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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
VAT and other turnover taxes

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TAXUD/C/1

VAT in the European Community

APPLICATION IN THE MEMBER STATES,

FACTS FOR USE BY

ADMINISTRATIONS, TRADERS,

INFORMATION NETWORKS, ETC.

Note

This document collates a range of basic information, obtained from the tax authorities concerned, on the application of VAT arrangements in the Member States.

The sole purpose of distributing details of national provisions is to create a work tool. This document does not necessarily reflect the views of the European Commission, nor does it signify approval of the legislation concerned.

BELGIUM

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GENERAL INFORMATION

1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, E-MAIL)

Foreign traders can obtain information on the Belgian VAT system from:

Bureau central de TVA pour assujettis étrangers (BCAE)

Rue des Palais, 48 (6th floor)

B - 1030 Brussels

Tel.: (+32-257) 740.50 or 740.60

Fax: (+32-257) 963.59

E-Mail: contr.tva.bcae@minfin.fed.be

Information on the Belgian VAT system can also be consulted on the website of the Belgian Ministry of Finance (<http://www.minfin.fgov.be>).

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT ARE AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?

The Belgian tax authorities' website is:

<http://www.minfin.fgov.be>.

Information is available there in French and Dutch on:

- legislation,
- royal decrees,
- ministerial orders,
- European regulations,
- international treaties and conventions,
- circulars,
- decisions,
- flat rates,
- VAT manual,
- communications to taxable persons,
- advance tax rulings,
- case-law,
- parliamentary questions.

3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

See answers to questions 1 and 2. Information can also be obtained from the central tax authorities:

Administration de la fiscalité des entreprises et des revenus (AFER)
North Galaxy
Boulevard du Roi Albert II, 33, Bte 25
B-1030 Brussels,
Tel.: (+32-257) 627.17 (from 8:00 to 17:00)
Fax: (+32-257) 952.56

In principle, the information is available in the three national languages (French, Dutch and German).

VAT REGISTRATION OF FOREIGN TRADERS

4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?

In principle, all foreign traders must be identified for VAT purposes in Belgium as soon as they carry out in Belgium transactions covered by the Belgian VAT Code for which they have a right to deduct VAT and on which they are liable for VAT in Belgium.

However, for transactions other than intra-Community transactions, there are a number of exceptions relating to the occasional nature of transactions carried out in Belgium or exemptions.

5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATIONS, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?

As a general rule, foreign traders who are not established in Belgium and who only carry out transactions on which VAT is payable by the customer in accordance with Belgian law cannot register for VAT.

However, there are a number of exceptions to this rule and an identification number may be assigned upon request by foreign traders:

where they are taxable persons not established in Belgium carrying out construction work or transactions treated as such in Belgium;

where they are taxable persons not established in Belgium, but established in another Member State, carrying out transactions for which deferred payment is applicable (Article 194 of Directive 2006/112/EC and Article 51, § 2(5) of the VAT Code), where

the amount of Belgian VAT charged to them by their suppliers and which they may deduct exceeds the annual threshold of EUR 10 000.

6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT? (DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX, E-MAIL, ETC.)

Foreign traders with a fixed establishment in Belgium must apply for a VAT identification number from the local VAT inspectors office in the area where their main fixed establishment is located.

Foreign traders with no fixed establishment must apply to:

Bureau central de TVA pour assujettis étrangers (BCAE)

Cellule contrôle

Rue des Palais, 48 (6th floor)

B-1030 Brussels

Tel.: (+32-257) 740.50 or 740.60

Fax: (+32-257) 963.59

E-mail: contr.tva.bcae@minfin.fed.be

7. PLEASE PROVIDE A DETAILED DESCRIPTION OF THE PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY FOR FOREIGN TRADERS.

Foreign traders with a fixed establishment in Belgium are assigned a VAT identification number in Belgium once they have submitted a statement of commencement of trading (form No 604A) to their local VAT inspectors office on setting up their first fixed establishment. Where appropriate, additional information to that requested in the form must be provided in annexes (e.g. deed of incorporation, etc.).

Foreign traders with no fixed establishment in Belgium must apply to the BCAE (Central VAT Office for foreign traders) for a VAT identification number. They must submit a statement of commencement of trading to this Office. Depending on whether or not they are established in another Member State, they can or must have a representative in Belgium approved by this Office.

Applications for approval of such representatives must be submitted on the relevant forms, which are obtainable from the BCAE.

Forms for statements of commencement of trading (also No 604A) are obtainable from the BCAE or are available via the Internet at <http://www.finform.fgov.be>.

This statement of commencement of trading and, where applicable, the application for approval of representatives must be accompanied by:

- a statement attesting to the fact that the person in question is a taxable person, issued by the relevant authorities of the country in which the taxable person is established;

- a copy of the entry in the commercial register in the country in which the taxable person is established;

- a copy of the deed of incorporation if the taxable person is a legal person;

a copy of order forms or contracts showing that the person in question will be doing business in Belgium.

After checking that the conditions for registration are satisfied, and if, where appropriate, the conditions for approval are observed, the Central VAT Office for foreign traders will notify the foreign trader and, where applicable, his or her tax representative, of the VAT identification number assigned in Belgium.

