



Belgium extends deadline to file CbC report, master file

Global Transfer Pricing Alert 2017-050

The Belgian tax authorities have granted an extension for the submission of the country-by-country (CbC) report and the master file form for assessment year 2017, and the CbC notification related to assessment year 2018, to 31 March 2018.

These documents were initially due on 31 December 2017. The forms now due by the end of March 2018 must be submitted in XML format.

Filing via email

Although Belgian transfer pricing documentation usually must be filed through an XML file upload on MyMinfinPro, it remains possible, through an administrative concession, to submit the local file form and the CbC notification related to the reporting period running until 30 December 2017 (assessment year

2017) by email to the Belgian administration's BEPS13@minfin.fed.be address.

No Belgian representative

The tax authorities also confirmed that the submission of a signed PDF version of all transfer pricing-related forms by email is allowed for companies with no Belgian representative. The email should specify that the above-mentioned administrative concession is being invoked.

The Belgian tax authorities' official communication has been published and may be consulted on their [website](#).

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