



Global Employer Services

Individual tax

Lump-sum allowances for costs proper to the employer: only the ruling commission can decide

A wealth of tax information within your fingers' reach
Discover Deloitte's apps



Belgium app



Global tax app

According to new internal administrative instructions by the Belgian tax authorities, the Ruling Commission has the exclusive competency to conclude agreements (advance rulings) with taxpayers regarding lump sum reimbursements of costs proper to the employer.

Previously, agreements regarding lump-sum allowance could also be concluded with the centre for large enterprises and with local tax offices. This is no longer possible since 1 May 2016.

The ruling commission's exclusive competency aims to ensure more coherence and achieve uniformity at national level among taxpayers.

Renewal of an existing agreement

For agreements already concluded with a local tax office, it will in principle no longer be possible to apply for a renewal with said office. Renewal requests should now also be addressed to the Ruling Commission.

Process to apply for a tax ruling

Tax ruling applications need to be made in writing and certain information is required. The tax authorities have made a [Dutch](#) and a [French](#) template available on their website.

The amount of information and supporting documents required will vary case by case, depending on the factual circumstances (amount of the lump sum allowances, new agreement requests or agreement renewal requests, with or without test period, etc). Taxpayers may also consider a pre-filing in order to have preliminary discussions with the tax authorities before filing an official request. It should be kept in mind that the ruling commission only delivers advance rulings, i.e. it is not possible to apply for a retroactive administrative decision.

Considering the above, it is essential to schedule well in advance new agreement requests or renewal requests for agreements which will expire in the coming months.

Benchmark tool

Deloitte Belgium gathered the latest agreements issued by the Ruling Commission in order to observe trends and estimate the lump-sum amounts reimbursed per category and agreed upon by the Ruling Commission. This information is available online, via the [Representation Allowances Compass](#) tool.

Contacts

If you have any questions concerning the items in this alert or would like support for your ruling request, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Laurence Debart, ldebart@deloitte.com, + 32 2 600 61 26;
- Meghann Luypaert, mluypaert@deloitte.com, + 32 2 600 65 38;

- Aurélie Michiels, amichiels@deloitte.com, +32 2 600 65 36.

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

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the “Deloitte Network”) is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

[Subscribe](#) | [Unsubscribe](#)

© 2016. For information, contact Deloitte Belgium.