



Belgium's country-by-country reporting notification deadline approaches

Global Transfer Pricing Alert 2017-036

Entities that meet the CbC thresholds established under Belgian law will have to provide the first country-by-country (CbC) reporting notifications to the Belgian tax authorities by 30 September 2017.

For this first year's notification, an extension until 30 September 2017 applies, regardless of the taxpayer's financial year-end. Thereafter, notifications will be due by the end of the financial year.

The two examples below demonstrate the application of these rules.

Example 1: 31 December financial year-end

For the financial year that ended on 31 December 2016, multinational entity (MNE) groups must notify the Belgian tax authorities by 30 September 2017. For their financial year ending on 31 December 2017, they must notify the tax authorities by 31 December 2017.

Example 2: 31 March financial year-end

For the financial year that ended on 31 March 2017, groups must notify the Belgian tax authorities by 30 September 2017. Then, for the financial year ending on 31 March 2018, they must notify the tax authorities by 31 March 2018.

The Belgian tax authorities have published a CbC notification template form, and are also working on a digital application to facilitate the form-filing process. Until the form is live, notifications should be sent to a dedicated mailbox:

BEPS13@minfin.fed.be

It should be noted that other transfer pricing documentation requirements may also apply if the pertinent thresholds are met. Local forms are due to be filed within the same due dates as the corporate income tax returns (resident or nonresident). The due date for companies with a financial year-end of 31 December 2016 is 27 September 2017.

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