



Corporate tax alert

Belgium

Creation of a “Large Enterprises” centre by Belgian tax authorities

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Reorganisation of tax audit and dispute resolution process for large enterprises

Creation of 8 tax centers

On 1 July 2015, the Ministry of Finance established eight specific tax centres for large enterprises. The goal of the reorganisation is to obtain a better view on the economic cycle of large enterprises and to ensure an efficient audit process.

The reorganisation implies the management and control of audits and dispute processes based on the size of the entity rather than type of tax due. The new centers will be operational as of 1 July 2016, and are structured as follows:

- **Seven regional offices** will be responsible for tax audits and dispute resolution of large enterprises.
 - In charge of all taxation aspects on a total of 15,000 companies.
- **One central office** will be responsible for management and specialised tax audits.
 - Sector specific coordination
 - This centre will be the single point of contact for large enterprises, which will be responsible for:
 - Specific tax questions or requests for information
 - Certificates and permits
 - Questions related to the due date and filing process of tax returns
 - The central office is also responsible for managing dispute resolution related to specific industry sectors, transfer pricing, tax shelter and diverse taxes.

Definition of large enterprise

A company qualifies as a large enterprise if **one** of the following criteria is met:

- Size of the company
 - Annual average workforce exceeds 100 employees; or

- At least two of the following three thresholds are met:
 - Annual average workforce is at least 50 employees
 - Annual turnover, excluding VAT, exceeds EUR 7,300,000
 - Balance sheet total exceeds EUR 3,650,000
- Specific activities:
 - Supervised by the FSMA or NBB; or
 - Registered on the list of private PRICAFs with the Ministry of Finance
- Part of a group of companies
- Part of a VAT group having at least one member that meets one of the above criteria.

Reference to official announcement

For more details about the functions of the specific tax centres and the qualification as large enterprise, reference can be made to the [Ministry of Finance](#) website.

Contacts

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