How long does the tax office have to audit your tax return ?

If you **file a tax return**, whether as a private individual or as a company, the Belgian tax authorities always have the right to **double-check** whether the information you reported is **accurate and complete**. Even if a tax assessment has already been made and you paid your taxes, based on the information you reported, the authorities can **still further investigate** you afterwards. In this context it is obviously important to **know your rights** and the **specific deadlines** within which the authorities can perform a **tax audit**.

In general, you can be subject to a tax audit for **a period of three years**. This is to be counted starting from 1 January of the tax year for which taxes are due. For **example**, your earnings of **income year 2023** (tax year 2024) can – under normal circumstances – be audited **until 31 December 2026**. For income year 2024 (tax year 2025) this must be done before the end of 2027, and so on. For companies who have an accounting year that does **not run parallel with the calendar year**, the deadline is calculated a bit differently, but here too, the maximum period is basically three years. Recently, the three year-period has been **extended to 4 years** if no tax return was filed or filed too late.

The tax filing can be audited **before** a tax assessment is made, **or after**. Whether there is already a tax bill or not is irrelevant. If the authorities come to the conclusion at any point that you owe additional taxes for a given tax year, they will simply issue an ***additional*** **tax assessment**.

If the tax authorities suspect that you committed **tax fraud** and acted '*with fraudulent intent*' or '*with a view to causing damage*', the three-year investigation period **is extended by another four years**. For income year 2024, the deadline would then be 31 December 2031. Evidently, the burden of proof for this lies with the tax authorities. Depending on the complexity, **since 2023** a **6-year and a 10-year** audit and assessment period have been introduced as well. They are used both for income tax and VAT.
Before extending the regular audit period, the tax authorities must demonstrate that the taxpayer ***may*** **have** committed tax fraud. The authorities **do not need clear evidence** of any alleged illegal activity, but the mere **suspicion of tax fraud** is enough to trigger a total 7-year (or 10-year) investigation period. In this context, it is important to know that the tax authorities do not consider sporadic negligence, material errors, or general inaccuracies **committed in good faith** as a sign of 'tax fraud' and will in general **not** result in the tax audit period being extended.

Furthermore, the authorities also have an **additional 2-year audit period** in case they receive information about your earnings abroad from a **foreign tax authority**. Even if you do not intend to commit any tax fraud, it is nonetheless recommended that you keep your records organized and at the tax authorities' disposal **for a period of ten years** following the taxable period.

TAXPATRIA® can **represent you** in case you are subject to a tax audit and **defend your interests** with the tax authorities in the event of a dispute.