



## FSI tax alert Belgium

### Belgian FATCA (draft) Guidance Notes have been published

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The long awaited Belgian (draft) FATCA Guidance notes have been published by the Belgian Federal Public Service Finances ("FOD Financiën/SPF Finances"). The published notes aim at providing practical guidance to Belgian financial institutions in implementing FATCA and to address Belgian specificities. The notes are still in draft pending Belgian legislation bringing into effect the implementation of the FATCA Agreement ("The Belgian-US Agreement to Improve International Tax Compliance and to Implement FATCA" dated 23 April 2014).

Please find below a link to the dedicated FATCA website of the FOD Financiën/SPF Finances which will provide you access to, amongst others, the Belgian (draft) FATCA Guidance notes, the FATCA Agreement, as well as other useful information and documents.

[http://finances.belgium.be/fr/E-services/fatca/faq\\_et\\_documentation/](http://finances.belgium.be/fr/E-services/fatca/faq_et_documentation/)

Deloitte will provide updates on further developments.

#### Contacts

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Visit Deloitte's FSI website: <http://www.deloitte.com/be/en/industries/financial-services.html>.



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