


## Report to the Federal Parliament: Permanent tax regularisations



At the request of Parliament, the Belgian Court of Audit examined whether the regulations pertaining to the fourth tax regularisation round are coherent and adequate, the tax authorities manage to deal with regularisation requests efficiently and equally, the tax authorities have sufficient insight into the black funds that are still eligible for regularisation and the various incentives that can encourage taxpayers to regularise are sufficiently put to good use.

The Court of Audit finds that the tax authorities do indeed deal with regularisation requests efficiently and equally. However, it has no sufficient insight into the black funds in Belgian bank accounts, mostly because of the Belgian fiscal banking secrecy. Whether the different incentives are sufficiently used is open to debate: although the banks' compliance policy bears fruit, one does not know to what extent there is an efficient prosecution policy ensured by the courts.

Consequently, the Court of Audit makes recommendations for a better organisation, risk analysis and follow-up. The Minister of Finance replied that he instructed the tax authorities to examine what improvements can be made in the future.