

How can the tax mediation agency help you?

Do you have a problem with the tax authorities? You can of course turn to the courts. But know there are alternative ways to solve this conflict. Since 1 June 2010 you can turn to the tax mediation agency. This autonomous agency with the tax authorities looks for solutions which are acceptable for both the tax payer and the tax authorities.

What is the tax mediation agency?

The mediation agency is an impartial, autonomous and expert agency. It is competent for the entire Belgian territory. You do not have to be afraid that they will favor the tax authorities (e.g. the receiver, the regional director).

You can turn to the mediation agency for various problems. The agency is competent for conflicts regarding personal income tax, company income tax, moral persons tax en non-resident tax, but also for the different withholding taxes (movable, immovable and professional withholding tax), with income tax assimilated taxes (to the extent that the recovery is still done by the federal tax authorities) and VAT recovery.

Once the agency intervened in the conflict and heard both parties, it drafts a mediation report. This report is not binding nor compulsory for any of the parties (tax authorities nor tax payer). Nor can appeal be lodged against it with the authorities or the courts. However the mediation report will be part of the administrative file before court if nevertheless a legal procedure would be started (because you want to appeal against the director's decision).

When making the assessment: only intervention in the appeal procedure

In the phase of assessing the tax, the tax mediation agency can only intervene when an appeal is lodged. If the regional director already took a decision and you do not agree, you can no longer turn to the mediation agency, but you have to turn to the courts.

Note: during the mediation procedure, the limitations for appeal etc. are not suspended. These limitations run further ...

During the recovery

During the total recovery phase (direct tax and VAT) you can always turn to the mediation agency.

In times of economic crisis people often have difficulties to pay their (tax) debts immediately. In principle the receiver can grant the tax payer a payment delay or authorize a spread payment of the tax debt. To obtain an agreement with the receiver is not always easy. Also here the mediation agency can intervene. Before you turn to the mediation agency, you should first try to obtain postponement from the receiver yourself. If he refuses, you can call for the mediation agency.

During the recovery phase, other conflicts may occur where the intervention of the mediation agency can be interesting: when the receiver turned to the confiscation court, if the receiver withholds tax credits because the tax payer has also (contested) tax liabilities, ...

From a practical point of view

As a tax payer you can turn to the mediation agency. Also your spouse on whose goods the tax claim is executed has this possibility. You can also be represented by anyone who has been properly given power of attorney.

A question raised to the mediation agency is not subject to any formalities. But the agency asks however to provide some information. It is not obligatory, but it helps being served better and faster:

- Your name and first name or the commercial name of your company;
- Your national number or the VAT number of your company;
- Full address, telephone number and e-mail address;
- Your capacity: e.g. director, manager, proxy holder;
- The tax year and income year relating to the conflict;
- Article number, other references, ...

The competent service is then informed that a mediation procedure has started.

If your application is inadmissible (e.g. there is no appeal procedure started, there is already a director's decision), the agency will inform you. You cannot appeal against this decision.

For your convenience, we herewith provide you with the contact details of the mediation agency:

Tax mediation agency
Koning Albert II-laan 33 box 46
1030 BRUSSELS
0257/623 60
fiscaal.bemiddelaars@minfin.fed.be

You can find more information on: www.fiscalebemiddeling.be

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