Foreign traders who are not established in Belgium and who are not identified for VAT purposes and whose business in Belgium concerns solely:

the importation and subsequent supply of goods;

transactions involving the placing of goods which are not subject to VAT in warehouses, other than customs warehouses, or the release of goods from warehouses for their subsequent supply;

intra-Community acquisitions of goods or transactions treated as such, where these goods have not been placed in warehouses, other than customs warehouses, and their subsequent supply is exempt from VAT (because they are exported);

intra-Community acquisitions of goods or transactions treated as such, excluding any other transactions subject to VAT in Belgium,

may have recourse to the services of persons previously approved in Belgium to represent this category of taxable persons.

THRESHOLDS

8. WHICH THRESHOLD APPLIES FOR INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?

EUR 35 000

9. WHICH THRESHOLD APPLIES FOR ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?

EUR 11 200

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS NOT ESTABLISHED IN THE EU

10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?

Traders who are not established in Belgium or in the European Union are required to have a representative in Belgium approved before carrying out any transactions in Belgium other than transactions on which VAT is payable by the customer in accordance with Belgian law.

Transactions for which a representative in Belgium has to be approved are the same as those for which VAT registration in Belgium is compulsory. Taxable persons who are not established in the European Union are required to register for VAT purposes in Belgium and to have a tax representative approved.

Similarly, the conditions under which taxable persons who are not established in the European Union are not required to have a tax representative approved are the same as those under which they are not required to register for VAT in Belgium. These relate to the occasional nature of transactions or to exemptions.

11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

Representatives proposed to the authorities for approval must comply with the following conditions:

- 1) they must be able to enter into business contracts;
- 2) they must be established in Belgium;
- 3) they must be sufficiently solvent to meet the obligations incumbent on taxable persons under Belgian law;
- 4) they must agree to represent the taxable person;
- 5) Representatives may be legal or natural persons. They may be of Belgian or non-Belgian nationality, provided that they are established in Belgium. They may be tax offices established in Belgium, subsidiaries of taxable persons who are not established in the European Union or one of the latter's customers.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

Tax representatives have the same rights and obligations as those of the foreign traders they represent.

Tax representatives are also jointly and severally liable with their principals for payment of VAT, interest or fines relating to transactions carried out in Belgium.

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?

In this case, VAT, interest and any fines may be recovered from the foreign taxable person's customer. However, where the customer, acting in good faith, can provide proof of payment to the supplier of all or part of the VAT, the customer does not have to pay the VAT.

14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?

The authorities assess whether representatives are sufficiently solvent to meet their commitments.

If they are not, a guarantee is required to cover any VAT, fines, interest and costs payable by the taxable person.

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU

15. CAN FOREIGN TRADERS ESTABLISHED IN THE EU APPOINT A TAX REPRESENTATIVE?

Taxable persons who are not established in Belgium but are established in another Member State are allowed to appoint a tax representative in Belgium in cases where they carry out transactions in Belgium which, had they been carried out by a taxable person not established in the European Union, would have required a tax representative to be appointed.

Conversely, taxable persons who are not established in Belgium but are established in another Member State are not allowed to appoint a tax representative in Belgium in cases where they cannot, or are not required to, register for VAT purposes.

Taxable persons established in another Member State are never required to appoint a tax representative and VAT registration in Belgium is not dependent on the approval of a tax representative. Taxable persons established in another Member State who are registered for VAT in Belgium but do not have a tax representative are directly identified for VAT purposes in Belgium.

Taxable persons established in another Member State may also appoint a tax agent to comply with all or some of the obligations incumbent on them under Belgian VAT regulations.

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

See answer to question 11.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?

See answer to question 12.

18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?

See answer to question 13.

INVOICING

RULES ABOUT INVOICING

19. WHERE CAN THE RELEVANT RULES (LEGISLATION, REGULATIONS, INSTRUCTIONS, GUIDELINES, ETC.) BE FOUND?

Rules about invoicing are available on the Internet site of the Federal Public Service Finance at the following address: <http://www.fisconet.fgov.be>. Click on "*Fiscalité*" (Fiscal discipline), then on "*Taxe sur la valeur ajoutée*" (value added tax) and then:

1. click on "*Législation et réglementation*" (legislation and regulations), then "*Code - Lois*" (Codes – Laws), then "*Code de la T.V.A*" (VAT Code) and, finally, in "*Chapitre VIII: Mesures tendant à assurer le paiement de la taxe*" (Chapter VIII: measures to ensure tax payment), consult Article 53, § 2;
2. click on "*Législation et réglementation*" (legislation and regulations), then "*Arrêtés royaux-T.V.A.*" (Royal Decrees on VAT) then in "*A.R. 1: Mesures tendant à assurer le paiement*" (Royal Decree No 1: Measures to ensure payment), see Articles 1 to 13;
3. click on "*Directives et commentaires administratifs*" (administrative directives and comments), then "*Circulaires*" (circular letters). Note that the AFER circulars concerning invoicing have yet to be published, apart from the circular on self-billing (circular No AFER 48/2005, E.T.110.313 of 8 December 2005);
4. click on "*Directives et commentaires administratifs*" (administrative directives and comments), then "*Manuel TVA*" (VAT Manual), then "*Chapitre XII: Mesures tendant à assurer le paiement de la T.V.A. – Section 2: La facturation (points 428 à 447)*" (Chapter XII: Measures to ensure VAT payment, Section 2: Invoicing (points 428 to 447)).

