

Belgian tax authorities announce that they will impose fines in case of late submission of fee forms

1. Filing obligation

In order to be considered as tax-deductible expenses, commissions, brokerage fees, trade rebates, vacation allowances, fees, gratuities, allowances or benefits in kind paid or attributed must be reported on individual fee forms 281.50. Furthermore, remunerations attributed to company directors must be reported on fee forms 281.20.

Said fee forms must be filed electronically, unless the debtor (or the person authorised to file the fee forms on behalf of the debtor) does not have the necessary computerised resources at his disposal to be able to comply with this obligation. In such case, the fee forms need to be filed on paper or via an electronic storage device.

Fee forms 281.50 do not have to be issued if the amount of the benefit does not exceed the amount of 125,00 EUR per recipient per calendar year.

Furthermore, fee forms do not have to be issued if commissions or fees are granted to individuals and entities subject to the provisions of the Belgian accounting/Annual accounts act who have issued a VAT-compliant invoice.

Commissions or fees paid or attributed to non-residents (individuals or entities) always need to be reported on fee forms 281.50.

The forms 281.20 have to be filed before 1 March of the calendar year following the calendar year in which the expenses were made. The fee forms 281.50 have to be filed before 30 June. Fee forms relating to income year 2015 hence need to be filed before 1 March, respectively 30 June 2016.


2. Penalties in case of non-compliance with the reporting obligation

Those who fail to comply with the reporting obligation risk severe penalties. For companies, the tax authorities can impose a secret commission tax of 103% (or 51,5% in case it concerns benefits attributed to a legal entity) on the non-reported income.

Furthermore, the tax authorities recently announced that, despite numerous requests, some 20.000 fee forms are not filed correctly and in time.

As from 2016 onwards, every non-compliance will be punished by imposing a fine.

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In order to avoid any fines, it will be of the utmost importance that the fee forms related to financial year 2015 are prepared and filed correctly and in time in 2016.

If our office is usually responsible for filing your fee forms, your file manager will assure the correct filing thereof, within the legal terms.

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