



Corporate tax alert Belgium

Deadline for tax year 2015 corporate tax return

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The default filing due date for corporate income tax returns, as defined on the Ministry of Finance's website, is the last day of the month following the month of the annual shareholders' meeting. This default filing due date cannot be later than 6 months after the end of the taxable period to which the tax return refers.

In recent years, the Ministry of Finance has granted a general extension of the default filing due date.

The Ministry of Finance ([Dutch](#) | [French](#)) has now announced the filing due dates for tax year 2015 for resident companies, establishments of non-resident companies and legal entities:

- If the default filing due date is before 30 September 2015, the filing due date is automatically extended until 30 September 2015;
- If the default filing due date is later than 30 September 2015, the filing due date is the last day of the month following the month of the annual shareholders' meeting. If this date happens to be:
 - a Saturday, Sunday or public holiday, the filing due date is the next occurring working day;
 - 31 December 2015, an additional automatic extension until and including 15 January 2016 is automatically granted.

On the Ministry of Finance's website, a list has been published with all possible filing due dates for tax year 2015 ([Dutch](#) | [French](#)).

Contacts

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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