ISSUE OF INVOICES

20. IN WHICH CASES MUST AN INVOICE BE ISSUED?

In accordance with Article 53, § 2, first paragraph, of the VAT Code, every taxable person who supplies goods or services other than those which are exempted under

Article 44 and which do not confer any right of deduction, is required to issue an invoice to his customer or to ensure that such an invoice is issued, in his name and on his behalf, by his customer or by a third party:

1. in respect of supplies of goods or services which he has made to a taxable person or to a non-taxable legal person;
2. in respect of supplies of goods as referred to in Article 15, §§ 4 and 5, which he has made to any non-taxable person;
3. in respect of supplies of goods referred to in Article 39a, paragraph 1, point 2, which he has made to any non-taxable person;
4. where the tax is payable by application of Articles 17, § 1, and 22, § 2, in respect of all or part of the price of the transaction, before a supply of goods or completion of the provision of services referred to in points 1 and 2;
5. where the price is paid in whole or in part before a supply of goods referred to in Article 39a, paragraph 1, points 1 to 3.

Apart from the obligation to issue an invoice in the cases set out above, an invoice must also be issued where taxable persons supply the following goods or services to natural persons for their private use, where these transactions take place in Belgium or where VAT is payable on all or part of the price of the transaction prior to the supply of goods or services:

1. supplies of:

- motorised land vehicles, new or second-hand, with a cylinder capacity of more than 48 cm³ or engine power of more than 7.2 kilowatts, intended for the transport of persons or goods and their trailers, including multi-purpose vehicles and camping trailers;
- yachts, boats and pleasure craft;
- aircraft, hydroplanes, helicopters, gliders, lighter-than-air balloons or airships, and other similar aircraft, whether heavier or lighter than air, with or without an engine;

2. the supply of new buildings (within the meaning of the Belgian VAT Code) and the constitution, transfer and reconveyance of property rights relating to such buildings;

3. construction work (within the meaning of Article 19, § 2, of the Belgian VAT Code) and various transactions relating to real property;

4. the supply of goods and services intended for the construction of a new building;

5. instalment sales and hire purchase;

6. supplies of goods which, by virtue of their nature, presentation, quantities sold or prices charged, are clearly intended for business use, and supplies of goods of the same type as those in which the customer trades or usually employs for his business;

7. supplies to establishments or places not normally accessible to private individuals;

8. supplies by producers or wholesalers;

9. supplies of spare parts, accessories and equipment for the goods referred to in point 1 above, and work, other than cleaning, on such goods, including the supply of goods to be used for such work, where their price, inclusive of VAT, exceeds EUR 125;

10. removal or storage of furniture and related services;

11. supplies and import of VAT-exempt goods and services:

- under diplomatic and consular arrangements;
- other than construction work, effected for the personal use of diplomatic, administrative and technical staff, consular career officials and consular staff attached to diplomatic and consular missions and posts;
- intended for international bodies and officials belonging to such bodies, where exemption is laid down in a convention to which Belgium is a party;
- intended either for official use of the forces of other States which are parties to the North Atlantic Treaty or of the civilian staff accompanying them, or for supplying their messes and canteens, where such forces take part in the common defence effort;
- to another Member State and intended for the forces of any State party to the North Atlantic Treaty, other than the Member State of destination itself, for official use of those forces or of the civilian staff accompanying them, or for supplying their messes and canteens, where such forces take part in the common defence effort;
- for bodies charged by foreign governments with the construction, setting out and maintenance of cemeteries, graves and memorials commemorating their war dead who are buried in Belgian territory;
- for the North Atlantic Assembly and members of its International Secretariat, where the exemption is provided for by the Act of 14 August 1974 concerning the status in Belgium of the North Atlantic Assembly;

12. supplies of investment gold for an amount exceeding EUR 2 500, including investment gold in the form of certificates for allocated or non-allocated gold or gold which is traded on gold accounts and including, in particular, gold loans and swaps, with right of ownership or claims in respect of investment gold, and investment gold transactions involving futures and forward contracts leading to a transfer of right of ownership or claims in respect of investment gold.

21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT / DEBIT NOTES)?

Taxable persons are required to issue an amending document when an invoice has to be corrected after it has been issued.

The amending document must be drawn up by the person who issued the original invoice and must refer specifically and unambiguously to this invoice by quoting the number and date of issue of the invoice concerned. Other information on the original invoice not requiring correction need not appear on the amending document.

If the amending document is a credit note with VAT, it must contain the following reference: "Tax to be repaid to the Treasury if deducted initially".

22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?

The invoice or other document in lieu thereof must be issued not later than the fifth working day of the month following that in which VAT becomes payable on all or part of the price.

In the case of intra-Community supplies of goods, the invoice or other document in lieu thereof must be issued not later than the fifth working day following that on which the supply was carried out. However, where the price is paid in whole or in part before the supply, the invoice must be issued not later than the fifth working day of the month following that in which all or part of the price was paid.

23. WHAT ARE THE RULES FOR SUMMARY INVOICING?

Taxable persons may (but are not obliged to) issue a summary invoice in respect of several transactions carried out during a period which they determine, as long as an invoice is issued at least once a month within the time limits referred to in point 22 above.

24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?

Invoices may be drawn up by the customer of a taxable person, in the name and on behalf of the taxable person supplying the goods or services, on condition that:

1. there is at the outset an agreement between the parties to apply this procedure; each party must be able to prove the existence of such an agreement at the request of the VAT authorities;

2. a specific procedure exists in principle for the acceptance of each invoice by the taxable person supplying the goods or services. The authorities accept that this agreement may cover several statements of account provided that they are clearly individualised by date of issue and order number in the acceptance document.

