

January	
20	Declaration and payment of the VAT of December 2022 (Monthly)
20	Declaration and payment of the VAT of the fourth quarter of 2022 (Quarterly)

March	
20	Declaration and payment of the VAT of February (Monthly)
30	Form 281.87
31	Annual Sales Listing

May	
2	Forms 281.45 for income year 2022
22*	Declaration and payment of the VAT of April (Monthly)

July	
10	Second advance tax payment to be made
20	Payment of the VAT of June (Monthly)
20	Payment of the VAT of second quarter (Quarterly)
31	Ultimate deadline for filing of the annual accounts with the legal documents

February	
20	Declaration and payment of the VAT of January (Monthly)
28	Forms 281.10 and 281.20 for income year 2022

April	
11*	First advance tax payment to be made
20	Declaration and payment of the VAT of March (Monthly)
20	Declaration and payment of the VAT of the first quarter (Quarterly)

June	
20	Declaration and payment of the VAT of May (Monthly)
29	Fee forms 281.50 for income year 2022
30	Notification to be made by mixed VAT payers in case they already applied the real use deduction method per 31 December 2022

August	
10	Declaration of the VAT of June (Monthly)**
10	Declaration of the VAT of the second quarter (Quarterly)**
21*	Payment of the VAT of July (Monthly)

Legend	
	Annual accounts and corporate income tax return
	Forms
	VAT (Monthly & Quarterly)
	Advance tax payments
	Transfer pricing formalities

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.
UBO register	The UBO register should be updated within 30 days in case of any change in the information of the ultimate beneficial owners. Moreover, the accuracy of the information must be confirmed annually.
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.

September	
8*	Declaration of the VAT of July (Monthly)
20	Declaration and payment of the VAT of August (Monthly)

November	
20	Declaration and payment of the VAT of October (Monthly)

October	
10	Third advance tax payment to be made
9	To be confirmed : Corporate income tax return related to financial year 2022 (assessment year 2023)
9	Form 281.78
9	Local form 275 LF (if applicable)
20	Declaration and payment of the VAT of September (Monthly)
20	Declaration and payment of the VAT of the third quarter (Quarterly)

December	
20	Declaration and payment of the VAT of November (Monthly)
20	Fourth advance tax payment to be made
31	Master file 275 MF (if applicable)
31	Country-by-Country "CbC" Report or Notification (275 CBC NOT only required if changes)

Transfert pricing formalities - Conditions for application	
Threshold	
Master file 275 MF	At least 1 criteria exceeded during prior financial year: - 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

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 2023 and July 2023 must respectively be filed by 24 July 2023 and 24 August 2023 in order to benefit from a timely refund.