



VAT alert Belgium

Addendum to VAT alert on Autonomous Municipal Companies and the “for-profit” notion

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Following the previous [alert of 3 February 2016](#), the announced [decision nr. ET 129.288 of 19 January 2016](#) has in the meantime been published on the Belgian tax authorities' website.

Compared to the draft decision, the published version contains one extra clarification regarding the timely application of the new administrative viewpoint.

The new administrative viewpoint enters into force from 1 January 2016.

As announced in [the previous VAT alert](#), decisions from the local VAT authorities and the Central VAT authorities that are not in line with the new administrative viewpoint remain valid for the past. However, from 1 January 2016 these decisions can no longer be applied and AMC's must align with the new administrative viewpoint.

Taking into account the principle validity period of 5 years for advanced rulings issued by the Ruling Commission, the new viewpoint must only be applied after the expiration of the validity period of the decision (only if the conditions of the advance ruling are respected and the circumstances still correspond with those mentioned in the application for the advance ruling).

It is recommended for AMC's with former decisions conflicting with the new viewpoint to assess the impact of this change regarding the "for-profit" concept and to take the appropriate measures.

Deloitte Belgium's VAT team is readily available to assist in exploring the different options.

Contacts

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