Where the statements do not refer to a tax (for example in the event of the reverse charge procedure or exemption), the parties may opt for an implicit acceptance procedure whereby, in the absence of a reaction by the required deadline, the statement is considered to be accepted by the supplier of goods or services.

25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?

There are no specific rules on the subject.

CONTENT OF INVOICES

26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?

The customer's VAT number must always be quoted on the invoice.

27. IS THERE ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE?

There are no specific rules on the subject.

ELECTRONIC INVOICING

28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.

No. Invoices may be sent electronically provided that the authenticity of their origin and the integrity of their content are guaranteed.

29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND THE PROCEDURE TO BE FOLLOWED.

No. Invoices may be sent electronically provided that the authenticity of their origin and the integrity of their content are guaranteed.

30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO ARTICLE 233(1), SECOND SUBPARAGRAPH, OF THE VAT DIRECTIVE (2006/112/EC) ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?

Yes. Invoices may be sent electronically provided that the authenticity of their origin and the integrity of their content are guaranteed.

31. IS THERE ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING?

There are no other specific rules on the subject.

STORAGE OF INVOICES

32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?

All invoices issued by taxable persons, either themselves or in their name and on their behalf by their customer or by a third party, and all the invoices which they have received must be stored within Belgian territory.

However, incoming invoices received electronically and outgoing invoices stored electronically and guaranteeing full on-line access in Belgium to the stored data may be stored in another EU Member State, provided that the VAT authorities, and more specifically the taxable person's VAT inspectors office, are informed in advance.

It should be noted that it is prohibited to store invoices in a territory located outside the European Union without a back-up in an EU Member State guaranteeing full on-line access in Belgium to the stored data.

33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.

Yes. See answer to question 32.

34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?

Invoices must be kept by the persons who drew them up, issued them or received them for seven years from 1 January of the year following their date.

The same requirement applies to taxable persons and non-taxable legal persons as regards invoices in respect of intra-Community acquisitions of goods or purchases made abroad.

35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE CONVERSIONS?

The authenticity of the origin and the integrity of the content of the invoices stored, as well as their legibility, must be guaranteed throughout the storage period.

Invoices received or sent electronically must be stored in their original form, including the data guaranteeing authenticity of the origin and integrity of the content of each invoice. Electronic storage of an invoice means storage by means of electronic data storage equipment including digital compression.

Invoices received or sent in paper form must be stored in their original form or digitally. In the case of digital storage, the technologies used or the procedure must guarantee the authenticity of the origin and the integrity of the content of the invoices.

36. IS THERE ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE?

There are no other specific rules on the subject.

SIMPLIFIED INVOICES

37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?

The Minister for Finance or his representative may, under the conditions they lay down, provide that invoices do not have to contain all the information that must normally be entered in invoices in respect of supplies of goods or services in Belgium in the following cases:

- where the amount of the invoice is minor;
- where commercial or administrative practice in the business sector concerned or the technical conditions under which the invoices are issued make it difficult to comply with all the obligations provided for.

Invoices must, in any event, contain the following information:

the date of issue;
identification of the taxable person;
identification of the type of goods or services supplied;
the VAT amount payable or the information needed to calculate it.

These simplified arrangements may not be applied to the following transactions:

supplies of goods at the place where goods are installed or assembled, where goods are installed or assembled by the supplier or on his behalf;
supplies of goods which give rise or could give rise to application of the special arrangements for distance selling;
intra-Community acquisitions of goods;
intra-Community supplies of goods.

Belgium uses the facility offered to Member States by the above provision by authorising simplification both of invoices for a minor amount and invoices issued in business sectors where commercial or administrative practice make it difficult to comply with the requirements referred to in Article 226 of Directive 2006/112/EC. However, invoice simplification is not permitted in respect of invoices relating to transactions referred to in Articles 20, 21, 22, 33, 36, 138 and 141 of Directive 2006/112/EC (cf. Articles 15 §2(2), §§ 4 and 5, 25b and 39a of the VAT Code).

a) Simplification connected with the application of a threshold

The threshold has been set by Belgium at EUR 125, including VAT. Consequently, invoices for an amount including VAT not exceeding EUR 125 need not contain more than the following information:

- the date of issue and a sequential number, based on one or more series, which uniquely identifies the invoice and under which the invoice is registered in the supplier's sales journal;
- the supplier's name or company name, address of administrative establishment or registered office and VAT identification number;
- the customer's VAT identification number or, failing this, the customer's name or company name and full address;
- identification of the type of goods or services supplied;
- indication of the applicable VAT rates and the total amount payable, per rate, including VAT.

This simplification will not be applicable to invoices in respect of:

- transactions exempt from VAT or carried out with exemption from VAT;
- transactions for which VAT is payable by the customer;
- transactions referred to under Articles 33 and 36 of Directive 2006/112/EC.

b) Simplifications connected with administrative practice of different business sectors

The sectors in which Belgium intends to allow simplification of invoices and the type of simplifications planned are listed below. The list is not exhaustive and may be supplemented depending on how the administrative practice in the various business sectors evolves.

1) Supply of goods and services of a continuous nature

On invoices in respect of the supply of goods or services of a continuous nature to a customer who holds a subscriber number (e.g. water, gas and electricity by distribution companies):

- the sequential number of the invoice may be replaced by the customer's subscriber number and the consumption period covered by the invoice;
- the customer's address may be replaced by the consumption address.

