



Indirect Tax Alert

Brexit deal

VAT registration: no obligation for UK companies to appoint fiscal representative in Belgium

The UK-EU future economic partnership agreement reached on 24 December 2020 includes a protocol on administrative cooperation and combating fraud in the field of VAT, as well as mutual assistance for the recovery of claims relating to taxes and duties.

While such protocol mainly concerns the relationships between tax authorities in the UK and those in EU Member States, one practical effect it has for businesses established in the UK is that they should, in principle, be able to register for VAT in EU Member States without the obligation to appoint a fiscal representative.

If a country in which a taxable person is established or has its seat does not have any mutual assistance legal instrument that is similar in scope with EU Regulations in that field, Member States can under article 204 of the EU VAT directive require such taxable persons established outside the EU to appoint a tax representative.

Subject to the European commission's confirmation of the UK-EU protocol's equivalence in scope (which is likely), the Belgian VAT authorities confirmed that there is no longer a legal basis to oblige a UK established taxable person to appoint an individual fiscal representative for its Belgian VAT registration. UK established taxable persons will therefore retain the option to voluntarily appoint an individual fiscal representative, or to opt for direct VAT registration.

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