

TAX RETURN DEFERRAL

WHICH TAXES?	WHICH RETURNS?	DEFERRAL
<ul style="list-style-type: none"> Corporate Income Tax (CIT) Legal entities tax Non-Resident CIT 	Returns with deadline from 16/03/2020 to 30/04/2020	Extra time until Thursday 30/04/2020 midnight

DEFERMENT OF THE SUBMISSION OF VAT RETURNS

PERIODIC RETURNS		INTRACOMMUNITY DECLARATIONS		ANNUAL CUSTOMER LISTING
Which returns?	Deferral	Which declaration?	Deferral	Deferral
Return for February 2020	Till 6 April 2020	Declaration for February 2020	Till 6 April 2020	Till 30 April 2020
Return for March 2020	Till 7 May 2020	Declaration for March 2020	Till 7 May 2020	
Return for 1st quarter	Till 7 May 2020	Declaration for 1st quarter 2020	Till 7 May 2020	

i The **starters** or **holders of a license monthly refund** who benefit from the monthly refund of their VAT credit are also granted a deferment, but only until the 24th of the month following the return period.

PAYMENT OF VAT AND WITHHOLDING TAX

VAT		WITHHOLDING TAX	
Which payments?	Deferral	Which payments?	Deferral
For monthly return February 2020	Till 20 May 2020	For monthly return February 2020	Till 13 May 2020
For monthly return March 2020	Till 20 June 2020	For monthly return March 2020	Till 15 June 2020
For monthly return 1st quarter	Till 20 June 2020	For monthly return 1st quarter	Till 15 June 2020

PAYMENT OF PERSONAL INCOME TAXES AND CORPORATE TAX

WHICH TAXES?	WHICH ASSESSMENT NOTICE?	DEFERRAL
<ul style="list-style-type: none"> Personal Income Tax (PIT) Non-Resident PIT Corporate Income Tax (CIT) Legal entities tax Non-resident CIT 	Assessments established as from 12 March 2020	Additional period of 2 months on top of the payment term stated on the assessment notice

PAYMENT FACILITIES - GENERAL

WHICH COMPANIES	WHICH DEPTS	APPLICATION PERIOD	MEASURES
Natural or legal persons with CBE no., regardless of sector of activity, actually affected by the spread of the coronavirus (e.g. decrease in turnover, decrease in orders,...).	<ul style="list-style-type: none"> Withholding tax VAT Personal income tax Corporate income tax Legal entities tax 	Submission of application no later than 30 June 2020	<ul style="list-style-type: none"> Payment plan Exemption of late-payment interests Remission of fines for late payments
CONDITIONS	APPLICATION		CONTACT POINT
<ul style="list-style-type: none"> Compliance with the conditions for submitting returns The debts must not result from fraud 	<ul style="list-style-type: none"> One application per tax debt At the moment of receipt of the assessment notice or payment message Form: click here By e-mail or letter 		You can find the competent office for your municipality here