

Belgium

Goods

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

Web: [Belgium's Tax Agency](#)

VAT Standard rate

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

Thresholds

€ 35,000 – distance sales threshold

Distance sales above this threshold require a VAT number in Belgium.

€ 0

- If a seller uses a local warehouse (for example Amazon FBA)
- If a seller sells excise goods, such as tobacco or alcohol

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
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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 ten 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; and
 - 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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