



VAT alert Belgium

Clarification from VAT authorities on registered cash register system implementation



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The VAT administration has published an additional decision (E.T. 127.190) regarding the implementation of the registered cash register system (“*geregistreerd kassasysteem/système de caisse enregistrée*”, hereafter referred to as “GKS/SCE”). In this decision, the VAT administration provides clarifications and particularities on a number of topics.

The GKS/SCE legislation implies that the owner of an establishment which provides restaurant or catering services on a regular basis should issue tickets to its customers by means of a GKS/SCE. A taxpayer is deemed to supply these services on a regular basis if 10% or more of the (*horeca*) turnover (excluding VAT) results from restaurant or catering services on which the reduced 12% VAT rate is applicable.

The most important topics in the new decision in this respect are:

- **Registration date:** It was confirmed again that the GKS/SCE legislation becomes applicable on 1 January 2015. The deadline to calculate the 10% rule (to determine if the GKS/SCE legislation applies) and to register the establishment remains on 28 February 2015. Upon registration, the taxpayer will receive a date on which the GKS/SCE should be implemented in the course of 2015. However, non-proportional fines with respect to the GKS/SCE are suspended until 1 January 2016.
- **Company restaurants:** In this decision, the VAT administration has foreseen important simplifications with respect to company restaurants run by third party suppliers. These may impact billing arrangements between the third party suppliers and the companies outsourcing their catering to them.
- **Seminar organisers:** As a simplification measure, the VAT administration agrees that seminar organisers do not have to issue a GKS/SCE ticket for meals supplied during the seminar, to the extent that the organiser appeals to a third party supplier for the meals (who has to issue a GKS/SCE ticket to the seminar organiser).
- Further clarifications are provided on a number of **other topics**, such as the GKS/SCE's impact on special VAT regimes and the exempt transactions' (art. 44 of the VAT Code) impact on the 10% rule calculation.

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