



Compliance timeline

Legend

VAT (Monthly & Quarterly)

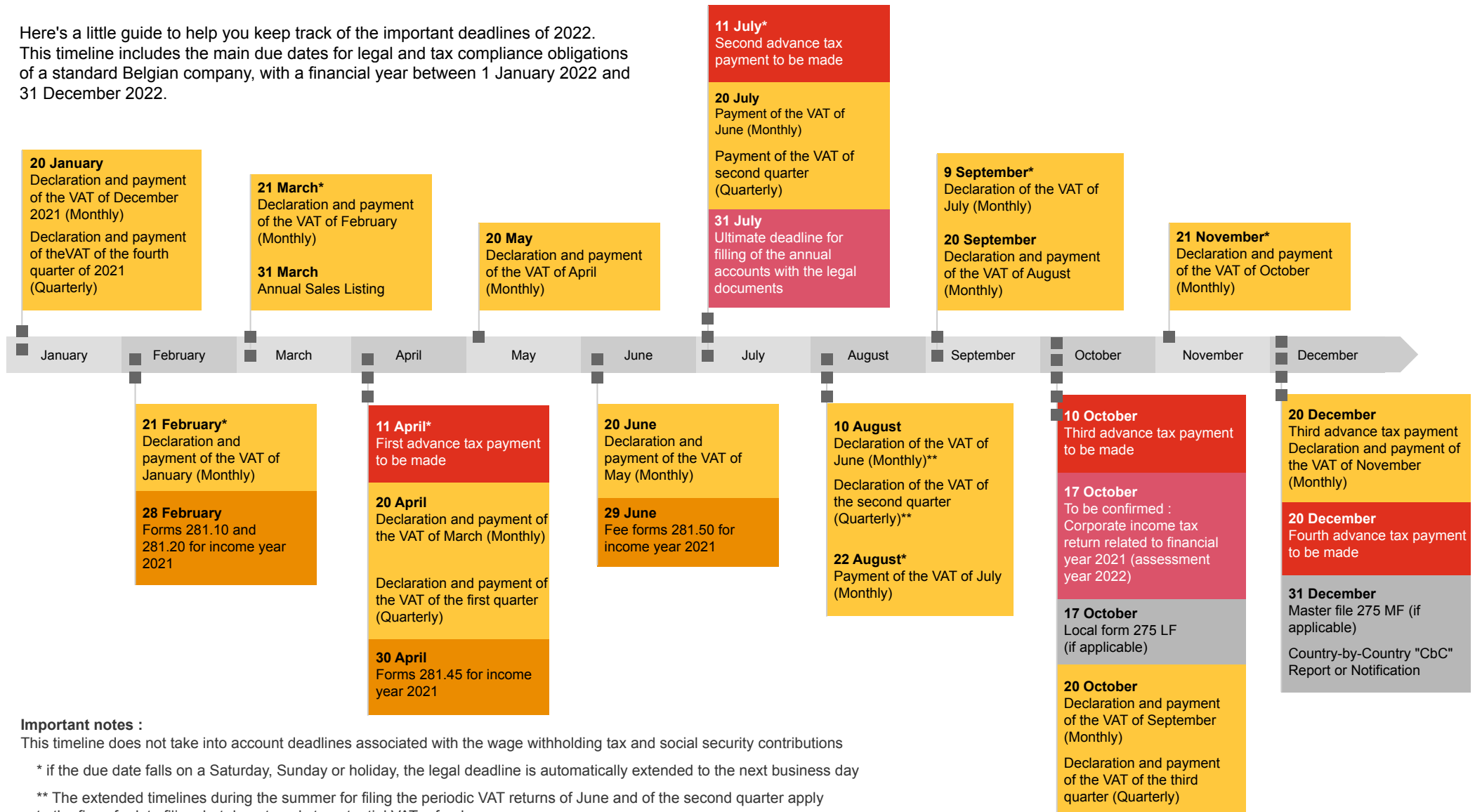
Annual accounts and corporate income tax return

Transfer pricing formalities

Forms

Advance tax payments

Here's a little guide to help you keep track of the important deadlines of 2022. This timeline includes the main due dates for legal and tax compliance obligations of a standard Belgian company, with a financial year between 1 January 2022 and 31 December 2022.



Important notes :

This timeline does not take into account deadlines associated with the wage withholding tax and social security contributions

* if the due date falls on a Saturday, Sunday or holiday, the legal deadline is automatically extended to the next business day

** The extended timelines during the summer for filing the periodic VAT returns of June and of the second quarter apply to the fines for late filing, but do not apply to potential VAT refunds.

The monthly VAT return of June 2022 and the quarterly VAT return for the second quarter of 2022 must be filed by 22 July 2022 in order to benefit from a timely refund.

Compliance timeline

Attention points:

- **Statements of intra-community transactions (intra-community listings)**
The deadlines for the filing of the statements of intra-community transactions are the same as the deadlines for the declaration of the monthly/quarterly VAT.
- **Belgian corporate income tax return**
The ultimate legal deadline for filing the Belgian corporate income tax return is the last day of the seventh month following the closure of the financial year. In practice, the due date for filing the corporate income tax return is determined and published on a yearly basis. In prior years due date was the end of September/beginning of October.
- **Annual accounts**
The annual accounts have to be filed within 30 days after approval of the annual shareholders meeting but no later than seven months after the date of closure of the financial year.
- **Withholding tax formalities**
The withholding tax formalities should be filed within 15 days as from the date of attribution or payment.

Transfer pricing formalities – Conditions for application

	Threshold
Master file 275 MF	At least 1 criteria exceeded during prior financial year: <ul style="list-style-type: none">- Operating and financial revenue 50 MEUR or- Balance sheet total 1 BEUR or- Annual average number of employees of 100 FTE
Local form 275 LF	Same as Master File, but: part II only when X-border transactions exceed 1 MEUR in a business unit
Country-by-Country Report or Notification	750 MEUR consolidated group revenue during the prior financial year

