



Transfer pricing alert Belgium

Belgian Tax Authorities publish FAQ on TP documentation requirements

The Belgian Tax Authorities recently published a list of Frequently Asked Questions (FAQ) on the transfer pricing documentation requirements. The FAQ is available in [Dutch](#) and [French](#) on the Belgian Tax Authorities' website.

The FAQ addresses various topics. The Tax Authorities provide clarifications on issues related to filing obligations and practicalities if there are differences in reporting periods between group entities, business restructurings, joint ventures, minority participations and dormant PEs.

Additionally, the Tax Authorities address topics related to the information to be included in the specific transfer pricing forms.

While the current document provides important clarifications, not all issues are hereby resolved.

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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