



Belgium amends CbC report notification requirement

Global Transfer Pricing Alert 2019-017

Belgium's law of 2 May 2019 regarding various tax provisions was published in the Belgian Official Journal on 15 May 2019. The new law introduces a change in transfer pricing reporting obligations that reduces the compliance burden for Belgian entities required to file a country-by-country (CbC) report notification form (Form 275 CBC NOT). The law adds a new section to the Belgian Income Tax Code's (ITC) article 321/3, which deals with the CbC report's notification requirement.

Background

According to ITC article 321/3 §1 and §2, each Belgian entity of a qualifying multinational entity (MNE) group is obligated to file a CbC report notification form (275 CBC NOT) with the Belgian tax authorities on an annual basis, indicating whether the Belgian entity is the group's ultimate parent entity (UPE) or a surrogate parent entity (SPE). If it is neither the UPE nor an SPE, the Belgian entity must identify the group entity that will file the CbC report.

The 275 CBC NOT form must be filed on or before the last day of the group's reporting period.

Change introduced

The new section in article 321/3 ITC (§3) states that the filing of form 275 CBC NOT is required only if the information provided deviates from what was filed for the previous reporting period (that is, in case there is a change in ultimate parent entity).

This change to the law, which entails a reduction in taxpayers' compliance burden, will be applicable for reporting periods ending on or after 31 December 2019.

Contacts

Jurgen Meersman (Gent)

jmeersman@deloitte.com

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.

© 2019. 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.