



Belgium tax authorities acknowledge OECD TP guidelines and share country-specific interpretation in draft transfer pricing circular

Global Transfer Pricing Alert 2018-034

The Belgian tax authorities on November 9 released a draft transfer pricing circular on their [website](#). In the draft TP circular, available in Dutch and French, the Belgian tax authorities confirm that they will comply with the principles and guidance provided in the 2017 OECD transfer pricing guidelines. In addition, it is confirmed that the taxpayer can safely assume that the Belgian tax authorities will follow any future changes to the 2017 OECD TP guidelines.

The draft circular provides a summarized overview of the 2017 OECD transfer pricing guidelines, as well as a high-level overview of the OECD guidelines on permanent establishments and some guidelines on financial transactions. Throughout the draft circular, the Belgian tax authorities provide their specific interpretation or point of view on certain topics. For example, practical guidance is provided on the application of the transactional net margin method, the profitability of routine service providers, and the limitation of which financial positions can be considered to be part of a cash pool.

The Belgian tax authorities invited interested parties to submit comments or recommendations regarding the draft circular by 12 December 2018. Deloitte Belgium will develop a position paper in response to the draft TP circular.

Contacts

Ann Gaublomme (Brussels)

agaulblomme@deloitte.com

André Schaffers (Brussels)

aschaffers@deloitte.com

[Back to top](#)

Useful links

Resources

- [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 www.deloitte.com/about to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 245,000 professionals make an impact that matters, please connect with us on [Facebook](#), [LinkedIn](#), or [Twitter](#).

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.

© 2018. For information, contact Deloitte Touche Tohmatsu Limited.

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