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# VAT grouping – the Belgian experience

Marie Lamensch*

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**Abstract**

VAT grouping is available in Belgium since 2007. The system is in principle optional although mandatory application is possible in certain circumstances. VAT grouping is quite popular in Belgium, in particular in the financial sector but also in the real estate sector. This article explains the main features of the Belgian VAT grouping regime and analyses some specific issues that are encountered in practice by Belgian VAT groups.

**Keywords**: VAT groups; Belgian VAT legislation; financial sector.



## 1. Introduction: Entry into force of the VAT grouping regime and general features

VAT grouping (Article 11 of Council Directive 2006/112,[1] hereafter 'the VAT Directive') is applied in Belgium since 1st April 2007. The matter is governed by Article 4 of the Belgian VAT Code (hereafter 'Belgian VAT Code') and Royal Decree n°55 (which lays down the conditions of application of the regime).

Although the wording of the VAT Directive and the case law of the Court of Justice of the European Union (hereafter 'CJEU') indicates that non-taxable persons could in principle be part of a VAT group,[2] the Belgian legislator has decided to restrict that option to taxable persons, as a means to prevent fraud and avoidance.[3] Accordingly, non-taxable persons could not be part of a Belgian VAT group. This means that passive holdings, non-taxable legal persons and individuals not qualifying as a taxable person may not become part of a Belgian VAT group, even if they act as manager or director of a wholly owned company.

Moreover, only taxable persons established in Belgium can join a Belgium VAT group.[4] This includes taxable persons having a fixed establishment in Belgium. Once a taxable person established in Belgium joins a VAT group, the whole legal entity is part of the group, including all establishments located in Belgium. In contrast fixed establishment of Belgian companies located abroad

* Catholic University of Louvain and the Free University of Brussels (Belgium); ✉ Marie.Lamensch@vub.ac.be

1. Council Directive 2006/112 of 28 November 2006 on the common system of value added tax, O.J. L 347, 11 December 2006).

2. CJEU 9 April 2013, C-85/11 Commission v. Ireland and 25 April 2013, C-480/10 Commission v. Sweden.

3. An option that is open under Article 11 (2) of the VAT Directive.

4. On the territoriality of the system and the question whether it is compatible with the fundamental freedoms, see A. van Doesum, H. van Kesteren and G-J van. Norden, The Internal Market and VAT: intra-group transactions of branches, subsidiaries and VAT groups, EC Tax Review, 2007/1, p. 34.

may not be part of the group while a fixed establishment of a non-resident company may be part of a Belgian VAT group. In line with the CJEU decision in the Skandia case,[5] if the Belgian based branch of a non-resident company joins a VAT group, supplies between the head office and branch will be subject to VAT.[6]

A Belgian VAT group, which will be considered as a single taxable person by the tax administration, has a proper VAT registration number which must be used when submitting the periodical declarations and more broadly for any formalities and actions undertaken towards the tax administration. However, each member of the VAT group obtains or has an individual VAT number (a 'sub-number'). This sub-number is needed *inter alia* in the context of imports, exports or intra-community supplies. In practice, if the setting up of a new taxable person coincides with the creation of a VAT group to which the new taxable person will belong, it is not necessary for the new taxable person to obtain a VAT number before the creation of the VAT group. A personal number can be granted subsequently (this is only a timing issue but that may be of importance if the creation of the VAT group is urgent). A taxable person may only be part of one VAT group at a time and members of the VAT group are jointly and severally liable for all VAT debts of the VAT group.[7]

The general effects of VAT grouping are well known.[8] The main consequence is the absence of taxable supplies between the members. This is an administrative simplification. It also offers a cash flow advantage to the members. The no-supply rule is even more advantageous when (a) member(s) of the VAT group routinely make taxable supplies to other members of the group, as no unrecoverable VAT will be due on these supplies. This is why the VAT grouping regime is traditionally very popular in the financial services sector. The ratio of deductible input VAT will be determined only taking into account the supplies made to non-members. Accordingly, if the exempt members of the group exclusively make supplies to other members the VAT group will have a full right to deduct. In contrast, if a member of the VAT group routinely makes exempt supplied to non-members, the overall deductible ratio of the group will be impacted and it is therefore not recommended to set a VAT group in that case.

