

## VAT REFUND

# NON-EU TAXPAYERS: ELECTRONICALLY!

As from 1 July 2022, non-EU taxpayers will have to request the refund of Belgian VAT electronically. The main goal of this new VAT refund procedure is to be able to process the refund requests from British companies more efficiently.

This implies that the refund procedure will be largely harmonized with the refund procedure for EU companies.

### WHO?

This procedure only applies to taxpayers who, on the one hand, are not established in the European Union (registered office or permanent establishment from where transactions are carried out) and, on the other hand, did not perform any transaction in Belgium for which they are liable to pay VAT, except if they use the special (I)OSS scheme for the payment of VAT.

### WHAT?

Only Belgian VAT that is deductible according to the normal rules is eligible for refund. Moreover, the refund must relate to an amount of at least €400 (period of at least 3 months) or €50 ("remaining part" of a calendar year).

### HOW TO USE?

The portal site is not yet available. It will be required to prove that you are liable for VAT with a sufficiently detailed description of your economic activity. A copy must be provided for invoices/ import documents with a net amount of more than €1.000 (€250 for fuel costs).

### WHEN?

The VAT refund application must be submitted before 30 September of the following year. The VAT authorities must notify their decision within 4 months (or 8 months at the latest).

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.

RSM will be pleased to assist you with the preparation and submission of refund applications, for both EU and non-EU taxpayers. Don't hesitate to contact our RSM Belgium | Tax team ([tax@rsmbelgium.be](mailto:tax@rsmbelgium.be)).

RSM Belgium | Tax

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