2) Transport tickets

Transport tickets issued to users by public transport companies will be considered as standard invoices provided that each ticket contains at least the following information:

- the date of issue or the period of validity;
- the service provider's name or company name, address of administrative establishment or registered office and VAT identification number;
- identification of the services supplied;
- the amount of VAT due or the information enabling it to be calculated.

3) Banking and financial transactions

Invoices in respect of banking and financial transactions need not contain more than the following information:

- the date of issue;
- a sequential number, based on one or more series, which uniquely identifies the invoice and under which the invoice is registered in the supplier's sales journal;
- the supplier's name or company name, address of administrative establishment or registered office and VAT identification number;
- the customer's VAT identification number or, failing this, the customer's name or company name and address must be provided;
- identification of the type of goods or services supplied;
- if the transaction is exempt from VAT, the amount of the transaction and the legal provision under which it is exempt;
- if the transaction is subject to VAT, the rates applying and the total amount payable, per rate, including VAT.

PERIODIC VAT RETURNS

38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

The following are required to submit periodic VAT returns:

1. taxable persons, excluding those persons who do not have any right of deduction;
2. taxable persons and non-taxable legal persons who are not required to submit returns:
 - where they are the customers of taxable persons who are not established in Belgium and have not appointed a tax representative for transactions on which they are liable for VAT pursuant to Article 193 of Directive 2006/112/EC or are not identified for VAT purposes in Belgium;
 - where they are liable for VAT for having received certain services or goods;
 - where they make intra-Community acquisitions of goods taxable in Belgium.

Taxable persons who do not have any right of deduction are the taxable persons covered by the exemption arrangements provided for in Article 56, § 2, of the Belgian VAT Code and the taxable persons referred to in Article 44 of the Code who exclusively supply goods or services on which tax is not deductible. Such taxable persons are excluded under point 1 because they do not submit monthly or quarterly returns. However, they are included by virtue of point 2 in cases where they are liable for VAT in Belgium either because they make intra-Community acquisitions of goods taxable in Belgium (exceeding the threshold or option) or because they are the recipients of certain supplies of goods or services. Like non-taxable legal persons, they are then obliged to submit a return whenever taxable transactions are carried out in the course of a calendar quarter. This return is known as a "special VAT return".

However, when such persons qualify for the derogation provided for in Article 3(1) of Directive 2006/112/EC, they must comply with the special arrangements described in the answer to question 41 when they acquire products subject to excise duty or new means of transport.

39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?

The VAT return must be submitted monthly and the payment must be made by the date on which this return has to be submitted.

Returns and payments may be made on a quarterly basis if:

- the taxable person's turnover does not exceed EUR 1 000 000;
- the taxable person does not supply mineral oils, as referred to in Article 3 of the Act of 22 October 1997 on the structure and rates of excise duties on mineral oils, and/or mobile telephones and computers and their peripherals, accessories and components and/or motorised land vehicles subject to the vehicle registration legislation for a turnover excluding VAT exceeding EUR 200 000;
- the total annual amount of all intra-Community supplies of goods referred to in Article 39a, first paragraph, points 1 and 4 of the Belgian VAT Code and of subsequent supplies of goods referred to in Article 25d, § 3, third paragraph, of the same Code does not exceed EUR 400 000.

In this case, however, taxable persons must also make monthly payments on account in respect of the amount of tax due which will be determined in the quarterly return to be submitted.

40. HOW ARE VAT SURPLUSES INDICATED IN THE PERIODIC VAT RETURNS REFUNDED? ARE THERE TIME LIMITS FOR REFUNDING THE SURPLUS VAT? (IF SO, PLEASE STIPULATE.)

Where the amount of VAT deducted in the periodic return of a taxable person in accordance with Articles 45 to 48 of the Belgian VAT Code exceeds the amount of VAT due, the surplus is in principle carried forward to the following return period.

However, if the return for the last period of the calendar year shows a surplus of this kind, in accordance with Article 76, § 1, of the Code, this surplus should be refunded within three months on express request by the taxable person or his representative. If the refund was made after the expiry of this period, interest of 0.8% per month would be automatically payable to the taxable person from the expiry of this period (Article 91, § 3, of the Code).

41. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALL TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.

Taxable persons who do not submit monthly or quarterly VAT returns and non-taxable legal persons making intra-Community acquisitions of new means of transport, but qualifying for the derogation provided for in Article 3(1) of Directive 2006/112/EC, must submit a return covering the intra-Community acquisition of new means of transport to the customs office where the VAT is to be paid.

Where such persons who qualify for the derogation referred to above make intra-Community acquisitions of products subject to excise duty, which are dispatched or transported to them pursuant to Article 7 of Directive 92/12/EEC, they must submit the excise document of release for consumption to the excise office where the VAT is to be paid. This document replaces the VAT return.

42. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

In fact, the only simplified method of calculating tax liability applies to the flat-rate scheme.

This scheme is applicable only to taxable persons, who are natural persons or partnerships (excluding cooperatives) with an annual turnover of not more than EUR 750 000, where this relates essentially to transactions with individuals for which no invoices have to be issued.

The simplification consists in general of calculating annual turnover on a flat-rate basis, i.e. on the basis of purchases, with profit margins being established by means of coefficients determined in advance by the authorities after consulting the professional associations concerned (see answer to question 51).

This scheme not only simplifies collection of VAT and accounting obligations for taxable persons but also facilitates the work of the tax inspectors.

