



Corporate tax alert Belgium

Deadline for fee reporting obligation 281.50 approaching

With the deadline for the fee reporting obligation 281.50 fast approaching (i.e. 30 June 2017 for costs and benefits in kind attributed to calendar year 2016), affected taxpayers should be aware of their obligations and the fact that the Belgian tax authorities likely will be enhancing their scrutiny to ensure compliance.

Noncompliance with the reporting obligation may result in separate taxation at a rate of 103% of payments made to individuals or 51.5% of payments made to a legal entity, or a disallowance of a deduction for the unreported amount. The tax authorities tend to impose incorrect or late filing penalties in amounts ranging from EUR 50 to EUR 1,250.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium, or:

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