



## 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:

- Rob Peeters, [robpeeters@deloitte.com](mailto:robpeeters@deloitte.com), + 32 2 600 67 08
- Chris Van Hoof, [cvanhoof@deloitte.com](mailto:cvanhoof@deloitte.com), +32 2 600 65 73
- An Siebens, [asiebens@deloitte.com](mailto:asiebens@deloitte.com), + 32 2 600 65 59

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

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



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](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, 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, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all 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.

© 2017. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)