RECAPITULATIVE STATEMENTS

43. CAN RECAPITULATIVE STATEMENTS BE SUBMITTED ON A QUARTERLY BASIS? IF SO, WHICH THRESHOLDS AND CONDITIONS APPLY?

Taxable persons who are not required to submit monthly VAT returns (see question 39) may submit quarterly statements in respect of their intra-Community transactions, **provided that** the total quarterly amount of their supplies of exempted goods has not exceeded EUR 100 000 during each of the four previous calendar quarters. Attention is drawn to the fact that supplies of intra-Community services are **not** included in the calculation of the threshold.

44. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 266 OF THE VAT DIRECTIVE (2006/112/EC)?

full identification of the declarant;

an L code to identify the transactions referred to in Article 262, point a, of Directive 2006/112/EC;
a T code to identify the transactions referred to in Article 262, point b, of Directive 2006/112/EC;
an S code to identify the transactions referred to in Article 262, point c, of Directive 2006/112/EC.

45. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No.

ELECTRONIC RETURNS

46. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY FOR AUTHORISATION TO SUBMIT RETURNS ELECTRONICALLY?

Taxable persons required to submit periodic returns must do so electronically. Consequently, no prior authorisation needs to be applied for.

However, taxable persons are released from the obligation to submit returns electronically until they, or where appropriate the person who is charged with submitting such returns, have the necessary IT equipment at their disposal to comply with this obligation.

To submit his return electronically, the taxable person uses the INTERVAT application made available by the tax authorities on the Internet site of the Federal Public Service Finance at the following address <http://www.minfin.fgov.be> (under e-services).

The INTERVAT application allows the data of the periodic return to be entered via an input screen or an XML file to be attached to this application containing the data of the return to be submitted.

To ensure the secure transmission of the periodic return data to the authorities, the taxable person must then attach his electronic signature, together with a class 3 digital certificate or the identification data of his electronic identity card.

To submit the return electronically, the taxable natural person or any other natural person charged to do so, must consequently have not only a computer, but also an Internet connection, a standard browser, his electronic identity card and a suitable card-reader or, failing this, a class 3 digital certificate issued by one of the certification authorities accepted by the tax authorities (Isabel, Globalsign or Certipost) and Acrobat Reader.

As soon as the authorities receive his return, an electronic receipt is dispatched automatically to the taxable person.

Further information can be obtained from:

Services centraux de l'Administration de la fiscalité des entreprises et des revenus
Direction VI/8A - Service automatisé TVA
North Galaxy – Tour B, Boîte 25,
Boulevard du Roi Albert II, 33, 1030 Brussels

or the Ministry of Finance website at <http://www.minfin.fgov.be> (under e-services).

47. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY FOR AUTHORISATION TO SUBMIT STATEMENTS ELECTRONICALLY?

Taxable persons required to submit periodic returns must submit the recapitulative statements electronically, according to the same terms and conditions as for submitting the periodic returns electronically (see question 46).

OBLIGATIONS ON IMPORTATION

48. WHO CAN BE DESIGNATED OR RECOGNISED AS LIABLE FOR VAT ON IMPORTATION IN ACCORDANCE WITH ARTICLE 201 OF THE VAT DIRECTIVE (2006/112/EC)?

The consignee is the person who is liable for the payment of VAT due on importation (Royal Decree No 7, Article 6, § 1)

The following may be consignees:

(Royal Decree No 7, Article 6, §§ 2 to 5)

Article 6 of Royal Decree No 7

Article 6, § 2 and 5, of Royal Decree No 7 has been applicable since 01.01.2004 (Articles 11 and 12, Royal Decree of 20.02.2004), Moniteur Belge of 27.02.2004

§ 2. The consignee is the customer or assignee to whom the goods are dispatched at the time when the tax is due and, in the absence of a customer or assignee, the owner of the goods at that time.

The vendor or assignor or a previous vendor or assignor may opt to act as consignee, on condition that he is established in Belgium or identified for VAT purposes in Belgium in accordance with Article 50, § 1, first paragraph, point 3, of the Code or that he is represented there by a person approved in advance in accordance with Article 55, § 3, second paragraph, of the Code.

§ 3. Where the imported goods are installed or assembled in Belgium by the supplier or on his behalf and the supply takes place in Belgium in accordance with Article 15, § 2, second paragraph, point 2 of the Code, the consignee is the supplier through whom or on behalf of whom the goods are installed or assembled.

The person who has sold or assigned the goods to the supplier referred to in the previous paragraph, or a previous vendor or assignor, may opt to act as consignee, on condition that he is established in Belgium or identified for VAT purposes in Belgium in accordance with Article 50 § 1, first paragraph, point 3, of the Code or that he is represented there by a person approved in advance in accordance with Article 55, § 3, of the Code.

§ 4. A supplier of contract work, lessee or borrower who has exported goods from the Community to undergo repair, processing, adaptation, making up or re-working may act as consignee for the application of the exemption provided for in Article 40, § 1, point 2(b) of the Code.

§ 5. Where his customer is not established in Belgium, the taxable person who submits the periodic returns referred to in Article 53, § 1, paragraph 1, point 2 of the Code may also act as consignee if the goods are sent to him:

1. at sight, on trial or in consignment, provided that, if he does not purchase them, he re-exports the imported goods from the Community;
2. with a view to undergoing repair, processing, adaptation, making up or re-working, provided that he re-exports the goods from the Community or these goods are assigned to him.

