

Name: .....

.....

.....

.....

Company Number : .....

Federal Public Service  
**FINANCE**  
 General Administration of TAXES  
*Income taxes*

Assessment year ...  
 (Reporting fiscal year from .....  
 until .....)

## Notification obligation concerning Country-By-Country Report

	To tick/complete
<b>1. Ultimate Parent entity</b>	
Your company is the ultimate parent entity	<input type="checkbox"/>
When your company is not the ultimate parent entity, please provide the ultimate parent entity:	
Name of the ultimate parent entity	.....
Country code of the ultimate parent entity	.....
Tax identification number of the ultimate parent entity	.....
Full address of the ultimate parent entity	..... ..... .....
<b>2. Surrogate Parent Entity</b>	
Your company is the surrogate parent entity	<input type="checkbox"/>
<b>3. Belgian group entity as described in Article 321/2, § 2 ITC 92</b>	
Your company is a Belgian constituent entity as described in Article 321/2, § 2 ITC 92 for the following reason(s): (multiple answers possible)	
The ultimate parent entity of the multinational group is not obligated to file a Country- by-Country report in the jurisdiction of its tax residence	<input type="checkbox"/>
No later than 12 months after the last day of the reporting fiscal year the jurisdiction in which the ultimate parent entity is a resident for tax purposes has not in force a qualifying competent authority agreement in which Belgium is a party	<input type="checkbox"/>
The Belgian administration competent for establishing income taxes has notified the Belgian constituent entity that there has been a systematic failure of the jurisdiction of the ultimate parent company	<input type="checkbox"/>
Concerns the constituent entity appointed by the multinational group when multiple constituent entities of the same multinational group are tax residents in the European Union and when one or more of the 3 possibilities here above are met	<input type="checkbox"/>
To tick when the ultimate parent company has refused to make available the necessary information as described in Article 321/2, § 2 ITC 92	<input type="checkbox"/>
<b>4. Your company is not the reporting entity</b>	
The reporting entity is the ultimate parent entity	<input type="checkbox"/>
When the reporting entity is not the ultimate parent entity:	
Name of the reporting entity	.....
Country code of the country where the reporting entity is resident	.....
Tax identification number of the reporting entity	.....
Full address of the ultimate parent entity	..... ..... .....

CERTIFIED

..... (Date)

..... (Signature)

Assessment year ...

# EXPLANATORY NOTE – 275 CBC NOT

## Notification obligation concerning Country-by-Country Report

(The legal provisions are available on the website of the FPS Finance [www.fisconetplus.be](http://www.fisconetplus.be))

Relevant articles: Art. 321/2 and 321/3 of the Income Tax Code 1992.

### Preliminary notes

Article 321/3 ITC 92 introduces **a notification obligation** for Belgian constituent entities of a multinational group which have to submit a country-by-country report according to Article 321/2, § 4 ITC 92. These Belgian constituent entities have to inform the Belgian tax administration at the very latest on the last day of the reporting fiscal year of the multinational group if they are the ultimate parent entity, the surrogate parent entity or the Belgian constituent entity as described in Article 321/2, § 2 ITC 92, or, if they are none of those, they have to indicate the identity of the reporting entity.

When a Belgian constituent entity is confronted with the notification obligation according to Article 321/2, § 4 ITC 92, it will have to make its best efforts to deliver a country-by-country report with respect to the multinational group which is as completely as possible. A minimum effort to be expected by the Belgian constituent entity is that it takes contact with its ultimate parent entity in order to obtain that information. If, however, **the ultimate parent entity continues to refuse sharing the information with the Belgian constituent entity**, the Belgian constituent entity will still have to submit a country-by-country report with all the information it has at its disposal and moreover it will **have to inform the Belgian administration of this refusal** according to Article 321/2, § 2 ITC 92. It has been agreed upon within the EU that in such case each member State is informed of such refusal.

In anticipation of an electronic means of submission, this notification can be done by means of form 275 CBC NOT for the reporting fiscal periods beginning from 01.01.2016. This notification has to be sent to the FPS Finance, Centrum GO Beheer en Gespecialiseerde Controles, section sector coordination in one of the following ways:

- By e-mail to [BEPS13@minfin.fed.be](mailto:BEPS13@minfin.fed.be)
- By post to:

FOD Financiën/Fiscaliteit/Grote Ondernemingen  
Centrum GO Beheer en Gespecialiseerde Controles/Afdeling Sectorcoördinatie  
Finto, Kruidtuinlaan 50, bus 3354  
1000 BRUSSEL

Telephone number:  
02-579 19 50

### Definitions

For further explanation of the terms ultimate parent entity, surrogate parent entity, (Belgian) constituent entity and reporting entity, reference is made to Article 321/1 ITC 92.

### Used Abbreviations

ITC 92	(of the) Income Tax Code 1992
FIN	Fiscal Identification Number or Tax Identification Number (TIN) <a href="http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/tin/index_en.htm">http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/mutual_assistance/tin/index_en.htm</a>

### Country codes

For the country codes, the ISO 3166-1 alpha-2 standard is used. You can find the list on the website of the FPS Economy. The link is: <http://statbel.fgov.be/nl/statistieken/gegevensinzameling/nomenclaturen/landen/>. The file 'ISO-alpha2' contains the country codes.