



Transfer pricing alert

Belgium

Belgian TP reporting: calendar year-end deadline

Companies with a financial year-end coinciding with each calendar year-end should comply with the following Belgian TP reporting requirements before 31 December 2017 (if they meet the applicable thresholds and conditions as covered by [previous alerts](#)):

- Master file Form
- Country-by-Country report
- CbC Notification

Since October 2017, the above forms have to be filed through the tax administration's online portal, which requires (i) a specific access procedure and (ii) an electronic XML file.

The access procedure requires an access manager's pre-registration on the Government's '[CSAM](#)' online portal.

Once the access manager has been registered, this role can then assign other roles on the '[My eGov role management](#)' portal to either employees or a service provider, and grant access to the online BEPS application ('BEPS files'), which is part of [MyMinFinPro](#). This application is mandatory and the forms can only be filed in an XML file format.

Deloitte can provide assistance with the preparation of the XML file. Since the access procedure and role management may be unknown to a company, and can hence result in practical issues (e.g. timing), companies are invited to get in

touch with their local Deloitte contact in due time for assistance where needed.

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:

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