



## 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](mailto: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**.

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## 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](mailto:robpeeters@deloitte.com), + 32 2 600 67 08
- Chris Van Hoof, [cvanhoof@deloitte.com](mailto:cvanhoof@deloitte.com), +32 2 600 65 73
- An Siebens, [asiebens@deloitte.com](mailto:asiebens@deloitte.com), + 32 2 600 65 59

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

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