



Global Employer Services

Individual tax

Tax claim procedure modified: Adjustments to administrative decisions possible outside court

The Law of 15 April 2018, published in the Belgian Official Journal of 20 April 2018 ([Dutch](#) | [French](#)), introduces the possibility for taxpayers to request adjustments to administrative decisions regarding tax claims (new article 375, §1/1 ITC).

This additional option is available to taxpayers with respect to decisions on tax claims issued as of 1 May 2018. It provides a simpler method of seeking favourable decisions on tax disputes, without bringing the case to court.

Formalities

- The request for an adjustment to a tax claim decision must be filed within three months after the third working day following the tax claim decision's notification to the taxpayer. However, such request cannot be made when the taxpayer has already brought a case before the court of first instance
- The request must be done in writing and with argumentation
- The request should be filed with the general advisor of the administration in charge of the establishment of income tax

(i.e. the same competent authority that issued the tax claim decision)

The competent authority's response to the request for a tax claim decision's adjustment should contain appropriate argumentation, and communicated to the taxpayer through a registered letter.

If a taxpayer intends to continue through the litigation process, he/she will need to bring a case to the court of first instance within one month after the authority communicates its response to the request for a decision's adjustment. However, this cannot result in the taxpayer having less than three months after the original tax claim decision for bringing the case to the court of first instance. The taxpayer can also bring the case to court without waiting for a response to the decision adjustment request, provided that a period of one month has gone without a decision being taken by the competent authorities.

How successful will this new option be?

This additional option for settling a tax dispute during the administrative process is a welcome one, given the costs and long delays associated with court proceedings.

However, only practice will reveal whether this option will be successful with taxpayers. This will also depend on the tax authorities' position. They may either consider such requests as an additional opportunity to resolve tax disputes at administrative level, or merely as an additional step to an already long tax claim process, involving files where the authorities do not see a need for re-examination.

Contacts

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