The next sections will, first, discuss the requirements for setting up of a VAT group in Belgium and in particular the interpretation made under Belgian law of the links that must exist between the members of a VAT group (section 2) and, second, analyse the interaction between the VAT grouping regime and specific provisions of the Belgian VAT legislation (section 3).

# 2. Requirements under Belgian law to set up a VAT group

## 2.1. General

The Belgian VAT grouping regime is in principle optional.[9] However, once a taxable person has joined a VAT group, mandatory application of the VAT grouping may be triggered in specific cases.

5. CJEU 17 September 2014, C-7/13 Skandia America.

6. The application of this rule has been confirmed in administrative decision n° E.T.127.577 dated 3 April 2015.

7. Article 51*ter* of the Belgian VAT Code.

8. The topic of VAT grouping in the EU was discussed at the 2010 IFA (International Fiscal Association) Congress held in Rome. The main findings of the discussions (including concerning the advantages and disadvantages of VAT grouping) have been published in the Bulletin for International Taxation, 2011 (Vol. 65), n°6. See also J.J.P. Swinkels, The phenomenon of VAT groups under EU law and their tax savings aspects, International VAT Monitor, 2010 (Vol. 21), n° 1.

9. Member States are free to introduce compulsory or optional VAT grouping. As noted by Vincke, a compulsory system has the advantage that all taxable persons are treated equally, regardless of whether group registration produces a net advantage or disadvantage for the members. However, it also has the disadvantage that if VAT grouping has to be implemented to all taxable persons that would satisfy the requirement, significant ICT impacts and sizeable groups which might be difficult to manage could be created. This is why most Member States have introduced an optional system. K. Vyncke, EU VAT grouping from a comparative tax law perspective, EC Tax review 2009/6, p. 299.

## 2.2. Optional regime

In accordance with article 11 of the VAT Directive, members of a VAT group should have close financial, organisational and economic links. These are defined as follows under Belgian law.

*Financial links*

The financial link is the one that is developed with the most details under Royal Decree n°55 and under a Ministerial Circular.[10] Royal decree n°55 lays down a presumption that the condition is in any case fulfilled when there is, *de facto* or *de lege*, a direct or indirect control link between the members.

In practice the Belgian tax administration considers that there is a close link if a member owns directly or indirectly 10% or more of the shares or units of another member. This includes the cases when a) the member owns 10% or more of the shares or units of another member via several intermediary companies and b) when 10% or more of the shares or units of a member are held by the same shareholder, irrespective of whether that shareholder is a member of the VAT group. Accordingly, the condition could be satisfied when two members of the VAT group are owned by a shareholder who decides or is not allowed to join the VAT group. The presumption also applies when there is a control link ensuing from situations other than ownership of shares or unit. For example, when there is 'legal control' under Belgian company law, e.g. when a member owns the majority of voting rights, when it has the right to appoint or revoke the majority of managers or directors or 'de facto control' under Belgian company law, e.g. when a share or unit holder that does not own the majority of the shares or unit has, during the two previous general assemblies, exercised voting rights representing the majority of the voting rights. Finally, the fact that a member has a 'notable influence' on the management of the other members may also be taken into consideration.

In the case of companies whose capital is not represented by shares or unit, the financial link may also exist, e.g. if a person owns at least 10% of the patrimony (not represented by shares or unit).[11]This is not an exhaustive list. The tax administration will determine on a case by case basis whether a financial link exists between two taxable persons for the purpose of the VAT grouping regime.

*Organisational links*

The condition is satisfied when the members are, *de facto* or *de lege*, directly or indirectly, under a common management, e.g. when the board is composed of the same persons or if they organize their activities in close collaboration or if they are controlled by the same person.

