



Corporate tax alert Belgium

Deadline for fee forms 281.50 approaching

This is a reminder that the deadline for the filing of forms 281.50 for fees and commissions paid or attributed in calendar year 2017 is **30 June 2018**.

Failure to comply with this reporting obligation may result in a separate taxation, at a rate of 103% of payments made to individuals or 51.5% of payments made to a legal entity, as well as other adverse effects such as the levying of penalties.

Deloitte's specialist team is readily available to provide:

- Advice on the applicable rules and scope
- Assistance in preparing or reviewing the fee forms
- Filing assistance

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 begcr@deloitte.com.

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

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