



Transfer Pricing alert Belgium

Transfer pricing documentation deadline extended

The Belgian tax authorities have recently announced a delay in deadlines for the filing of the Master and Local File forms as well as CbC Notifications, initially due by 31 December 2018.

The **new deadline is 28 February 2019**. The deadlines regarding the CbC Report and the tax return are not affected by this extension.

For taxpayers previously subject to an administrative tolerance (i.e. filed by email), Deloitte's TP experts strongly advise to begin the access procedure as soon as possible given the considerable time it may require.

Information around transfer pricing documentation and filing can be found in the [FAQ published by the authorities in May 2018](#).

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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