

Name of Country: Belgium

Last update: October 2006

Knowledge group TP

Stefaan De Baets
1st attaché of finance
Chair

Composition

- Audit team
- Service for Advance Decisions
- International relations
- Fiscal department for foreign investments
- Supplemented by specific auditors, ...

Situated

- Central administration based
- Directly under supervision of administrator general of taxes and recovery

Tasks

- Point of contact
 - Central administrations, but also field services
 - Other federal public services
 - Private sector (consultants, lawyers)
 - Similar bodies as the knowledge group in other countries
- Advisory role
- Guidance & Guidelines

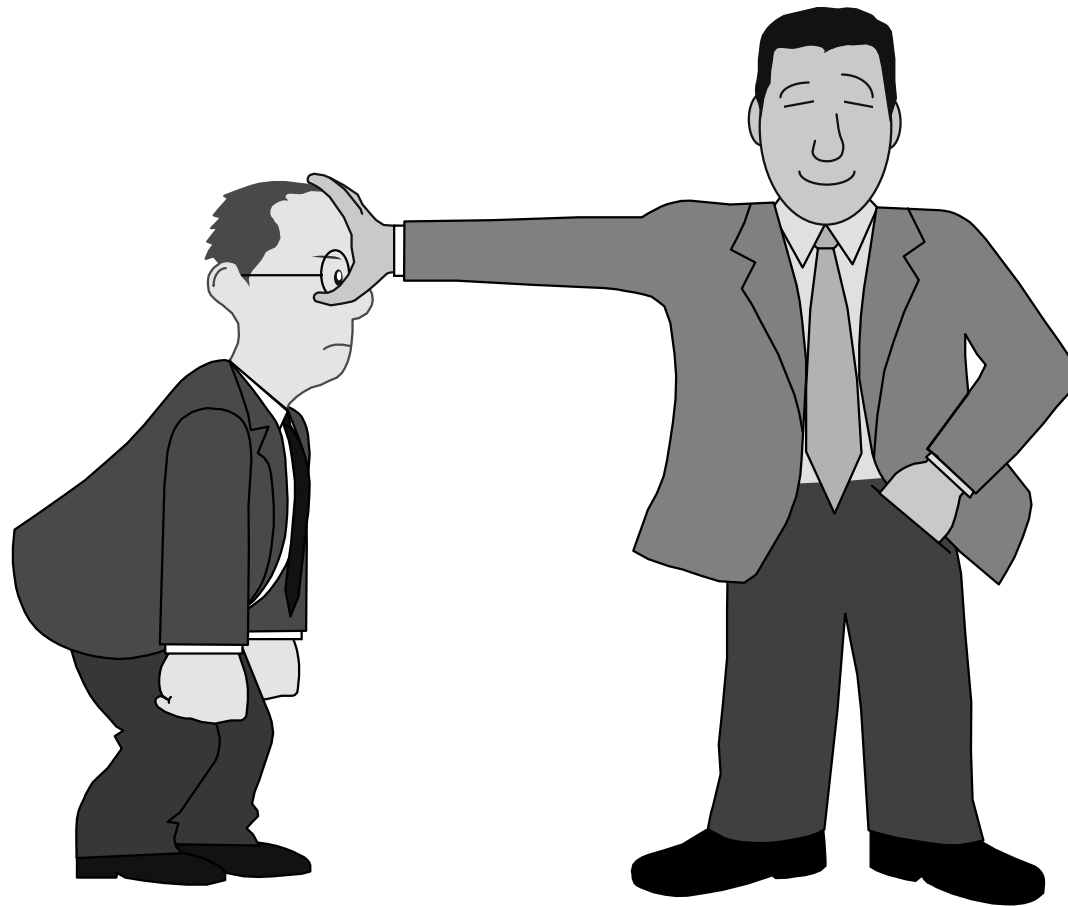
Tasks

- TP policy of the administration
- TP courses and training
- TP publications
- Consistency in transfer pricing approaches -
However, ultimate decision lies with the
competent service
- Cases with important value as a precedent

HOWEVER



Arm's length ?



Tuesday, 19 December
2006

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Baets