



VAT alert Belgium

Final tax point rules: entry into force deferred until 30 June 2015



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Upon the invoicing directive's transposition on 1 January 2013, a major change was brought to the tax point rules under Belgian VAT by abolishing the issuance of an (advance) invoice as tax point. Considering the major practical impacts this change has triggered, a transitional regime applied in 2013 and 2014.

On 7 October 2014, the Ministry of Finance published its final guidance on the tax point rules, foreseeing definitive guidelines and simplifications that will apply as of 1 January 2015 (see our [VAT Alert from 14 October 2014](#)). In essence, this decision allows a supplier to issue an advance invoice (even if no tax point has yet occurred); however, while referring to the "expected" tax point date in case the invoice is issued more than 7 days before the taxable event. These advance invoices will be considered as fully compliant. Hence, the customer can also deduct VAT based on this invoice. This deduction is 'final' unless the tax point (supply or payment) does not occur during the "window period" of three months after the invoice date (no window period applies for reverse charge invoices). For intra-EU transactions (both goods and services), the simplifications only concern the invoice content for advance invoices. Reporting of transactions in the VAT return and the ESL, both from a supplier and customer perspective, should always align with the actual tax point rather than the invoice date.

These new guidelines would normally enter into force as of 1 January 2015.

However, the Belgian VAT authorities have now decided not to impose these new guidelines until 30 June 2015 (Decision n° ET 127.191 dated 25 November 2014, but only published on 3 December 2014). This means that the VAT authorities will not scrutinise businesses applying the current transitional rules of 2014 until that date.

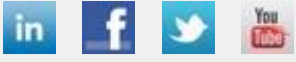
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