



VAT alert Belgium

Own goods' transfer between two Belgian VAT warehouses



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The Belgian VAT administration recently published an administrative decision (E.T. 124.559, dd. 11.09.2014) commenting on the VAT treatment of the movement of own goods between two Belgian VAT warehouses covered by different VAT warehousing licenses.

Background

In principle, the transfer of own goods stored under the Belgian VAT warehousing regime to another place in Belgium (outside any commercial transaction) gives rise to a withdrawal from the VAT warehousing regime and a VAT regularisation. Exemption from VAT regularisation is only possible when goods are transferred to another Belgian VAT warehouse and when the goods are allowed to be placed again under the VAT warehousing regime.

Taking into account the restrictions regarding the nature of goods which are allowed to be placed under the VAT warehousing regime (for T2 community goods, only when they are listed in Royal Decree no. 54 of the Belgian VAT Code), the transfer of goods initially imported into Belgium from one Belgian VAT warehouse to another often results in a mandatory VAT regularisation.

New administrative tolerance

According to the new administrative decision, other T2 community goods in addition to those mentioned in Royal Decree no. 54 of the Belgian VAT Code, can also be transferred from one Belgian VAT warehouse to another with the retention of the VAT warehousing regime provided a number of specific conditions are fulfilled:

1. The transfer is a mere movement of own goods to another VAT warehouse and is not linked to any commercial transaction;
2. The second Belgian VAT warehouse needs to be recognised as a VAT warehouse for the storage of the concerned goods as if the goods were directly stored into the second VAT warehouse. This implies that the status of the goods at the moment of their inbound into the first VAT warehouse (T1 or T2) will determine for which type of goods the second VAT warehouse should be recognised;
3. The VAT warehouse keeper of the first VAT warehouse needs to draw up a special document and send one copy to the VAT warehouse license keeper of the second VAT warehouse, while archiving the other copy. This special document should – besides some other data - contain the following reference “Geen btw-regularisatie overeenkomstig de beslissing nr. E.T. 124.559 dd. 11.09.2014” or “Pas de régularisation de la TVA conformément à la décision n° E.T. 124.559 dd.11.09.2014” (“No VAT regularisation according to administrative decision ET 124.559 dd. 11.09.2014”);
4. The exit document of the first VAT warehouse should refer to this special document;
5. The entry document of the second VAT warehouse should refer to this special document.

When the above conditions are simultaneously met, the goods remain subject to the VAT warehousing regime and no VAT regularisation has to be performed.

Entry into force

The above decision is applicable to transactions performed as of 1 September 2014.

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