



## **Corporate tax alert** Belgium

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### **EU Re-launches Common Consolidated Corporate Tax Base**

On 25 October 2016, the European Commission released the revamped draft proposal for the Common Consolidated Corporate Tax Base (CCCTB). The proposal includes two draft directives that are cross-referenced and designed to operate as parts of a single package, with the CCCTB being mandatory for the largest groups in the EU.

The CCCTB is a single set of rules to calculate the taxable profits of companies in the EU. It would allow companies to file one tax return for all of their EU activities, and offset losses made in one member state against profits earned in another. The consolidated taxable profits would be shared among the member states in which the group is active, using an apportionment formula. Each member state then would tax its share of the profits at its national tax rate.

Read the [European Union Tax Alert](#) for full details on this proposal.

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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

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