



## **RSM InterTax Tax Insights March 2021**

### **VAT deadlines 31 March 2021**

#### **RSM BELGIUM INFORMS YOU**

By 31 March 2021, certain actions need to be taken from a VAT perspective. We list these here below.

#### **SUBMISSION OF ANNUAL CLIENT LISTING**

In the annual client listing, taxpayers must inform the Belgian VAT authorities about their customers with a valid Belgian VAT identification number. Only customers to whom goods/services amounting to more than EUR 250 have been supplied must be included in the annual client listing. VAT exempt customers (according to article 44 of the Belgian VAT Code) do not have to be included in this listing.

#### **REFUND OF EU/UK/NORTHERN IRISH VAT POST-BREXIT**

After 31 March 2021 EU/UK taxpayers will no longer be able to recover their UK/EU VAT via the European electronic VAT refund system (Intervat for Belgian VAT payers).

Refund requests submitted after 31 March 2021 in the relationship between the EU and the UK can only be made in accordance with the VAT refund procedure based on the 13th VAT Directive (on paper).

Given the special status of Northern Ireland, a distinction must be made between the refund of VAT on the purchase of goods (via the European electronic VAT refund system) and the refund of VAT on the purchase of services (refund procedure based on the 13th VAT Directive).

#### **DECLARATION 6% RATE FOR DEMOLITION AND RECONSTRUCTION WORK /SALES**

Finally, the builder who commissions demolition and reconstruction works that have already started in 2020 but which will be invoiced/ sold in 2021 must provide the Belgian VAT Authorities with an attest by 31 March 2021 at the latest. This declaration contains the builder's confirmation that he meets all the conditions for the application of the reduced rate.

If you would like to receive additional information on this matter, the tax team of RSM Belgium is at your disposal ([intertax@rsmbelgium.be](mailto:intertax@rsmbelgium.be)).

RSM Intertax

RSM Belgium wishes, through this document, to provide general information, without the information contained in this document being considered as an opinion. The editorial staff shall endeavour to compose this edition as accurately as possible. However, we cannot guarantee that this information will always be accurate when it is received or that it will always be accurate in the future.