



## Global Employer Services Individual tax

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

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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:

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