

## VAT Alert

### News you can count on



2 December 2013

#### Transitional regime for 'advance invoices': extension until 31 December 2014 confirmed

The Belgian Minister of Finance has decided to extend the transitional regime that allows the issuing of advance invoices under the new 'tax point' rules until 31 December 2014 (**Beslissing E.T. 124705, dd. 22.11.2013** / **Décision TVA, E.T. 124.705, dd. 22.11.2013**).

#### Extension of transitional regime

Within the framework of the Second Invoicing Directive's transposition, beginning this year, the rules regarding the moment when the VAT becomes due ('tax point') were also changed. The most important change was that an advance invoice is no longer considered to constitute such a 'tax point'.

However, the Belgian VAT authorities put in place a transitional regime, which allows the supplier of a local B2B supply to choose either the new rules, or the former regime's application. Hence, where the supplier selects the former regime, advance invoices can still be issued until 31 December 2013, with the new decision allowing advance invoices until 31 December 2014

#### Advanced invoicing allowed

The current transitional regime also imposes that where a supplier aims to apply the new tax point rules, he is not allowed to issue an (advance) invoice. Instead, the payment of an advance should be requested by a 'request for payment' document. The actual invoice can only be issued upon the moment the payment is received or upon the moment of supply.

The new decision simplifies the abovementioned process.

Where the supplier chooses to apply the new 'tax point' rule, he is allowed to issue an advance invoice. The invoice should contain a reference that the new 'tax point' rule is applied and that the recipient is not allowed to deduct this VAT until the moment of the invoice's payment or until the moment of supply.

#### Other supplies

For local B2B (subject to reverse charge) and intracommunity supplies, the current transitional regime is also extended until 31 December 2014.

#### What's next?

The Minister also announces that further contacts will be set up with the business community in order to assess whether measures are needed post 31 December 2014 in order to reduce the administrative burden of businesses under the new tax point rules

## Contact

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