



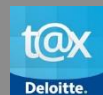
## VAT alert Belgium

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

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#### 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:

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