



Global Employer Services Individual tax

Belgian tax authorities announce focussed audits in specific personal tax domains

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The Belgian tax authorities recently announced ([Dutch](#) | [French](#)) that they will organise focussed audits to encourage increased compliance with Belgian income tax obligations.

In the personal income tax domain, an increased number of audits may be expected in the following situations:

- Where the special tax status for foreign executives applies;
- Where a tax exemption for foreign income has been claimed;
- Where the automated treatment of the tax return reveals that:
 - Not all professional income (Belgian and foreign) has been reported;
 - Ownership of real estate (in Belgium or abroad) has not been reported;
 - Gifts have been deducted without a tax certificate

Assistance by Deloitte

Deloitte's Global Employer Services team can assist with:

- An upfront review of expatriate tax returns and an evaluation of continued eligibility for the special tax status for foreign executives;
- An upfront review of resident tax returns, to ensure correct reporting of all income, real estate and gifts, and also to evaluate whether tax exemptions have been claimed correctly

Companies may consider informing their resident and expatriate employee community on this matter as soon as possible. Should they receive any communication from the Belgian tax authorities, it is recommended that they immediately forward the letter to their employer (or directly to Deloitte) so that an appropriate response can be provided in due time.

Deloitte is liaising with the tax authorities to be informed on the specific intentions behind the audits and will appropriately provide updates in this regard.

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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