

Section 316 of the 1992 Income Tax Code states that the taxpayer is obliged, when requested by the tax administration, to provide in writing, within one month from the date of sending the questionnaire all information that is requested from him to verify his tax situation.

Therefore please answer the following questions WITHIN ONE MONTH from the third business day after this request was sent. This period may be extended if you have justified reasons, however, you should inform me before this period (of one month) expires.

I think it appropriate to also draw your attention to :

- the provisions of Article 351 of this Code that authorise the tax administration to charge the tax of its own motion (*in other words on the taxable income it presumes*) , in particular when the taxpayer (you) has failed to provide the information requested within the given time limit ;

- the provisions of Article 352 of the Code, which, in case of taxation by the tax administration (*as under Article 351*), put the burden of proof of the exact amount of taxable income and of the other items to be taken into consideration against the taxpayer who has not established that there were justified reasons that prevented him from providing this information within the given time limit;

- the provisions of Article 445 and 449 of the Code which allow the tax administration to impose administrative penalties for infringement of Article 316.

Do not forget to sign and date your answer (see end of document)

QUESTIONS

Please provide copy for the tax year 201[] (income 201[])

1 - It appears from your tax return that you have received income from foreign sources. You consider that this income must be exempted in Belgium. You mentioned in part IV, section O.2 under code 1250 an amount of € []0,000, coming from Sylvania.

To determine whether you are eligible for this tax exemption, we invite you to answer a few questions.

You are reminded that you must demonstrate that all the conditions attached to the exemption are met in order to claim the tax exemption. It is therefore very important that you complete the questionnaire correctly.

Please note that the fact that you have paid income tax in the other state on the income does not constitute sufficient evidence that you are entitled to the exemption. It is possible that the other State has made an incorrect application of the bilateral convention for the avoidance of double taxation in question (hereinafter, the Convention).

You can find all the conventions concluded by Belgium, which are the legal bases for any tax exemption, on www.fisconet.fgov.be. You must click successively on "Taxation", "Income Taxes", "Legislation and Regulations" and "Table of Contents". You will find an alphabetical list of the conventions concluded by Belgium that are in force.

The purpose of these conventions is to determine for each category of income which state has the power to assess the tax, and which method the State of residence must use to avoid double taxation.

1. Is the remuneration mentioned, for which a tax exemption is claimed, the retribution of an activity as an artist or sportsman?

NO (go to the next question).

YES

- a. Who is the debtor of the remuneration? (Please specify his full name and address)
- b. In which country(ies) did you carry out your artist's or sportsman's activities ?
- c. Please provide a detailed calculation of the amount mentioned in box O.2 in your tax return.

2. Is the remuneration mentioned, for which a tax exemption is claimed, the retribution for an activity carried out on board of a ship or an aircraft operated in international traffic?

NO (go to the next question).

YES

- a. What is the ship used for (dredging, prospecting, cruises, ...)?
- b. Which company is operating the ship / plane? (Please specify the company's name and address)
- c. Please attach a copy of your employment contract.
- d. Please provide a detailed calculation of the amount mentioned in box O.2 of your tax return.

3. Is the remuneration mentioned, for which a tax exemption is claimed, the remuneration of a teacher or scientific researcher?

NO (go to the next question).

YES

- a. Are you part of the teaching staff?
- b. Who is the debtor of the remuneration? (Please specify his full name and address)
- c. At which institution do you exercise your activity as a teacher or scientific researcher?
- d. What nationality(ies) do you have?
- e. In what country are you (have you been) physically present for the exercise of your activity?
- f. On what date did you start your mission as a teacher or scientific researcher?
- g. What is the duration of your employment contract? (indefinite duration / less than 2 years / over 2 years)
- h. Have you had an activity as a teacher or a researcher in this country in the past?
- i. Please provide a detailed calculation of the amount mentioned in box O.2 of your tax return.

4. Is the remuneration mentioned, for which a tax exemption is claimed, the remuneration of the activity of a civil servant?

NO (go to the next question).

YES

- a. Who is the debtor of the remuneration? (Please specify his full name and address)
- b. What nationality(ies) do you have?
- c. In which country(ies) are you physically present to carry out this activity?
- d. Please provide a detailed calculation of the amount mentioned in box O.2 in your tax return.

5. Is the remuneration mentioned, for which a tax exemption is claimed, the remuneration of a driver in international traffic activity?

NO (go to next question).

YES

- a. Who is the debtor of the remuneration (Please specify his full name and address)
- b. In which countries have you been physically present as an international driver?
- c. In which country is your employer located?
- d. Please attach for the calendar year 201[] a summary of all the days that you were physically present in the territory of the country where your employer is established and, where applicable, in the territory in Sylvania.

If you work for a Sylvanian company, you are required to submit a summary of all the days you were physically present in Sylvania or Belgium.

- e. Please attach supporting documents to demonstrate your physical presence (not necessary if the place of effective management of your employer is located in Sylvania).
- f. Please provide a detailed calculation of the amount mentioned in item O.2 in your tax return.

6. Other activity / function in return for which you received the salary mentioned and for which a tax exemption is claimed.

- a. What activity or function do you carry out? (Detailed description)
- b. . Who is the debtor of the remuneration? (Please specify his full name and address)
- c. Do you work from home?

Do you work at a different location than where is located the seat of your employer?

If so, where do you carry out your activity or function?

- d. Please attach a copy of your employment contract.
- e. Please attach a summary of the days when you were physically present in another country (with indication of the country(ies), accompanied by the necessary documents to prove this physical presence.

f. Please provide a detailed calculation of the amount mentioned in box O.2 of your tax return.

ANSWERS