



## VAT Invoicing Requirements

Last Update: April 2019

VAT rates (%)	
<b>Standard</b>	0, 21
<b>Reduced</b>	0 (administrative tolerance for certain newspapers and magazines, see Circular letter no. 82 of 15 december 1970), 6, 12
<b>Increased</b>	n/a

  

<b>General</b>	<p>A taxable person is obligated to issue an invoice when supplying goods or services in the following instances, except in case the taxable persons only carries out transactions which are exempt from VAT on the basis of article 135, section 1, a) to g) of Directive 2006/112/EG / article 44 of the Belgian VAT code (article 53, § 2, section 1 of the Belgian VAT code):</p> <ul style="list-style-type: none"> <li>- when supplying goods or services for a taxable person or a non-taxable legal person;</li> <li>- in case of distance sales to a non-taxable person;</li> <li>- in case of a supply of a new means of transport to a non-taxable legal person;</li> <li>- in case of receipt of an advance payment which triggers a VAT liability.</li> </ul> <p>By way of general exception there is no obligation to issue an invoice in case of supplying goods or services to private individuals in case the goods or services are destined for private use, except in case of receipt of an advance payment or in case of any of the transactions listed in article 1, section 2, 1° - 12° of Royal Decree no. 1 of 29 december 1992 (e.g. supply of a new building, distance sales).</p> <p>An invoice must be issued at the latest by the 15th of the month following the month in which the tax point arises.</p>
<b>Specifics</b>	The use of electronic invoices is permitted, subject to acceptance by the customer. This acceptance may be implicit.
<b>Language of the invoices</b>	In principle invoices should be issued in one of Belgium's three official languages (Dutch, French, German). In practise, however, invoices can be issued in any language which the VAT authorities can understand (e.g. English). A translated copy must be provided at the request of the fiscal authorities.
<b>Invoices in foreign currency</b>	The total amount of VAT must be expressed in EUR. Unit prices can be expressed in other currencies.

## Invoicing Requirements

Date of issuance of the invoice

Sequential invoice number

Full name and address of the supplier

Full name, address and indication of the capacity of the fiscal representative (if applicable)

Full name and address of the customer

EU VAT-ID-No. of supplier

EU VAT-ID-No. of customer for intra-Community supplies

EU VAT-ID-No. of customer for reverse charge supplies

EU VAT-ID-No. of customer for domestic supplies

In case of a domestic supply by a supplier which is established in Belgium, to a non-established customer who is registered for VAT purposes in Belgium, it is obligatory to indicate the local VAT-ID-No.

Date of supply of goods/services/payment if different from invoice date

Nature of goods supplied/services rendered

Quantity of goods supplied/extent of services rendered

Net amount per item

Taxable amount for the VAT

Applicable VAT rate

Total VAT amount

Amount or percentage of granted discounts

Indication that invoice relates to intra-Community supply

Indication that reverse charge applies

Reference to the relevant provision of the VAT directive or any other indication that the supply is VAT exempt

Remarks on invoices	
<b>intra-Community supplies</b>	Geen Belgische BTW verschuldigd Vrijstelling op grond van artikel 39 bis WBTW - intracommunautaire leveringen / Pas de TVA due – exemption sur la base de l'article 39 bis CTVA - livraison intracommunautaire
<b>Triangulation</b>	Driehoeksverkeer – medecontractant aangeduid als schuldenaar van de belasting – Verlegging van heffing op grond van artikel 51 § 2, 2° WBTW / Opération triangulaire - cocontractant désigné comme redevable de la taxe – report de paiement sur la base de l'article 51 § 2, 2° CTVA
<b>Reverse Charge</b>	BTW-verlegd / Autoliquidation
<b>Export of goods to non-EU countries</b>	Geen Belgische BTW verschuldigd – Vrijstelling op grond van artikel 39, § 1 WBTW / Pas de TVA due – exemption sur la base de l' article 39, § 1er CTVA
<b>Self-billing</b>	Factuur uitgereikt door afnemer / Autofacturation
<b>Special schemes</b>	"Bijzondere regeling - reisbureaus" / "Régime particulier - Agences de voyages" (tour operator margin scheme) "Bijzondere regeling - gebruikte goederen" / "Régime particulier - Biens d'occasion" (used goods) "Bijzondere regeling - kunstvoorwerpen" / "Régime particulier - Objets d'art" (art) "Bijzondere regeling - voorwerpen voor verzamelingen of antiquiteiten" / "Régime particulier - Objets de collection et d'antiquité" (collectibles or antiques)

Invoices for small amounts	
<b>Invoicing Requirements</b>	Invoices for small amounts are possible up to an amount of 100 € or upon approval
	Date of issue
	Sequential invoice number
	Name and address of supplier
	VAT number of supplier
	Name and address of customer
	VAT number of customer
	Nature of goods supplied/services rendered
	Taxable amount for the VAT
	Applicable VAT rate
	VAT amount

Input VAT refund / deduction	
<b>General rule</b>	As a general rule, input VAT is deductible in case of professional use.
Travel expenses for own staff	
<b>Accommodation (hotel)</b>	No, unless for costs of accommodation for staff responsible for the supply of goods or services outside the company
<b>Meals (for own staff) during a business trip</b>	No, unless for costs of food and beverages for staff responsible for the supply of goods or services outside the company
<b>Transportation costs (bus, train)</b>	Yes
<b>Taxi</b>	Yes
<b>Rental car</b>	Yes / Right to deduct limited to percentage of professional use with a maximum of 50% (no maximum for trucks and light freight vehicles).
<b>Fuel costs for passenger cars (gas, diesel etc.)</b>	Yes / Right to deduct limited to percentage of professional use with a maximum of 50%.
<b>Telecommunication</b>	Yes / Full right to deduct in case of purely professional use. In case of mixed use, the taxable person may apply a flat rate deduction of 75%.
Other expenses	
<b>Entertainment expenses (for third parties e.g. customers)</b>	No, unless the taxable person is able to indicate the promotional nature of the expenses ( <i>i.e.</i> where the goal is to attract prospective clients).
<b>Gifts (for third parties, e.g. customers etc.)</b>	No, but under certain conditions, exceptions may apply for trade samples, low value commercial gifts, advertising articles, gifts for staff or their children, goods donated to victims of a disaster and food surpluses.
<b>Others</b>	No input VAT deduction for the supply and intra-community acquisition of manufactured tobacco No input VAT deduction for the supply and intra-community acquisition of spirits, with the exception of those which are intended to be resold or to be provided in the course of performing a service.