



VAT alert Belgium

Catering services: Supply of goods or services? An update



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At the end of June 2014, the Belgian VAT administration published an administrative decision (E.T. 100.714, dd. 24.06.2014) commenting on the VAT qualification and possible VAT related consequences of a number of types of restaurant and catering services.

Through another decision (E.T. 100.714/2, dd. 26.09.2014), the Belgian VAT Administration decided to delay the entry into force of said decision until 1 January 2015, as it recognises that its exercise entails a number of practical difficulties.

Delayed entry into force

Generally, the decision's entry into force has been postponed from 1 October 2014 to 1 January 2015.

For existing contracts subject to the rules of public tendering (*'overheidsopdrachten'* / *'marchés publics'*), the Belgian VAT Administration accepts that the parties involved continue to apply the old rules if the following conditions are both fulfilled:

- It concerns either a new contract signed before 1 October 2014 or an existing contract that was prolonged before that same date;
- The new contract or the prolongation of the existing contract takes effect before 1 January 2015.

Contacts

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium or:

- Guy Decoene, +32 9 393 74 02, gdecoene@deloitte.com
- Johan Van der Paal, +32 2 600 66 39, jvanderpaal@deloitte.com
- Ivan Massin, +32 2 600 66 52, imassin@deloitte.com

For general inquiries contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>

[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

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