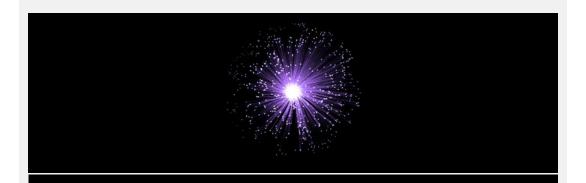
Deloitte.

Global Transfer Pricing | 7 December 2017



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 <u>website</u>.

Back to top

Contacts

Rob Peeters (Brussels)

robpeeters@deloitte.com

Chris Van Hoof (Brussels)

cvanhoof@deloitte.com

An Siebens (Brussels)

asiebens@deloitte.com

Back to top

Useful links

Resources

- 2016 Global Transfer Pricing Country Guide
- Arm's length standard
- Transfer pricing alerts

Get Connected

- Deloitte tax@hand
- Join Dbriefs
- Follow @Deloitte Tax
- www.deloitte.com/tax

Back to top



Get in touch

















Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see http://www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 220,000 professionals are committed to making an impact that matters.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017. For information, contact Deloitte Touche Tohmatsu Limited.

30 Rockefeller Plaza New York, NY 10112-0015 United States





Official Professional Services Sponsor

Professional Services means audit, tax, consulting, and advisory.

Copyright © 2016 Deloitte Development LLC. All rights reserved. 36 USC 220506

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.