

## KPMG REG FATCA Alert

**Date:** September 14, 2015  
**Alert Type:** Document  
**Country:** Belgium  
**Regime:** FATCA  
**Document Type:** Announcement

---

### **Belgian FATCA reporting for 2014 needs to be completed prior to the 10<sup>th</sup> day following the publication of the Belgian FATCA law into the Belgian Official Gazette.**

On April 23, 2014, the Belgian government signed the IGA with the US Treasury. Since then the Belgian Tax Authorities released a draft version of the Belgian FATCA Guidance Notes on April 20, 2015. The Belgian government has yet to vote the law enacting FATCA into Belgian domestic law. Absent Belgian FATCA law and clear reporting instructions from the Belgian tax authorities, none of the Belgian Financial Institutions have reported the 2014 FATCA information by June 30, 2015, as set forth in the draft version of Belgian FATCA Guidance Notes.

Last week the office of the Belgian Ministry of Finance has orally confirmed that the IRS agreed to delay the FATCA reporting deadline. Belgian Financial Institutions shall now have until the 10<sup>th</sup> day following the publication of the Belgian FATCA law into the Belgian Official Gazette to report the 2014 FATCA information to the Belgian Tax Authorities. The Belgian FATCA law is expected to be voted before 2015 year end.

For information on KPMG's global AEOI network professionals, please email [KPMGREGqueries@kpmg.com](mailto:KPMGREGqueries@kpmg.com).

#### Belgium Contacts:



Kris Lievens  
Partner  
[klievens@kpmg.com](mailto:klievens@kpmg.com)



Jan Vanden Broeck  
Junior Associate  
[janvandenbroeck@klaw.be](mailto:janvandenbroeck@klaw.be)