the reference years of the rights distributed to you by PlayRight last year, **you must declare them with the income of the year when the payment was realized** . You can find the details of the rights that have been paid by reference year in your menu **Rights.** If your neighbouring rights exceed the amount of **€77.220** we recommend to consult a tax specialist who can give you advice relevant to all the elements of your personal situation.

WHAT ABOUT MY TAX SITUATION IF I LIVE ABROAD?

Apply for a refund with form 276R to the Belgian State.

If you are not a Belgian tax resident, chances are that your royalties will be taxed again when you declare them on your tax return in your own country of residence. In situations like these, you can apply for a full or partial refund of the withholding tax you paid to the Belgian State through the **form 276R**.

Within and outside of the EU, there are tax treaties in place that stipulate what type of income countries are entitled to levy taxes or not. All EU countries, and many non-EU countries, have such treaties in place with Belgium. The documentation on these treaties can be found on the website of the SPF Finance.

What should you do?

You can either apply for a refund by submitting form 276R each time you receive payment from PlayRight, or you can submit one form at the end of the year for all the payments you would like to obtain a refund for. Simply send your completed form 276R to the Belgian Tax Authorities and they will send you a refund.

You have 5 years to apply for a refund. This 5-year term starts to run as of 1st of January of the year you received the royalties in question.

Step 1: Download form 276R **on this page.**

Step 2: Enter the name of the country you pay tax in.

Step 3: Enter the PlayRight contact details and enterprise number (VAT: BE0440 736 227).
Step 4: Enter the currency, your own contact and bank details.

Step 5: Enter the details of the royalties you received.

Step 6: Take the form to your local tax office (so not to the town hall or some other department). The official will complete, stamp and sign your form.

Step 7: Take a photocopy of the completed, stamped, and signed form.

Step 8: Send the original (preferably by recorded delivery) to *: Centre PME Matières Spécifiques – Team 6, Bd du Roi Albert II 33 bte 518, 1030 Bruxelles.*

TIPS & TRICKS

We also like to make things easy for you. Therefore, we would like to repeat a few practical details for your income tax return:

1. Do not forget to include **all income** in your tax return, i.e. also royalties received from other Belgian collective membership organisations or income received from abroad.
2. Enter your **expenses** in your tax return. These are listed at the bottom of your tax form, but are no longer automatically included by the government in the tax return. What happens if you do not include them? Then you risk an additional assessment.
3. You can choose between **actual or flat-rate expenses**.
4. You can include your **own expenses** as actual expenditures. In this case, please keep your supporting documents as evidence for possible tax inspections later on.
5. In exceptional cases, your tax form will also show an amount under section 4(c) *'amount actually paid in 2025'.* This section is intended for control purposes by the tax administration. You should **not include** this amount in your tax return. Withholding taxes have already been deducted from this amount at the time the income was awarded.