



Transfer pricing alert

Belgium

TP documentation deadline extended until 31 March 2018

Extension of due date

The Belgian tax authorities granted an **extension until 31 March 2018** for the submission of the CbC Report and the Master File Form related to assessment year 2017, and the CbC notification related to assessment year 2018. These were initially due by 31 December 2017. The forms due by the end of March need to be submitted in XML format.

Filing via email

Furthermore, although TP documentation usually needs to be filed through an XML file upload on MyMinfinPro, it remains possible, through an administrative concession, to submit the Local File Form and the CbC notification related to the reporting period running until 30 December 2017 (assessment year 2017) by email to the Belgian administration's BEPS13@minfin.fed.be address.

No Belgian representative

The tax authorities also confirmed that the submission of a signed PDF version of all TP related forms by email is allowed for companies with no Belgian representative. The email should contain the message that the abovementioned administrative concession is being invoked.

The official communication by the Belgian tax authorities is published and can be consulted on their [website](#).

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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