

## VAT Alert

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9 January 2014

#### User-friendly Self-Billing Rules

*Following the VAT law change in January 2013 with respect to invoicing, the Belgian tax authorities published a circular letter explaining the practicalities regarding Self-Billing. In contrast to the previous guidance on the subject, the new circular letter clearly takes into account the simplifications needed by businesses when applying Self-Billing. The key enhancements are as follows:*

- Self-Billing (hereafter referred to as SBI) envisages that the customer issues the invoice in the supplier's name and for the latter's account. SBI is allowed in Belgium provided that a prior agreement exists and that each SBI is subject to an acceptance procedure. The SBI should explicitly mention "Factuur uitgereikt door afnemer" for invoices in Dutch and "Autofacturation" for invoices in French.
- The prior agreement should be concluded before the first SBI is/has to be issued. The prior agreement's contents and form can be decided upon freely by the contracting parties. However, it remains important that both parties can demonstrate the existence of this prior agreement towards their tax office in case of an audit.
- The acceptance procedure can be agreed upon freely between the contracting parties (e.g. explicit or implicit). Compared to the old obligations regarding acceptance, the new rules allow businesses to select an implicit acceptance procedure which is in line with known practices.
- Practicalities such as the SBI's numbering and use of internal documents by the supplier have been simplified. The use of internal documents is often needed where the posting of sales in the supplier's accounting is automated in an ERP system.
- The new circular letter also lists the conditions to apply reverse charge (often optionally) when SBI is applied.

Businesses applying SBI are encouraged to check where simplification can be applied in their existing SBI procedures. For businesses not applying SBI yet, it may be worthwhile looking into the opportunity for selected types of purchases and/or supplies. With the new rules, compliance with VAT legislation is improved in many cases.

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