



## **FSI tax alert** Belgium

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### **Belgian VAT exemption for insurance claims handling narrowed as from 2018**

On 12 June 2017, the Belgian VAT administration published a circular letter narrowing the current scope of the exemption for insurance claims handling.

Currently, the Belgian administrative guidance allows a broad application of the exemption even when insurance claims are handled by a party that is not involved in finding and introducing the prospect to the insurer.

As a result of the "Aspiro" European Court of Justice Case on 17 March 2016, the Belgian VAT authorities limit this exemption to insurance claims handling provided by a supplier involved in intermediating the conclusion of or change to the underlying insurance policy.

The circular letter will apply to all insurance claims handling assigned from 1 January 2018. A separate publication is announced for the VAT treatment of activities performed by underwriting agents.

Deloitte's VAT specialists are readily available to provide a detailed impact assessment of the circular letter on incoming and/or outgoing supplies.

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## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

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