



## **VAT alert** Belgium

### **New tolerance to exempt cafeteria income from VAT**

A number of taxpayers operating exempt services as per article 44 in the VAT code (i.e. hospitals, retirement homes, museums, etc.) can opt to exempt their cafeteria income from VAT if they qualify as "auxiliary".

A recent decision extends this tolerance to all type of meals (including fries, potatoes, etc.) and abolishes the condition that no other VAT taxable activities (e.g. parking facilities externally accessible to non-visitors) can be exercised. Moreover, exceeding the former 10% threshold up to 11% once every 5 years is allowed.

Please note that Public service centres (*OCMW dienstencentra / centres de services des CPAS*) are explicitly excluded from this tolerance.

Facilities such as hospitals, psychiatric clinics, retirement homes, concert organisers, museums operating a cafeteria should check whether the new conditions have an impact on the VAT treatment of their cafeteria and should also assess the overall VAT impact for the past (potential VAT revisions) and the future.

Deloitte can assist in the assessment and in finding the most optimal way to proceed.

## Contacts

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

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:  
<http://www.deloitte.com/be/tax>

## Deloitte Academy Upcoming events

- 27/09/2016 [Internationale handel: De btw-regelgeving vertaald naar de praktijk](#)
- 19/10/2016 [Dispute Prevention \(Part 2\): Preventing Disputes Through The Use Of Advance Pricing Agreements \(APAs\)](#)

### Replay past webinars



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2016. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)