



## Global Employer Services Individual tax

### Unexpected message in the recently published 'message to the debtor'

Each year, the Belgian tax authorities publish the so-called 'message to the debtor' by mid-December of the income year, in order to instruct on the completion of salary forms (i.e. 281.10 ([Dutch](#) | [French](#)) and 281.20 ([Dutch](#) | [French](#))).

This year, we needed to wait until mid-January for the salary forms to be published, and then until February for the 'message to the debtor'. The reason for this delay is, amongst others, due to the new withholding and reporting obligations for foreign remuneration granted by affiliated group companies. The salary forms update is not surprising:

- an additional line under code 1286 wherein the withholding taxes on foreign remuneration have to be mentioned, and
- an additional box 27 wherein a breakdown of the foreign remuneration should be given (salary, bonus, equity, others)

However, the instructions for box 27 are unexpected:

*« Het is mogelijk dat niet alle gevraagde gegevens beschikbaar zijn voor 2019. In dat geval wordt gevraagd om vak 27 **zo volledig mogelijk in te vullen**.*

*Voor inkomstenjaar 2019 zal het in Belcotax-on-web ook niet mogelijk zijn om de codes in rubriek b te vermelden. Voor dit jaar vult u in rubriek b van dit vak enkel het totale*

*bruto bedrag in van alle betrokken inkomsten die ook voorkomen in vakken 10 t.e.m. 2.*

*Voor inkomstenjaar 2020 is vak 27 evenwel in zijn totaliteit verplicht in te vullen. »*

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*« Il est possible que toutes les données ne soient pas disponibles pour 2019. Dans ce cas, il est demandé de remplir le cadre 27 **le plus complètement possible**.*

*Pour les revenus de l'année 2019, il n'est pas possible dans Belcotax-on-web de mentionner les codes à la rubrique b). Pour cette année, mentionnez donc, dans la rubrique b) de ce cadre, uniquement le montant total brut de tous les revenus concernés qui sont également repris aux cadres 10 à 21 compris.*

*A partir des revenus de l'année 2020, le cadre 27 devra bien sûr être obligatoirement complété en totalité. »*

With this message, the tax authorities seem to demonstrate some empathy with respect to the difficulty in companies collecting foreign compensation data in due time (at least for 2019). Can we interpret this as a form of tolerance for the reporting obligation of foreign income for income 2019? What does this mean for companies' withholding tax payment obligation? The reporting requirement follows the withholding tax payment obligation, but not vice versa.

How can a company prove sufficient effort in collecting foreign remuneration details? Do companies risk penalties for non-compliance with reporting and withholding tax regulation if they cannot prove their maximum efforts in obtaining the data?

At this stage, it is unclear how this communication can be interpreted.

Also note that at the same time, the communication indicates that there is a clear expectation that, as from income year 2020, companies will need to be better prepared for and organised in collecting all foreign income, paying withholding taxes in due time and reporting it subsequently in detail on the related salary forms.

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## **Contacts**

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