The Minister for Finance or his delegate shall determine the arrangements for the adjustment which must occur if the conditions laid down in this paragraph are not met.

49. WHICH RULES APPLY FOR THE DECLARATION AND PAYMENT OF VAT ON IMPORTATION?

The declaration on importation must be made in accordance with the customs legislation in force by means of a "single document", used as a home use declaration, drawn up in the name of the consignee referred to in question 48.

As a general rule, the VAT payable on importation must be paid to Customs at the time of the home use declaration. Under certain conditions, this payment may be deferred for a maximum of 10 days.

Taxable persons required to submit periodic returns may pay the tax payable on importation by entering it in the appropriate box of their periodic return, provided that they have received authorisation to do so.

50. DO YOU PERMIT DEFERRED ACCOUNTING IN ACCORDANCE WITH ARTICLE 211 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, UNDER WHAT CONDITIONS?

In Belgium, there is a system to defer payment until the VAT return for the VAT payable on importation.

Only taxable persons required to submit periodic returns may use this system. They must obtain authorisation in advance and they are required to make advance payment to the authorities of a sum corresponding to 1/24 of the VAT payable on importation calculated over a period of 12 calendar months.

ADMINISTRATIVE REQUIREMENTS

51. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?

The flat-rate scheme applies to small businesses with a turnover not exceeding EUR 750 000, excluding VAT, which habitually supply movable goods or services to private individuals and which do not issue invoices for their transactions.

In practice, the flat-rate scheme is open to taxable persons carrying out business in a sector for which the authorities have fixed flat-rate taxable amounts (see current list of sectors below) and who, apart from a turnover not exceeding EUR 750 000, excluding VAT, meet the following conditions:

1. the taxable person is a natural person, a partnership (SNC/VOF, SCS/CV) or a limited liability company (SPRL/BVBA);

2. the taxable person must be released from the obligation to issue invoices for at least 75% of his turnover. If the value of transactions requiring an invoice is greater than 25% but less than 40% of turnover, the authorities allow flat-rate taxable amounts to be applied provided that the transactions involve a small number of large customers or that the transactions requiring an invoice concern quantities of goods which are not significantly larger than those usually supplied to private individuals;

3. pursues or exercises a business activity in a sector for which flat-rate taxable amounts have been determined by the authorities. The flat-rate scheme currently applies to the following sectors:

- general food retailers
- butchers and pork butchers
- bakers and confectioners
- café owners
- hairdressers
- milkmen
- pharmacists
- doctors with dispensaries
- ice cream sellers
- non-dispensing chemists
- specialist retailers of fowl and game
- shoe shops
- cobblers
- retail fishmongers
- itinerant fishmongers
- chip shops
- textile and leather goods shops
- ironmongers
- fairground entertainers
- newsagents
- booksellers
- tobacconists.

Taxable persons who fulfil the conditions for the flat-rate scheme may opt for taxation under the normal scheme.

The coefficients applied are determined on the basis of data collected throughout Belgium by the authorities from as many traders as possible in each sector.

These data are used by the Committee on flat-rate taxation to establish national averages.

There are three types of regulations on flat-rate schemes depending on the method used to calculate turnover:

1. Flat rates established on the basis of profit margins:

Retailers' taxable turnover is made up primarily of supplies of goods. The goods sold are divided into categories and a coefficient is established for each category on the basis of the average gross profit earned by retailers for goods in this category. Taxable turnover is calculated by applying these coefficients to the total amount of purchases.

2. Flat rates established on the basis of presumed remuneration:

For small businesses whose main activity is the supply of services, turnover is calculated by multiplying the presumed number of hours or days worked by the taxable person by the presumed hourly remuneration or daily receipts.

3. Flat rates on the basis of normal return:

For certain types of businesses, turnover is calculated on the basis of the return on raw materials or on products purchased in Belgium or imported.

Coefficients vary from one sector to another and are adjusted each year.

52. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.

The Belgian VAT Code has introduced special schemes to simplify and reduce taxable persons' administrative obligations:

1. **the tax exemption scheme**, which exempts small businesses with an annual turnover not exceeding EUR 5 580 from having to submit periodic VAT returns. They may not charge their customers VAT and do not have to pay VAT to the Treasury. However, no deduction of input VAT paid is authorised. The invoices or documents in lieu thereof which they issue must bear the reference "Small business subject to the tax exemption scheme. VAT not applicable". They receive a VAT identification number. From 1 January 2010, this number is preceded by the letters BE. They must communicate this BE number to their customers and suppliers (it must be mentioned on contracts, invoices, order forms, etc.). However, for intra-Community acquisitions, it is only possible to indicate the BE number if they have first declared that the threshold has been exceeded or if they have opted in favour of the application of VAT to their intra-Community acquisitions. **NB:** As soon as they communicate their identification number preceded by the letters BE to their suppliers, they are presumed to have exercised this option.

Their obligations with regard to VAT are reduced to the strict minimum: submission of statements of commencement, change or cessation of activity, storage and numbering of the invoices received and issued, keeping of a cash receipts journal and keeping a capital goods spreadsheet. Before 31 March each year, they must submit a list of their customers subject to VAT in paper form or electronically (option) and include in it the total volume of turnover made during the previous year. If they have received goods or services on which VAT is payable, they must submit a special return at the latest by the 20th day of the month following the calendar quarter in which they received these goods or services. They must also declare to the Customs office any intra-Community acquisition of new means of transport where the threshold is not exceeded or the option for liability for taxation of their intra-Community acquisitions of goods has not been taken up and declare to the Excise collection office any intra-Community acquisition of products subject to excise duty when the threshold has not been exceeded or the option for liability for taxation of their intra-Community acquisitions of goods has not been taken up. They are also required to submit a statement of their intra-Community transactions (supplies of goods and/or services) in paper form or electronically (option possible).

