

**Question for written answer E-003443/2025
to the Commission**
Rule 144
Barbara Bonte (PfE)

Subject: Complex administrative procedure for recovering withholding tax from an EU Member State

There is currently no system for the automatic offsetting of withholding tax from Member States on dividends arising from share and bond investments in companies in other EU Member States. The Belgian State has already been ruled against twice on this matter. In some cases, there is a FBB tax-credit system (flat-rate settlement, as is the case with French dividends, for example), but in most cases there is not. The result is a particularly complicated, expensive and time-consuming administrative procedure – which can take months, if not years – to reclaim these withholding taxes in Belgium.

Does the Commission consider that the extremely complex conditions imposed by the Belgian State for recovering withholding tax from other EU Member States result in unequal treatment of citizens compared to, for example, companies and citizens from other Member States?

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