



VAT alert

Belgium

Automated collection of outstanding VAT debts

In an attempt to harmonise the procedure for authorities' collection of (tax) debts, a draft law to automate the collection of VAT debts is currently on the table.

Inspired by the automated collection procedure for direct taxes, the government proposes the introduction of a similar process for VAT debts.

Under the current rules, the authorities have to issue a notice of enforcement (*'dwangbevel'* – *'contrainte'*) in order to enforce the payment of outstanding VAT debts, late payment interests and (administrative) fines (if any). This notice is the last stage of the administrative procedure. In order for this notice of enforcement to have effect, it should be officially executed by the responsible tax officer. This notice of enforcement currently constitutes the legal act by which the Belgian authorities establish a VAT liability.

The draft law aims to replace the notice by a 'collection register', which lists VAT taxpayers' outstanding VAT debts. Under the new procedure, this register will be automatically enforceable and will thus be the title on the basis of which the collection of VAT debt can be executed. A formal notice of enforcement will no longer be needed. Businesses can appeal against the register of enforcement in the same way as opposing a notice, i.e. filing a claim before the court.

This entails a significant administrative simplification for VAT authorities to collect their outstanding debts.

The new procedure would enter into force as of 1 January 2019.

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