



## **VAT alert** Belgium

### **Is a compliant invoice still important?**

On 15 September 2016, the ECJ issued a judgment in two cases which both related to VAT that has been deducted on the basis of non-compliant invoices. In *Barlis (C-516/14)*, invoices for lawyer fees simply mentioned 'legal services' during a certain period, with some invoices missing the starting date. In *Senatex (C-518/14)*, the VAT number of the supplier was missing.

The ECJ is of the opinion that the right to deduct VAT cannot be rejected solely because the taxable person holds a non-compliant invoice while the taxpayer can demonstrate that he has purchased the goods or services from another taxpayer for the supply of taxable transactions. The burden of proof, that the material condition to deduct input VAT is fulfilled, lays both in the hands of the authorities and the taxpayer.

Moreover, the right to deduct VAT can be exercised when the (non-compliant) invoice was originally drawn up, and cannot be postponed by the authorities to the year in which the invoice was corrected.

Although the Court puts forward the formal requirement of a compliant invoice, it also indicates that a non-compliant invoice in these two cases can only be penalised with a fine and not through the rejection of input VAT deduction.

## Contacts

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

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