



VAT alert Belgium

Companies acting as director: regulation deferred until 1 January 2016



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As announced in our [VAT Alert of 24 November 2014](#), a new administrative decision announced that directors acting through a company were obliged to charge VAT on their fees as from 1 January 2015. The current optional regime, in place since 1993 and whereby companies can consider their mandates as not subject to VAT, would be abolished.

The decision's late publication gave rise to several questions. As directors-companies were to apply the normal VAT rules as from 1 January 2015 onwards, this also implied that in some cases, their services could qualify for a certain VAT exemption (exemption regime for small enterprises, management of collective investment vehicles etc.). Additionally, for some cases, this new regime implied that director agreements already in place had to be revised; to differentiate director's fees from operational fees for example. Moreover, the director-companies concerned needed to apply for a VAT registration number, which caused quite some time pressure on the businesses involved.

Hence, the new regulation's delayed entry into force provides businesses with much needed time to prepare for the new regime's 1 January 2016 entry. The additional time will also allow companies to consider potential alternatives for the future.

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