

Report to the federal Parliament

International automatic exchange of tax information



The Belgian Court of Audit examined whether the Belgian tax administration is able to process and use tax information provided by foreign tax authorities and whether audit results are monitored and assessed.

The Belgian tax administration has succeeded in linking most of the data received to the right taxpayer; as a result, it has achieved an international leading position in this field. In spite of a limited workforce and low investments in specific IT systems, the processing of a first set of data received has already led to an increase by more than 300 million euro in the tax base. However, a sample audit performed by the Belgian Court of Audit revealed that the risk analysis carried out by the Belgian tax administration remains insufficiently effective. Moreover, the Belgian tax administration has not yet succeeded in developing indicators to monitor and assess the processing of tax information automatically exchanged.

The Belgian Court of Audit made recommendations for an improved organisation, risk analysis and monitoring. The Belgian Minister of Finance answered that he instructed the tax administration to examine which improvements could be made in the future.