



## VAT alert Belgium

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

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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, but the entry into force was postponed until 1 January 2016.

As the new rules give rise to several questions, tax authorities are currently working on administrative guidance. This guidance, which will include rules that will distinguish VAT taxable director services from more operational functions that can benefit from a VAT exemption (eg. in the medical, insurance and banking sectors) should be published in the coming weeks.

In order to give companies sufficient time to adapt their structure and working methods in line with the upcoming guidance, the Belgian minister of finance decided to further postpone the new rules' entry into force until 1 April 2016.

#### Contacts

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