



Belgian corporate income tax return

Tax assessment year 2026

May 2026

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Opening Biztax platform TY26

The Belgian Tax Administration (BTA) has [published](#) the electronic filing deadlines for tax assessment year (TY) 2026, applicable to:

- corporate income tax returns (CITR)
- legal entity tax returns
- non-resident corporate income tax returns

For a company with a financial year ending on 31 December 2025, the CITR deadline is **30 September 2026**.

Priority refund if filed by 28 August 2026

If the CITR is filed by **28 August 2026** the BTA will grant priority processing and refunds will be issued by the end of December 2026 (barring exceptions).

The priority processing of the tax assessment notices does not apply in case your company is in a FY25 paying position.

Mandatory enclosures

To be considered valid, a Belgian CITR must include the following signed documents:

- Belgian GAAP statutory annual accounts (as filed with the National Bank of Belgium)
- Board of directors' report to the general meeting
- Minutes of the general meeting approving the accounts
- Statutory auditor's report (where applicable)

Overview of filing due dates TY26

Here you can find an overview of all due dates for tax assessment year 2026:

FYE	Final due date
31/12/2025	30/09/2026
31/01/2026	30/09/2026
28/02/2026	30/09/2026
31/03/2026	03/11/2026
30/04/2026	30/11/2026
31/05/2026	04/01/2027
30/06/2026	01/02/2027
31/07/2026	01/03/2027
31/08/2026	31/03/2027
30/09/2026	30/04/2027
31/10/2026	31/05/2027
30/11/2026	30/06/2027
30/12/2026	02/08/2027

Key deadlines – concentration of compliance obligations (!)

The filing deadline for the Belgian (non-resident) corporate income tax return (Biztax), set at 30 September 2026 for calendar-year taxpayers, coincides with two other key compliance deadlines for many Belgian entities, namely:

- [the statutory filing due date for the **Belgian Local File Form \(Form 275 LF\)**](#)
- the first filing due date for the **Belgian QDMTT return** applicable to Pillar 2 in-scope Belgian constituent entities

As a result, taxpayers may face a significant concentration of CIT compliance obligations within a very short timeframe when returning from a well-deserved summer break.

Given this convergence of deadlines, we strongly recommend that companies start preparing and populating the Biztax CIT return without delay. Early preparation will help ensure data consistency across filings, allow sufficient time for internal validation, and mitigate the risk of last-minute issues or inconsistencies between corporate income tax return reporting, transfer pricing documentation and Pillar 2 disclosures.

How we can help

Forvis Mazars can support you in assessing your CIT return filing obligations, preparing the necessary Belgian return and obligatory tax forms where needed.

If you have any questions or would like to discuss how this impacts your organization, please feel free to discuss your next steps with our CIT compliance team.

Contacts



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