

TC TAX NEWS

ADDITIONAL TAX MEASURES TO FACE CORONAVIRUS

The Tax Authorities have recently taken additional measures regarding filing and payment obligations to enable businesses to overcome financial difficulties that would be encountered as a result of the spread of the Coronavirus.

1. Postponement of the deadline for the submission of Corporate income Tax, Legal entity Tax and Non-resident corporate Tax returns with an initial deadline of 16 March to 30 April 2020 included

Taxpayers will have an additional delay until Thursday April 30, 2020 (midnight) to file their Corporate tax, Legal entity tax and non-resident corporate tax returns. This additional deadline is only valid for returns with an initial deadline of March 16 to April 30, 2020 included.

2. Extension of the deadline for submitting VAT returns

• VAT returns

The VAT return for February 2020 will have to be filed by April 6, 2020, at the latest
The VAT return for March 2020 will have to be filed by May 7, 2020, at the latest
The VAT return for the 1st Quarter of 2020 will have to be filed by May 7, 2020, at the latest

• European Sales Listings

The ESL for February 2020 will have to be filed by April 6, 2020, at the latest
The ESL for March 2020 will have to be filed by May 7, 2020, at the latest
The ESL for the 1st Quarter of 2020 will have to be filed by May 7, 2020, at the latest

• Annual Sales Listing

The Annual Sales Listing of Belgian taxable customers for the year 2019 will have to be filed by April 30, 2020, at the latest.

3. Payment of VAT and withholding Tax

• Payment of VAT

The payment of the VAT relating to the VAT return of February 2020 is postponed to May 20, 2020
The payment of the VAT relating to the March 2020 return is postponed to June 20, 2020
The payment of the VAT relating to the 1st quarter 2020 return is postponed to June 20, 2020

• Withholding Tax

The payment of the withholding tax for the return of February 2020 is postponed to May 13, 2020
The payment of the withholding tax for the return of March 2020 is postponed to June 15, 2020
The payment of the withholding tax for the return of the 1st quarter 2020 is postponed to June 15, 2020

4. Payment of personal and corporate income tax?

In addition to the normal deadline, an extended period of two months will be automatically granted for the payment of personal income tax, corporate income tax, legal entity tax, non-resident tax. This measure applies to the tax statement for the tax year 2019, established as of 12 March 2020.

The payment of debts relating to personal or corporate income tax, including those established before 12 March 2020, is also subject to the announced support measures and additional payment deadlines, exemption from interest on late payment and/or remittance of late/non-payment penalties, upon request.

Measures are evolving from day to day, we will relay them on our website. Please check it regularly to be informed!

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