

## Lodging objection becomes less formal

When you do not agree with the assessment imposed by the tax authorities, you can lodge an objection with the tax authorities. Until now lodging such an appeal by the tax payer was subject to strict rules. The tax authorities now moved towards less formalism, so that lodging an objection becomes easier.

### No 'original' signature required

The Court of Cassation, the highest Belgian court, already said earlier that objection lacking the (original) signature of the author is still valid. It is sufficient that it is clear who is lodging the objection.

The original signature you can find on a written objection which is actually signed by the author and which is sent by mail (regular mail or registered mail). On a copy of the original objection (copied, faxed, scanned) there is no original signature, but only a copy of the signature.

### Mail or fax is allowed

Since the original signature is no longer required, the objection can now also be lodged by fax or by mail. After the Court of Cassation the tax authorities now also follow this reasoning.

An objection which is mailed or faxed is allowed and will be treated by the tax authorities when:

- it was sent to the fax number or email address of the competent service;
- it was filed within the legally foreseen period (six months counting from the third working day following the date on which the assessment, against which you want to object, was sent);
- it is motivated (providing the reasons why you believe the assessment is not correct).

When the tax authorities have doubts on the capacity of the author (is it the right person, is he competent to lodge objection) the objection is not acceptable. The tax authorities can however also ask to send a signed original.

When the tax authorities have doubts on the identity of the author, they will compare the email address with which the objection was lodged with the email address the tax payer entered in MyMinFin. If there is no accordance or no email address is known with the tax authorities, they will contact the tax payer.

Note: an email which was signed with a electronic signature is considered by the tax authorities as a signed objection.

### How about the periods for 'electronic' objections?

A fax or an email can arrive with the tax authorities until 23.59h of the last day of the filing period. This gives an advantage compared to regular mail (should arrive ultimately on the last day, but the Post does not work until 23.59h), but a small disadvantage compared to an objection by registered mail (it is sufficient that the receipt was stamped by the Post on the last day of the period).

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