



Corporate tax alert Belgium

Belgium-Luxembourg summit discusses Art. 307 ITC reporting obligation

A wealth of tax information
within your fingers' reach
Discover Deloitte's apps



Belgium app



Global tax app

As mentioned in the [corporate tax alert from 7 January 2015](#), all direct and indirect payments to Luxembourg persons will have to be reported in the corporate tax return for financial year 2014.

During the Belgium-Luxembourg summit of 5 February 2015, this reporting obligation was raised by the Luxembourg Government. Luxembourg regrets the application of Art. 307 ITC to payments towards the country based on the OECD rating, while it has undertaken the legal and practical measures required to improve this rating. A supplementary assessment by the OECD's Global Tax Transparency Forum reconsidering the current rating started on 16 January 2015 and should be closed before year-end. Luxembourg has asked Belgium to reconsider its position in light of these new developments, with Belgium's response in this regard foreseen in the near future.

Deloitte will provide updates on further developments.

Contacts

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

For general inquiries, please contact: bedeloittetax@deloitte.com.

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



[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

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, 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 and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are 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.

Click [here](#) to (un)subscribe or modify your subscription.

© 2015. For information, contact Deloitte Belgium.