



Individual tax alert

Belgium

Foreign account reporting obligation - Update

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On 13 April 2015, a Royal Decree was published in the Belgian Official State Journal detailing the modalities of the reporting obligation of foreign accounts to the Central Contact Point (CCP) of the National Bank of Belgium (NBB). The [27 April 2015 Individual tax alert](#) provides coverage in this respect.

Since then, more concrete information has been shared by the Belgian tax authorities and the NBB.

Online procedure available

As of 26 May 2015, the online application is available to the public. More technical aspects on how to use the application can be found on the NBB website ([Dutch](#) | [French](#)).

In order to use the application, the taxpayer will need a Belgian electronic identity card, the pin code and an eID-reader.

Frequently Asked Questions

The National Bank of Belgium has in the meantime also published some Frequently Asked Questions (FAQ) on their website ([Dutch](#) | [French](#)) providing further guidance on questions such as 'Who needs to report?', 'Which accounts need to be reported?', 'How do you report?' etc.

The Belgian tax authorities have published additional information as well ([Dutch](#) | [French](#)).

Impact of the reporting obligation

It should be kept in mind that due to the broad definition of 'foreign accounts of all kind', Belgian resident taxpayers on a split employment, individuals with foreign equity accounts and individuals who are/ have been on assignment could possibly be impacted by such a reporting obligation.

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:

- Günther Boeyens, gboeyens@deloitte.com, +32 2 600 68 47
- Geert Verberckt, gverberckt@deloitte.com, +32 2 600 67 40
- Petra Verschueren, peverschueren@deloitte.com, +32 2 600 68 65
- Kristof Verelst, kverelst@deloitte.com, + 32 2 600 69 78
- Eline Potters, epotters@deloitte.com, +32 2 600 69 12

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

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