

Belgium Enacts Law Implementing Public Country-by-Country Reporting Directive

26 January 2024

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On 26 January 2024, Belgium enacted the law implementing the [Amending Directive to the Accounting Directive \(2013/34\) as regards the Disclosure of Income Tax Information by Certain Undertakings and Branches \(2021/2101\) \(the Public Country-by-Country Reporting \(CbCR\) Directive\)](#).

This Directive requires qualifying multinational enterprises (MNEs) doing business in the European Union to publicly disclose certain income tax information.

The deadline for EU Member States to transpose the Directive into domestic legislation was 22 June 2023. The first financial year of public reporting will be the year starting on or after 22 June 2024.

For previous reporting, see [Parliament Adopts Bill Implementing Public Country-by-Country Reporting Directive \(22 December 2023\)](#) and [Council of Ministers Adopts Bill Implementing Public Country-by-Country Reporting Directive \(26 July 2023\)](#).

The full text of the law of 8 January 2024, published in Official Gazette No. 2023048774 of 26 January 2024, is available [here](#) (in Dutch) and [here](#) (in French).