



## What should you do if you disagree with your tax assessment ?

If you file a tax return, either as a private individual or as a company, the tax authorities will normally **issue a tax assessment** which confirms whether there is **an amount of tax to pay** or you are entitled to **a refund**. The tax assessment is normally based on the information you provided in your return or on data the tax authorities automatically have access to (e.g. Belgian salary or pension, Belgian real estate, financial information received from abroad, etc.).

However, sometimes the assessment is **incorrect**, either because the taxpayer **made an error** in the tax filing or because the tax office made **a wrong calculation or assessment** for some reason.

In that case, you obviously have the **right to challenge** the assessment and ask for your tax bill to be corrected. If it is only a **small error or omission**, you can normally just call your local tax office and they will make the correction immediately. However, for **more fundamental matters** (e.g. foreign income that should not be taxed in Belgium, business expenses or deductions that you forgot to claim, etc.), you are required to **submit an appeal letter**.

You need to initiate this administrative appeal procedure within **six months** (plus 3 working days) **of the date the assessment was sent to you**. If you miss the deadline, you will lose the right to appeal and the tax assessment will be final. The appeal can be submitted online or sent to the tax office by registered mail. If the matter is more complex, it is recommended to seek professional counsel from a tax advisor or tax lawyer. During this process, you have the right to ask for a meeting with the tax office and peruse your tax file.

If you miss the 6-month deadline, you can sometimes still request '**ex officio**' or **automatic tax relief** for a period of **5 years**, but this is only possible **in a number of cases**. For example, if the taxation results from a material error or double taxation which results from new documents or facts, of which the late disclosure can be properly justified by the taxpayer.

When the appeal is filed, the tax office will analyse the arguments raised and decide on the tax assessment. After the appeal is filed, it normally **takes about 6 months** before the tax authorities send you their feedback. If you disagree with the outcome, you can start a judicial procedure in tax court. The court procedure would have to be started no later than **3 months** after receiving the **final decision from the tax office**. For these proceedings, seeking legal advice would in any event be a requirement.

The judicial procedure starts before the competent **Court of First Instance** and can be further challenged before the **Court of Appeal** or **Supreme Court**, if needed. The latter does not review the facts of the case, but only whether the lower courts have properly complied with formal and procedural requirements. A court procedure takes a long time, so you will need to be patient.

TAXPATRIA® can assist you with **administrative or tax court proceedings** and **fiscal mediation**.