



Individual tax alert Belgium

Foreign account reporting obligation – Belgian tax authorities sending out letters

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Referring to the [27 April 2015 Individual tax alert](#) as well as the [1 June 2015 update](#), the Belgian tax authorities have, as anticipated, begun sending their letters to Belgian resident taxpayers with an invitation to provide information to the CCP.

Invitation to report

The letter provides general information on the type of accounts which need to be reported, the available procedures and the applicable deadlines. The letter limits its scope to accounts that are inactive or closed from 1 January 2014. For all other accounts, a separate reporting procedure is put in place (online or paper form).

All relevant information can also be found on the [National Bank of Belgium website](#).

Problem in scanning-procedure

Due to a technical error in the Belgian tax authorities' scanning-procedure, every Belgian resident taxpayer having completed box XIII of their Belgian resident tax returns for tax years 2012 until 2014 has received a letter with an invitation to report their foreign account. This implies that taxpayers who erroneously indicated "no, no foreign account, N/A, nihil etc." will also receive such letter.

In these cases however, where no actual foreign account existed during those tax years and where the taxpayer erroneously completed the box, no action needs to be taken and the letter can be ignored.

Deloitte support

Deloitte's tax consultants are in close contact with the Belgian tax authorities and the Belgian national bank regarding the above and are available to assist with all necessary formalities, actions to be taken and other requirements.

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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