

## Report to the Federal Parliament

### Payments to Tax Havens

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**The Belgian Court of Audit examined whether the tax administration is adequately organised and has the necessary tools to analyse the reported payments to tax havens and use these in its control approach. To that end, the Court examined both the selection process of the cases to be controlled and the control procedure per se for the payments made to tax havens.**

Since 1 January 2010, Belgian companies have had to report their payments to tax havens when these add up to more than 100,000 euros. By having the taxpayers themselves report the payments, the tax administration can focus on verifying the legitimacy of payments instead of having to deal with their time-consuming detection.

The control of the reported payments produces few results. To be efficient, the initial strategy should be adapted. Besides the control of the reported payments, the tax administration has to focus on the detection of the non-reported payments, as these are more likely to be dishonest. Moreover, this strategy improves the general enforcement of the reporting obligation.

The report *Payments to Tax Havens* is now available (in either French or Dutch) on the Court's website ([www.courttofaudit.be](http://www.courttofaudit.be)).