



## VAT alert Belgium

### Belgian Minister of Finance confirms intention to implement mandatory B2B e-invoicing

In accordance with the announcements in the 2022 budget agreement, Belgium's Minister of Finance Vincent Van Peteghem released a policy note on 29 October 2021 reaffirming the intended implementation of an e-invoicing mandate for business-to-business (B2B) transactions in the near future.

#### What can be expected?

A legislative proposal is expected in 2022 with details on the timing and practical implementation of mandatory e-invoicing but the government has previously indicated that it intends to take into account the experiences of other EU member states.

It is currently unclear when the rollout will begin and precisely what form the obligation will take but implementation is expected to be introduced progressively, potentially determined by the size of the business. Large businesses would be likely to be the first to be asked to comply with e-invoicing requirements, while small and medium-sized businesses would be affected at a later stage.

It is important to note that while the definition of an e-invoice is currently very broad, namely any invoice that has been issued and received in any electronic format (e.g., a PDF file transferred to another party via email), the e-invoicing obligation will apply only to a specific type of e-invoice. It will require invoices to be issued, transmitted, received, and processed electronically in a "structured format," i.e., a machine-readable format that can automatically be

imported into the buyer's accounts payable system without the requirement for details to be entered manually.

The government has also announced that it will allow the use of e-invoicing and e-receipts without explicit acceptance from the customer. Suppliers will therefore in the near future be able to proceed to VAT compliant e-invoicing, unless the customer explicitly requests paper invoices.

## Digital reporting

While digital reporting often goes hand in hand with e-invoicing, the Minister of Finance has not yet commented specifically on the subject suggesting that the government's initial focus will be primarily on e-invoices. This does not mean that digital reporting will not be introduced at a future date, but it is currently not a priority for the government.

## Implications for businesses

Mandatory e-invoicing may bring significant benefits to the government in terms of counteracting tax avoidance and tax evasion and eventually may simplify the VAT compliance process. However, it represents a new challenge for Belgian businesses who should start preparing for the new obligations in advance.

Belgium is following a growing trend of tax digitalisation and joins other countries that have already announced their intention to implement mandatory e-invoicing for B2B transactions, such as France and Poland. It is evident from a review of the current proposals in various EU member states (with many more expected) that businesses operating across the EU may find themselves struggling to keep up with fast emerging e-invoicing requirements, which may differ from country to country since there are currently no plans to harmonise e-invoicing models across the EU.

Deloitte Belgium's e-invoicing team is ready to assist businesses in this journey, with advice on e-invoicing requirements and potential solutions.

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### Contacts

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