



Global Employer Services Reward & Mobility Alert

Federal Ruling Commission publishes 2021 annual report

Belgian's Federal Ruling Commission ("the commission"), responsible for advance tax rulings, publishes an annual activity report and its report for 2021 was published on 29 June 2022 ([Dutch](#) | [French](#)).

The report includes useful information on the commission's views on selected topics (chapter 5 addresses decisions of particular importance and chapter 6 rejected applications), together with general explanations of the decision process (chapter 3) and the internal functioning of the commission (chapter 4), and some statistical data (chapter 8).

The total number of applications submitted to the commission has remained broadly stable compared to previous years, with 2,807 prefiling requests and 1,268 applications submitted during 2021; the exception being 2020 when a record number of applications were submitted.

Based on the number of applications, the two most popular topics were the regime for the taxation of authors' rights (345 prefiling requests and 213 applications) and lump sum cost allowances (345 prefiling requests and 185 applications). The average processing time for a tax ruling was 68 days.

A ruling is a decision by which the Belgian Federal Public Service of Finance ("FPS Finance") determines how the tax legislation will apply to a specific situation or transaction that has not yet resulted in any tax effects. The benefit of a ruling is that it gives the applicant taxpayer legal certainty; it is binding on all departments of the FPS Finance and all departments must comply with the advance tax decision.

Deloitte Belgium is at your disposal to assist you throughout the entire ruling process including pre-filing discussions, drafting of applications, and follow-up until a decision is obtained.

Contacts

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