



## Individual tax alert Belgium

### Increased scrutiny by tax authorities: Salary information exchange and unfiled tax returns notices



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The Deloitte Global Employer Services team has taken note of two recent initiatives by the tax authorities, which are aimed towards expatriates and are generating some administrative challenges.

#### Points of attention:

- The service in charge of non-resident taxpayers has received salary information (IY 2011) from foreign countries as part of an **automatic exchange of information** between tax administrations.

They are now systematically sending **requests for information** – or **notice of ex officio taxation** – to the taxpayers whose income tax returns cannot be immediately consolidated with the (partial) information received from abroad (mainly France, Japan and Austria; other countries will likely follow).

These notices of taxation or requests for information require a response within a month in order to provide the tax authorities with the necessary explanations as to the accuracy and completeness of income tax returns filed in Belgium.

However, it cannot be excluded that these letters remain unanswered since they are sent directly to the expatriate's address, with the likelihood that the expatriate in question may have left Belgium in the meantime.

- The tax offices in charge of resident taxpayers systematically send letters to expatriates who have not (yet) submitted their resident Belgian income tax return.

Since expatriates are generally regarded as non-resident taxpayers for Belgian tax purposes because of their special tax status in Belgium, the competent tax authority for these expatriates are the non-resident authorities.

Unfortunately, both services do not duly exchange data and as a result, the local tax offices indicate that no income tax return has been received.

## Actions to be taken:

Companies may consider informing their expatriate community as soon as possible. Should expatriates 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 in charge of the non-resident taxpayers to tentatively agree a process that would allow avoiding these (unnecessary) administrative burdens.

## 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](mailto:gboeyens@deloitte.com), + 32 2 600 68 47

For general inquiries, please contact:

[bedeloittetax@deloitte.com](mailto: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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