

BELGIUM

Last update: 9 February 2010

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Competent Authority	Mr Jacques FROGNIER - Director Ms Sandra KNAEPEN - First Attaché of Finance Service III/1 International Relations Corporate and Income Tax Administration / North Galaxy / Koning Albert II laan 33/ 1030 Brussels / Belgium Tel 32 257 624 11 / Fax 32 257 992 22 Email: sandra.knaepen@minfin.fed.be
Organization	Dispute resolution : Service III/1, section B, International Relations Bi- or Multilateral Advance Pricing Agreements : Service III/1, section C, International Relations
Scope of MAP & MAP APA	Elimination of double taxation Application or interpretation of treaty provisions Avoid future double taxation by concluding Advance Pricing Agreements
Domestic guidelines & administrative arrangements	General guidelines in the general commentary on double taxation conventions (Com.Conv.). Specific instructions with respect to the application of the Arbitration Convention of the EU (circular letters AFA/Intern ISR/98-0170 of 07.07.2000 and AFA N° 6/2003 of 25.03.2003). Guidelines for conducting Advance Pricing Arrangements under the mutual agreement procedure.
Time for filing	Dispute resolution : term determined by the double taxation convention (this term may vary between 6 months till 3 years). APA : The request has to be filed before the transaction for which the request is done, is realized.
Form of request	No specific form is required but the request has to be filed in writing and it has to be reasoned.
Documentation requirement	The taxpayer has to produce the appropriate documents enabling the tax administration to decide whether his request is justified or not.
User fees	None
Tax collection / penalty / interest	<ul style="list-style-type: none"> - At the request of the taxpayer collection is suspended during the mutual agreement procedure with respect to the amount of the tax which is contested. - If the request of the taxpayer is rejected, late payment interest will be calculated on the period of the collection of the tax. If the taxpayer has paid the tax, default payments are due in case of exemption of the tax at the end of the mutual agreement procedure. - The habitual rules apply.
Other dispute resolution mechanisms	Arbitration Convention of the EU

**Government
Website**

www.minfin.fgov.be