



# Compliance timeline

## Legend

VAT (Monthly & Quarterly)

Forms

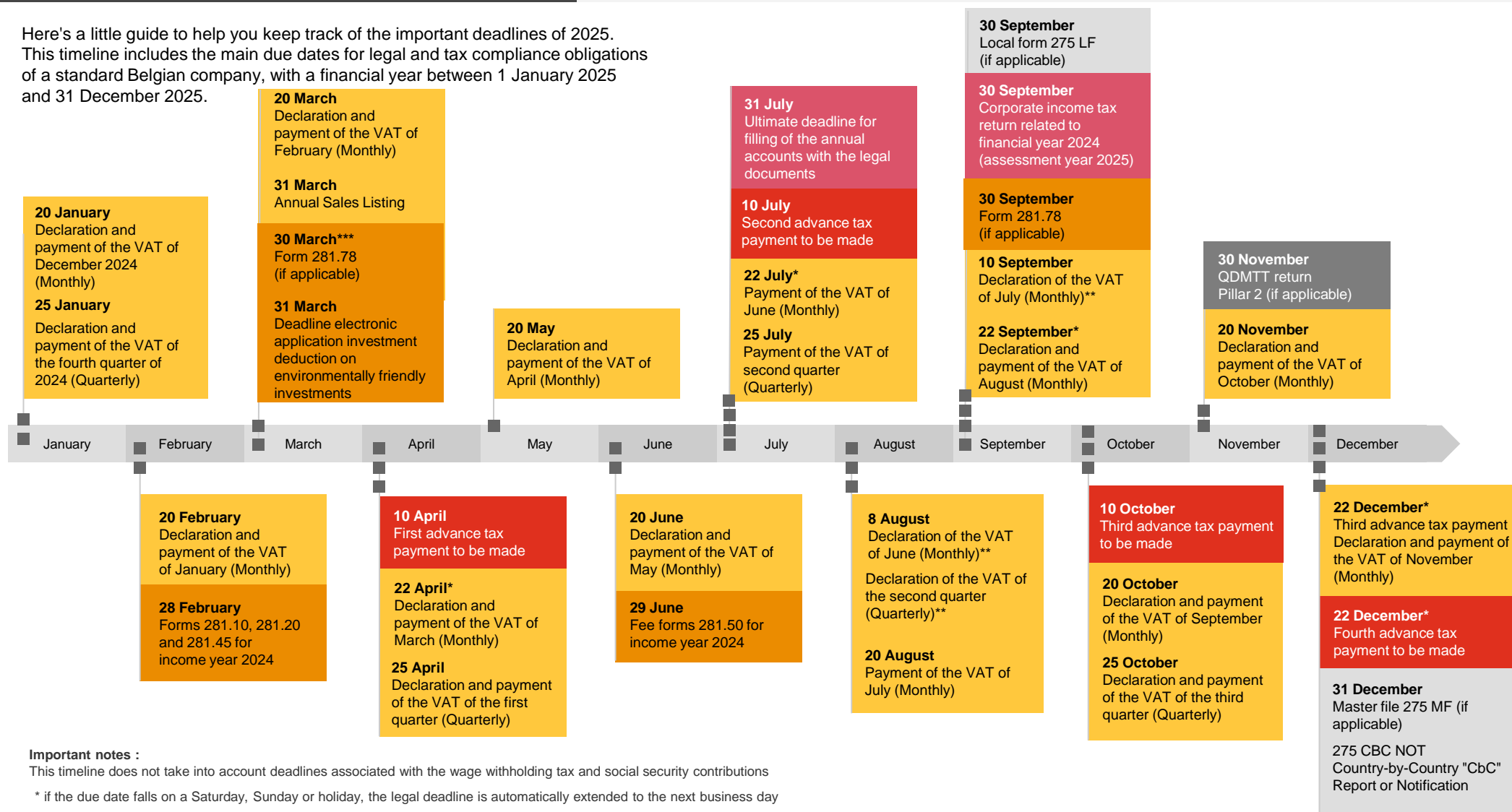
Annual accounts and corporate income tax return

Advance tax payments (CTX / Pillar 2)

Transfer pricing formalities

Pillar 2

Here's a little guide to help you keep track of the important deadlines of 2025. 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 2025 and 31 December 2025.



## 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, July 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 2025 and the quarterly VAT return for the second quarter of 2025 must be filed by 22 July 2025 in order to benefit from a timely refund.

The monthly VAT return of July 2025 must be filed by 20 August 2025 in order to benefit from a timely refund.

\*\*\* applicable for businesses that operate on a non-calendar fiscal year basis



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## 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 30<sup>th</sup> of September. In the case of a non-standard fiscal year, the deadline for filing the tax return is legally set at the last day of the seventh month following the end of the fiscal year.
- **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.
- **Pillar 2 notification**  
Initial submission of the notification - The pillar 2 notification should be filed no later than 30 days after the start of the reporting year for which the MNO group or large domestic group falls under the scope of the minimum tax.

## Transfer pricing formalities – Conditions for application

	Threshold
<b>Master file 275 MF</b>	At least 1 criteria exceeded during prior financial year: <ul style="list-style-type: none"><li>- Operating and financial revenue 50 MEUR or</li><li>- Balance sheet total 1 BEUR or</li><li>- Annual average number of employees of 100 FTE</li></ul>
<b>Local form 275 LF</b>	Same as Master File, but: part II only when X-border transactions exceed 1 MEUR in a business unit
<b>Country-by-Country Report or Notification 275 CBC NOT</b>	750 MEUR consolidated group revenue during the prior financial year (please note that it is mandatory, for the financial year starting on 1 January 2025, to specify the type of notification and to indicate whether it concerns an initial submission, a modification or a termination.)
<b>QDMTT form – Pillar 2 (Belgian (Qualified) Domestic Minimum Top-up Tax return)</b>	Consolidated revenue exceeding 750MEUR for at least 2 of the 4 previous years

