



## VAT alert Belgium

### VAT on director's fees deferred until 1 June 2016

A wealth of tax information  
within your fingers' reach  
Discover Deloitte's apps



Belgium app  
app



Global tax  
app

### Addendum VAT Alert 22 February 2016

As announced in the [VAT alert of 22 February 2016](#), the entry into force of the new rule subjecting director fees, paid to legal entities, to VAT was postponed until 'at least' 1 May 2016.

In their 24 February 2016 press release, the VAT authorities confirmed this additional delay will run until 1 June 2016. The previously announced detailed administrative guidelines can also be expected soon.

The press release also states that the VAT authorities will accept requests for the formation of a VAT group between incorporated directors and the companies wherein they have their mandate, even before the incorporated directors effectively have the status of VAT taxpayers.

Such VAT group will be effective, at the earliest, from the first day of the second month following the application's filing with the VAT authorities. In other words, application files introduced in March will be activated on 1 May 2016 at the earliest, and on 1 June 2016 at the earliest for application files introduced in April.

Companies opting for a VAT group setup as a means to mitigate the extra VAT cost triggered by this new rule are therefore strongly encouraged to file their application as soon as possible.

## 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

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, 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 and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte’s more than 200,000 professionals are 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.

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

© 2016. For information, contact Deloitte Belgium.