

# Belgium

This guide is for e-commerce companies that sell online via web stores or at marketplaces to Belgium consumers.

## VAT Standard rate

The standard VAT rate in Belgium in 2023 is 21%.

## VAT Reduced rate

12%

- Restaurant and catering services, excluding beverages;
- Phytopharmaceutical products;
- Inner tubes;
- Certain combustible material .

6%

- Works on immovable property (limited in time and with strict conditions);
- Basic necessities, such as food and pharmaceuticals ;
- Some printed materials;
- Distribution of water through pipelines;
- Transport services of persons;
- Hotels and camping;
- Admission to cultural, sporting, and entertainment venues.

See the summary of the [EU VAT rates](#).

## Thresholds

From the 1st of July 2021, the distance selling thresholds were withdrawn and replaced by a unified threshold of €10,000 for all EU members.

In other words, VAT should be charged at the VAT rate of the customer's country of residence by companies whose annual taxable cross-border turnover is over €10,000.

## **Deductible VAT**

If goods or services were used to make taxable supplies in Belgium, VAT in input invoices might be credited. Examples include:

- VAT paid at custom clearance with your EORI number;
- VAT paid to Belgium suppliers.

## **Registration procedure**

When a company has the obligation to register, the owners will be required to complete and submit a VAT registration form by post, along with supporting documentation:

- Certificate of incorporation;
- Trade register extract;
- VAT certificate;
- An explanation of the economic activities of the company in Belgium;
- If the company is appointing a local tax agent or Fiscal Representative, then a Letter of Authority or Power of Attorney.

The Intra-community VAT number should be received under separate application. The company should also issue a bank guarantee.

## **Tax representative**

Non-EU businesses must appoint a Belgian fiscal representative when registering for VAT purposes in Belgium.

## **Keeping records**

Records about performed transactions must be kept in order to check the correctness of tax returns and payments. The retention period for the records is 10 years.

## **VAT payment date**

The VAT due must be paid before the 20th day of the month following the period.

## **Filing VAT returns**

VAT returns in Belgium are due by the 20th of the month following the reporting period. The standard reporting period is a month. Quarterly returns are permitted if the following conditions are met:

- Total amount of EU-supplies of goods below €50,000 in the current or any of the previous four quarters;
- Annual turnover below €2,500,000. This threshold is reduced to €250,000 for companies trading with energy products, land vehicles, mobile phones, computers and their accessories and IT components.



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