



## RSM InterTax Tax Insights June 2020

### Due date for filing corporate income tax returns, legal entities tax returns and non-residents/corporate tax returns

#### RSM BELGIUM INFORMS YOU

##### **Assessment year 2019**

The tax authorities have published an advice on April 29<sup>th</sup>, 2020 stating that companies that have a year-end closing date as from October 1<sup>st</sup>, 2019 until December 30<sup>th</sup>, 2019 included, will be subject to modified regulations. The due date for filing their tax return will be determined based on their year-end closing date and not on the date of the General Assembly. These companies will have 7 months as from the year-end closing date to file their tax return. This filing deadline will commence the first day following the year-end closing: if this date corresponds to a Saturday, a Sunday or a public holiday, the date will be deferred to the next working day.

- For companies with a year-end closing date in October 2019: the ultimate filing deadline is fixed on **June 2<sup>nd</sup>, 2020**.
- For companies with a year-end closing date in November 2019: the ultimate filing deadline is fixed on **June 30<sup>th</sup>, 2020**.
- For companies that with a year-end closing date in December 2019: the ultimate filing deadline is fixed on **July 31<sup>st</sup>, 2020**.

In case you have taken the decision to postpone the date of your ordinary general meeting with respect to the approval of the annual accounts in application of the Royal Decree n°4 issued on April 9<sup>th</sup>, 2020 covering various provisions on co-ownership and corporate and association law in the fight against the Covid 19 pandemic, and if you cannot file your tax return within the filing deadlines as mentioned above, the tax authorities have announced that an individual filing extension should be requested towards the relevant tax authorities.

##### **Assessment year 2020**

The tax authorities have published the due date for filing the corporate income tax returns, the legal entities tax returns and the non-resident/corporate tax returns for companies with year-end closing on December 31<sup>st</sup>, 2019. For these companies, the tax returns must be filed **by September 24<sup>th</sup>, 2020 at the latest** (unless you have requested a filing extension).

It should be noted that the deadline of September 24<sup>th</sup>, 2020 is also applicable to companies that have decided to postpone the date of their ordinary general assembly with respect to the approval of the annual accounts in application of the Royal Decree n°4 issued on April 9<sup>th</sup>, 2020. If you cannot file your tax return within the aforementioned filing deadline, the tax authorities have announced that an individual filing extension should be requested towards the relevant tax authorities.

RSM Belgium wishes, through this document, to provide general information, without the information contained in this document being considered as an opinion. The editorial staff shall endeavour to compose this edition as accurately as possible. However, we cannot guarantee that this information will always be accurate when it is received or that it will always be accurate in the future.



The tax team of RSM Belgium follows any potential filing extensions on a daily basis that may be granted by the tax authorities in the context of the Covid-19 pandemic. We will keep you informed about any further developments in this matter.

If you would like to receive additional information on this matter or our assistance in order to request a filing extension, the tax team of RSM Belgium is at your disposal ([intertax@rsmbelgium.be](mailto:intertax@rsmbelgium.be)).

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