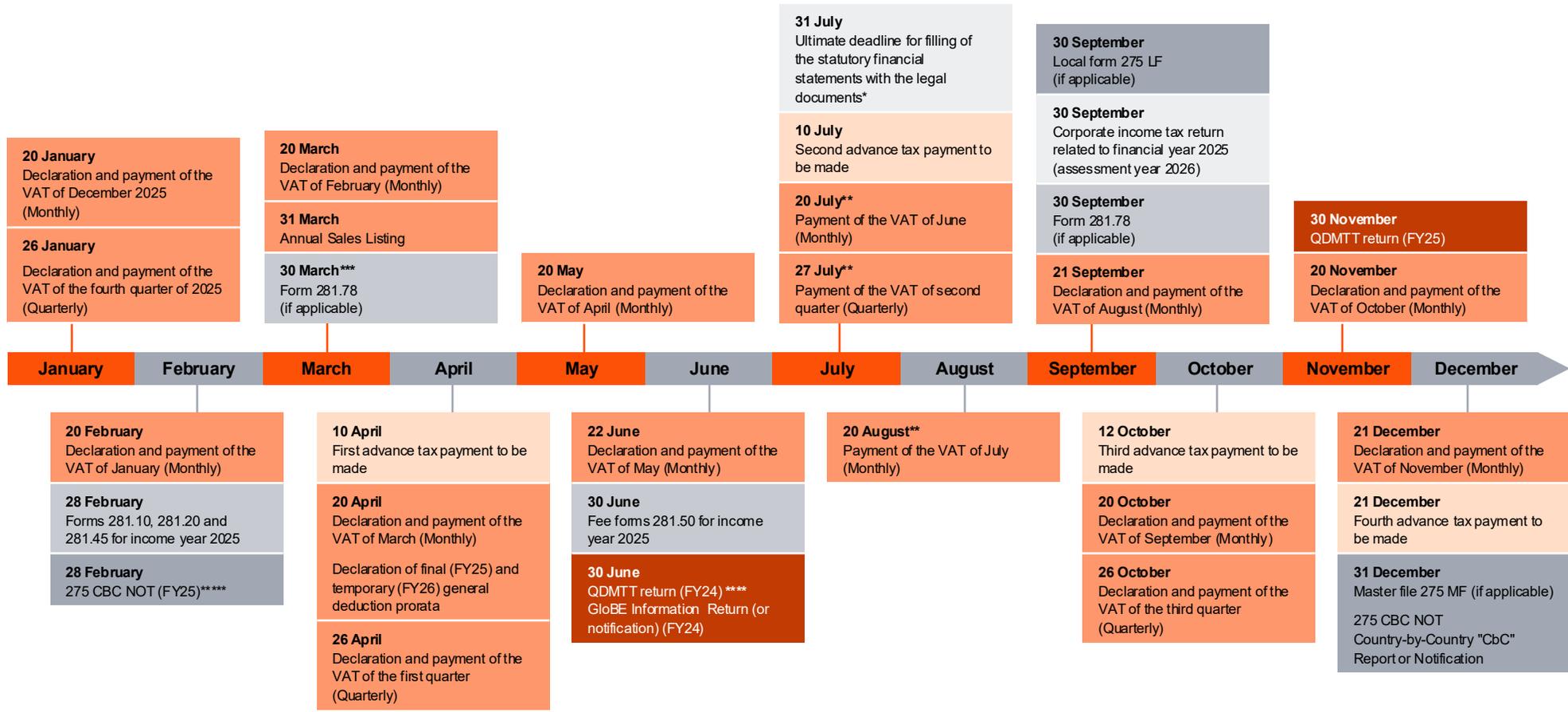




Compliance timeline

Here's a little guide to help you keep track of the important deadlines of 2026. This timeline includes the main due dates for legal and tax compliance obligations of a standard Belgian company, with a financial year ending 31 December.

Legend	
■	VAT (Monthly & Quarterly)
■	Forms
■	Annual accounts and corporate income tax return
■	Advance tax payments (CTX / Pillar 2)
■	Transfer pricing formalities
■	Pillar 2



Important notes

- * The statutory financial statements 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.
- ** In principle an extension during the summer for filing the periodic VAT returns of June, July and of the second quarter applies. However, this extension has not yet been communicated. The extension does not apply to any VAT refunds. (This is still subject to enactment of the VAT chain reform)

- *** applicable for businesses that operate on a non-calendar fiscal year basis
- **** general extension applicable for taxpayers with a statutory deadline falling before 30 June 2026.
- ***** for financial years ending on 31 December 2025. The original deadline was 31 December 2025.

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 30th 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.

Statutory financial statements

The statutory financial statements 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.

QDMTT return

The QDMTT ("Qualified Domestic Minimum Top-up Tax") return filing deadline is set at 11 months after the end of the fiscal year of the group. The deadline was extended until 30 June 2026 for taxpayers with a filing deadline falling before 30 June 2026.

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: <ul style="list-style-type: none"> • part II only when X-border transactions exceed 1 MEUR in a business unit (Please note that this year, a number of changes have been made to the Local form compared to last year)
Country-by-Country Report or Notification 275 CBC NOT	750 MEUR consolidated group revenue during the prior financial year (please note that it is mandatory to specify the type of notification and to indicate whether it concerns an initial submission, a modification or a termination.)
QDMTT form – Pillar 2 (Belgian (Qualified) Domestic Minimum Top-up Tax return)	Consolidated revenue exceeding 750 MEUR for at least 2 of the 4 previous years