



Global Employer Services

Individual tax/Social
security/Immigration

New FAQ on obligations for remuneration attributed by a foreign affiliate

On 7 April 2020, the tax authorities published a new FAQ ([Dutch](#) | [French](#)) on the reporting and withholding obligations for remuneration attributed by a foreign affiliated company.

The FAQ contains a number of useful examples and clarifications. As anticipated, it confirms that the scope of the new rules has to be interpreted broadly. As such, the narrative also applies to beneficiaries:

- which are not necessarily performing their professional activities in Belgium, and
- are without an employment contract with the Belgian entity.

On the other hand, the tax administration remained silent on some other practical questions.

In our already planned [Deloitte Academy Webinar of 23 April 2020](#), our experts will address these practical questions and guide you through the new reporting landscape. They will also discuss companies' potential challenges in this regard and how you can mitigate them.

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