



## 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

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