2. the special scheme for farmers. The farmers subject to this scheme are exempted from having to issue invoices, submit VAT returns or make VAT payments to the Treasury. Their customers must, if they are taxable persons themselves (unless they are other farmers covered by the special scheme for farmers in Belgium) or non-taxable legal persons required to carry out intra-Community acquisitions in the Member State of arrival, refund to them the tax paid on the different components of the price of the agricultural product or service, determined on a flat-rate basis. These customers have the right to deduct the tax.

This means that the goods and services supplied by farmers are incorporated into the VAT system without farmers themselves being subject to excessive tax obligations except for obligations relating to any intra-Community transactions they carry out.

They must submit a special return when they are liable for Belgian VAT following supplies of certain services to them by taxable persons not established in Belgium or intra-Community acquisitions of new means of transport, products subject to excise duty and other goods if they have made intra-Community acquisitions for an amount exceeding EUR 11 200 during the current calendar year or the previous calendar year or if they have opted for taxation.

They are required to communicate systematically their VAT identification number (preceded by the code BE) to all their suppliers and customers.

However, where intra-Community acquisitions of goods are concerned, they do not have to communicate this VAT identification number (preceded by code BE) to suppliers unless they have exceeded the threshold of EUR 11 200 of intra-Community acquisitions during the current year or during the previous calendar year or have opted for the taxation of intra-Community acquisitions of goods.

Supplies of services to a taxable person established in another Member State are in principle (apart from exceptions) located in the place where the customer of these services has established his business, in so far as he is acting as a taxable person, and the farmers must enter in the annual intra-Community statement the full amount of supplies of services of this type which are in fact taxed in the Member State of taxation. This statement may be submitted in paper form or electronically.

3. Under **the special arrangements for taxing the profit margin**, which apply to second-hand goods, works of art, collectors' items and antiques, VAT is calculated in principle on the difference between the purchase price and the selling price.

Taxable dealers may apply the arrangements for taxing the margin in respect of the supply of second-hand goods, works of art, collectors' items and antiques only if these goods were supplied to them within the Community by the suppliers listed below, provided that the latter did not have any right to exemption from, or refund of, VAT on the purchase, intra-Community acquisition or importation of these goods.

The suppliers in question are non-taxable persons, taxable persons who have carried out such supplies exempted from value added tax in accordance with Article 44(2)(13) of the Belgian VAT Code or under the exemption scheme laid down by Article 56(2) of that Code where they concern capital goods, or other taxable dealers, where these supplies have been taxed under the special scheme for taxing the profit margin.

For the transactions referred to in Title XII, Chapter 4, Section 2, Sub-sections 1 and 3, of Directive 2006/112/EC, invoices or any other equivalent document issued by the taxable dealer must bear the following endorsement: "Supplies subject to special arrangements for taxing the profit margin. VAT not deductible".

53. IN WHICH LANGUAGE(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?

The forms (periodic returns and recapitulative statements) are available in the three national languages (French, Dutch and German).

RIGHT OF DEDUCTION

54. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?

1. Manufactured tobaccos;

2. Spirits other than those intended for resale or to be supplied for the purposes of a supply of services;
3. Accommodation, meals and beverages under an accommodation or catering contract.

There are, however, two exceptions to this exclusion:

- where these costs are incurred by a company's staff effecting outside supplies of goods or services;
 - where these costs are incurred by taxable persons who in turn supply the same services for consideration;
4. Entertainment costs. These are public relations costs incurred by companies in providing hospitality for outside visitors, in particular suppliers and customers.

55. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?

For the supply, importation and intra-Community acquisition of motor vehicles intended for transport by road of passengers and/or goods and for goods and services relating to these vehicles, the deduction may under no circumstances exceed 50% of the taxes paid.

However, this provision is not applicable to the following motor vehicles:

- a) vehicles with a permissible maximum weight in excess of 3 500 kg;
- b) vehicles for passenger transport seating more than eight people, not including the driver;
- c) vehicles specially adapted for transport of the sick, the injured and prisoners and as hearses;
- d) vehicles which, on account of their technical characteristics, may not be entered in the vehicle register of the Vehicle Registration Department;
- e) vehicles specially fitted out for camping;
- f) the vehicles referred to in Article 4, § 2, of the Code of taxes assimilated to income taxes (the Code of taxes assimilated to income taxes is available in French and Dutch in the fiscal database at <http://www.fisconet.fgov.be>);
- g) mopeds and motorcycles;
- h) vehicles intended to be sold by a taxable person whose economic activity consists of the sale of motor vehicles;
- i) vehicles intended to be rented out by a taxable person whose economic activity consists of renting out motor vehicles accessible to anyone;

j) vehicles intended to be used exclusively for carrying passengers for reward;

k) new vehicles within the meaning of Article 2(2)(b) of Directive 2006/112/EC, other than those referred to under points h), i) and j), forming the subject of supplies exempted by Article 138(2)(a) of this Directive. In this case, however, the amount deducted may only be equivalent to the amount of tax which the taxable person would have had to pay if the supply had not been exempted.