Belgian VAT legislation on vouchers not yet published but still applicable as of 1 January 2019

The EU VAT Directive on the VAT treatment of vouchers should, in principle, have been transposed into Belgian law by 31 December 2018 at the latest. In this regard, the Minister of Finance published a message (Dutch | French) explaining that due to a parliamentary delay, the adjustments to the Belgian VAT Code have not been published as scheduled.

Notwithstanding the legislation’s pending publication, the Minister of Finance assured that it will have retroactive effect as of 1 January 2019. As such, the new rules on vouchers should already be adhered to in practice.

For the new legislation’s application, the message states that taxable persons can rely on the draft law (Dutch | French) and particularly on Circular 2018/C/127 (Dutch | French) of 7 December 2018, published by the VAT authorities and containing Frequently Asked Questions (“FAQ”) relating to the VAT treatment of ‘sold’ vouchers (as covered by the 12 December 2018 VAT alert).

Deloitte’s VAT team is readily available to assist with any questions concerning the practical implementation of the new VAT rules on vouchers as of 1 January 2019.
Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Nathalie Wittock (Laga), nwittock@laga.be, + 32 2 800 71 02
- Guy Decoene, gdecoene@deloitte.com, + 32 9 393 74 02
- Ivan Massin, imassin@deloitte.com, + 32 600 66 52

For general inquiries, please contact: be delloittetax@deloitte.com, + 32 2 600 60 00

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