

# Belgium

## Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

## Summary of recommendations

| Area of implementation                      | Recommendations for improvement |
|---|---------------------------------|
| Domestic legal and administrative framework | None.                           |
| Exchange of information framework           | None.                           |
| Appropriate use                             | None.                           |

## The domestic legal and administrative framework

Belgium confirms that its rules have not changed and continue to be applied effectively. Belgium continues to meet all terms of reference.<sup>1</sup>

## The exchange of information framework

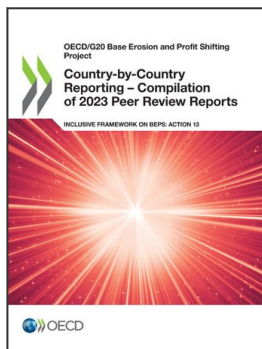
Belgium confirms that its rules have not changed and continue to be applied effectively. Belgium continues to meet all terms of reference.

## Appropriate use of CbC reports

Belgium confirms that its rules have not changed and continue to be applied effectively. Belgium continues to meet all terms of reference.

## Note

<sup>1</sup> Belgium's 2017/2018 review included a monitoring point relating to the rule according to which where there are more than one Constituent Entities of the same MNE Group that are resident for tax purposes in the EU, the MNE Group may designate one of such Constituent Entities to file the country-by-country report conforming to the requirements that would satisfy the filing requirement of all the Constituent Entities of such MNE Group that are resident for tax purposes in the EU. This monitoring point remains in place.



From:

## Country-by-Country Reporting – Compilation of 2023 Peer Review Reports

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/21bd1938-en>

### Please cite this chapter as:

OECD (2023), “Belgium”, in *Country-by-Country Reporting – Compilation of 2023 Peer Review Reports: Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/5bc57eb5-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.