



## VAT alert Belgium

### **Abolition of monthly advances payable by quarterly VAT filers: Royal Decree published**

*A Royal Decree regarding the repeal of the prepayment requirement for quarterly VAT taxpayers in Belgium has been published on 23 February 2017 and will be effective as of 1 April 2017 ([French](#) | [Dutch](#)). As announced in the [20 January 2017 VAT alert](#), quarterly VAT filers will no longer need to complete VAT pre-payments currently due during the second and third month of each quarter. This is a significant reduction in pre-financing and administration for SMEs.*

While the monthly advance payments are abolished, quarterly VAT filers will, under the new regime, be obliged to make a year-end advance payment, similar to the existing regime for monthly VAT filers. This advance payment is due by 24 December at the latest each year.

Quarterly VAT taxpayers can choose between the following calculations:

- In principle, the advance payment is equal to the net VAT amount due for transactions performed from 1 October until 20 December within the calendar year. In this case, the advance payment amount must be reported in box 91 of the VAT return for the fourth quarter (to be filed by 20 January of the following year).
- Otherwise, the amount of the year-end advance payment will be equal to the amount of tax due during the third

quarter of the year, as reported in box 71 of the VAT return for the third quarter. In this case, no amount should be reported in box 91 of the VAT return for the fourth quarter.

Quarterly VAT filings are in principle open to all businesses that have a yearly turnover below EUR 2.5M. Businesses within this threshold that have opted in the current regime to file monthly VAT returns to avoid the pre-payment regime's disadvantages, have the possibility to opt for the quarterly regime. Such a switch must be initiated by the taxpayer through a written and justified request towards their competent VAT Office.

Once the request is approved, the new quarterly periodicity would enter into force as from the first day of the VAT return period that follows the approval date. Consequently, businesses can already send their requests, and the benefit of the new legal regime would be applicable as from 1 April 2017, if the VAT authorities' approval is obtained before that date.

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## Contacts

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