

Corporate tax return tax year 2014: only electronically

The corporate tax returns should be filed on 30 September 2014 at the latest. As from this tax year (2014) filing can only be done electronically through Biztax. The obliged online return is herewith implemented one year ahead. For the legal bodies taxation and taxation of non-resident companies the obligation enters into force as from next year.

Rule

As from this tax year the corporate tax return should be filed electronically (online) through the Biztax application (comparable with Tax-on-web for personal taxation). Also companies holding on to the paper return, should now shift to the electronic version.

Exceptions

There is no rule without exceptions: if the company or its delegate who should file the return does not have the necessary IT equipment, it is still allowed to file the return on paper.

If you want to file on paper, you should (annually) file a signed declaration with your local competent control office. They will send you then a paper form.

How does Biztax works?

You start by logging in into the system, with your e-ID or digital certificate. Subsequently the company for which the tax return is filed should be identified. This is done automatically based on the corporate number.

To fill out the return itself, you can use two different methods:

- complete the return manually online: in this case we advice you to prepare the return thoroughly on paper in order to avoid errors;
- prepare the return electronically with a software program (a number of these 'return applications' exist): then you can upload the completed tax return.

Biztax will check the amounts you fill out. Moreover the entered amounts are compared with the fiscal annexes which should also be filed (e.g. form 276W3 for additional scientific personnel, form 276K for the deferred taxation of capital gains). When the amounts do not match, Biztax will give an error message and the return cannot be filed. Sending the annexes on paper afterwards or as pdf-document is not longer possible.

Watch out: Biztax only verifies the correctness of the entered amounts. If you want to 'optimize' your tax return, you should consult your tax advisor.

Other income taxes

The electronic return is currently only obligatory for the corporate tax return:

- 'legal bodies' tax return and 'non-resident companies' tax return should be filed electronically as from next year;
- for entrepreneurs running a sole proprietor business instead of a company the personal taxation rules remain applicable: the tax return can be filed electronically through Tax-on-web or on paper.

COMPTAFID-Benelux NV SA Brussels

Bld. Edmond Machtensl. 180/100
B-1080 Brussels
Tel: +32 (0)2 410 75 75
www.comptafid.be

COMPTAFID-Benelux NV SA Antwerp

Schijnparklaan 45
B-2900 Antwerp (Schooten)
Tel: +32 (0)3 658 89 02
www.comptafid.be

COMPTAFID (Schweiz) AG Zürich

Seefeldstrasse 19 – Postfach
CH-8032 Zürich
Tel.: +41 44 250 2929
www.comptafid.ch