



Corporate tax alert

Belgium

Belgian country-by-country reporting notification deadline approaches

Entities that meet CbC thresholds will need to provide the first country-by-country (CbC) reporting notifications to the Belgian tax authorities by **30 September 2017**.

For this first year's notification, an extension until 30 September 2017 applies, regardless of the company's financial year-end. Thereafter, notifications are due by the end of the financial year.

The two below examples demonstrate the application of these rules.

Example 1: 31 December financial year-end

For their financial year that ended on 31 December 2016, groups must notify by 30 September 2017 (and then notify by 31 December 2017 for their financial year ending on 31 December 2017).

Example 2: 31 March financial year-end

For their financial year that ended on 31 March 2017, groups must notify by 30 September 2017 (and then notify by 31 March 2018 for their financial year ending on 31 March 2018).

The Belgian tax authorities have published a CbC notification template form, and are also working on a digital application to

facilitate the form filing process. Until this is live, notifications should be sent to a dedicated mailbox: BEPS13@minfin.fed.be

It should be noted that other transfer pricing documentation requirements may also apply if thresholds are met. Local forms are due to be filed within the same due dates as the corporate income tax returns (resident or non-resident). The due date for companies with a financial year-end on 31 December 2016 is **27 September 2017**.

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:

- Rob Peeters, robpeeters@deloitte.com, + 32 2 600 67 08
- Chris Van Hoof, cvanhoof@deloitte.com, +32 2 600 65 73
- An Siebens, asiebens@deloitte.com, + 32 2 600 65 59

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website:
<http://www.deloitte.com/be/tax>



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)