



## VAT alert Belgium

VAT on director fees: new delay until 1 May 2016 at the earliest

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As previously announced in the VAT Alerts of [24 November 2014](#) and [12 December 2014](#), directors acting through a company will be obliged to charge VAT on their fees. The current optional regime, in place since 1993 and whereby companies can consider their mandates as not being subject to VAT, will be abolished.

The initial idea was to subject the fees to a 21% VAT rate as of 1 January 2015, however, the entry into force was postponed until 1 January 2016. This new date was subsequently postponed until 1 April 2016 in order to tackle a number of questions and practical issues regarding, amongst others, the medical, insurance and banking sectors ([VAT Alert of 19 November 2015](#)).

It has been announced that the entry into force is once again postponed until 1 May 2016 at the earliest.

## Contacts

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

- Johan Van der Paal, [jvanderpaal@deloitte.com](mailto:jvanderpaal@deloitte.com), + 32 2 600 66 39
- Ivan Massin, [imassin@deloitte.com](mailto:imassin@deloitte.com), + 32 2 600 66 52
- Guy Decoene, [gdecoene@deloitte.com](mailto:gdecoene@deloitte.com), + 32 9 393 74 02

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 Belgium

Berkenlaan 8A, 8B, 8C  
1831 Diegem  
Belgium

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