



VAT Summaries

Short updates on VAT developments in Belgium and the European Union

17 October 2018

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EU Council agrees on measures to combat VAT fraud

On 2 October 2018, the Council of the European Union reached a political agreement on the introduction of a generalised reverse charge mechanism and adopted measures to strengthen administrative cooperation in the field of VAT. Furthermore, the Council decided to extend the application of two existing temporary measures until 30 June 2022: (1) the optional reverse charge mechanism and (2) the quick reaction mechanism.

European Council agrees on four 'quick fixes' to EU VAT system

On 2 October 2018, European finance ministers agreed to introduce four quick fixes to improve the current cross-border VAT regime, applicable as of 1 January 2020. The agreement did not include a fifth quick-fix that was suggested earlier this year in relation to the cost-sharing VAT exemption for the financial and insurance sectors which was discussed during in the ECOFIN Council of 22 June 2018.

Reduced VAT rate for e-books

On 2 October 2018, the European Council agreed on the legislative proposal allowing Member States to apply reduced, super-reduced or zero VAT rates to electronic publications, aligning them with the VAT treatment of physical publications. In Belgium, this will allow the government to introduce the reduced rate of 6% for e-books and the zero rate for e-newspapers, which required this change to the VAT Directive as a preliminary step.

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