*Economical links*

This condition is met when the main activity of all the members is the same or is of the same nature or complete or influence each other or serve a common objective. It is also satisfied when the activity of one of the members is exercised partly or totally to the benefit of the others.

These conditions are cumulative and must be fulfilled when the VAT group is set up. More precisely, the links must exist when the request to be recognized as a VAT group is submitted and must have a permanent character, which means that they must exist throughout the existence of the VAT group.

10. Circular AFER n°42/2007, n° ET 111.702 dated 9 November 2007.

11. For example: if a person makes assets available for a limited period of time to another person without counterparty and these assets represent 10% of its patrimony (in contrast the letting of assets does not constitute a financial link) or if a person commits to support the exploitation losses of another person (in contrast, a credit does not constitute financial link).

### 2.3. Mandatory regime

In specific situation the application of the VAT grouping provisions will be mandatory. This only applies to taxable persons whose capital is represented by shares or units.

In the case of legal person, the mandatory regime will apply when one member of a VAT unit owns a direct participation of at least 50% in another company. In this case indeed, there is a presumption that the three cumulative conditions are satisfied.[12] Accordingly, the company must join the existing VAT unit.[13] The 50% participation is a key element. The presumption does indeed not apply to a situation where a subsidiary is 33% owned by three parent companies that all three are members of the same VAT group.

Moreover the presumption is rebuttable. The taxable persons concerned may indeed demonstrate that there is no or too little economic or organizational link or that the VAT grouping provisions should not apply for any other reason.

The practical consequences are important because this means that when a member of a VAT unit acquires a direct 50%+ participation of a taxable person that is already a member of another VAT unit, the latter may no longer be part of that VAT group and must join the VAT group to which the taxable person acquiring the 50% participation belongs, unless it may rebut the presumption (for example by demonstrating that there is no organizational or economic link).

## 3. Interaction between VAT grouping and specifics of the Belgian VAT legislation

Although the purpose and consequences of VAT grouping should to a large extent be similar in all the Member States that have opted for the application of this regime, taxable persons are confronted to different rules depending on the particularities of the domestic VAT legislations. The following sub-sections will discuss situations where a VAT group is involved that require specific attention and the way they are being treated under Belgian law.

### 3.1. Legal persons-company directors forming a VAT group with their operating company

In Belgium, company directors that are set up as legal persons may set up a VAT group with the operating company in which they exercise their mandate provided they may demonstrate that the conditions described above regarding the links between the members are satisfied. The administration also accepts that several directors set up a VAT group together with the operating company provided that:

- They qualify as both directors and shareholders of the company;
- They together own more than 50% of the voting rights of the company;
- There is an agreement between the directors whereby they commit to subject all decisions related to the management of the company be taken unanimously.

If these conditions are fulfilled, the conditions related to the financial, economical and organizational links are deemed satisfied.[14]

12. As indicated in section 1, only Belgian entities may be part of a VAT group. This presumption does therefore not apply to a subsidiary located in another Member State. In contrast, it does apply to a non-resident subsidiary having a fixed establishment in Belgium (the fixed establishment becomes part of the VAT group).

13. Article 1, § 2 of Royal Decree n°55.

14. Administrative decision E.T. 127.850 dated 30 March 2016.

## 3.2. VAT group in the real estate sector

*Lease of immovable property*

The lease of immovable property is largely exempt is Belgium and, for that reason, VAT grouping has traditionally been very popular in this sector. As a matter of fact, in view of the specific deductions rules proper to the VAT grouping regime (i.e. only supplies to non-members are taken into account to determine the deductible ratio), it means that the input VAT borne by a member of the VAT group whose activity solely consists in letting immovable properties to the other members of the group can be fully deductible, provided the supplies made to non-members are all taxable.

It is only since 2019 that an option to tax may be applied in the case of B2B lease of new immovable property, subject to several conditions. Logically, the no-supply rule proper to the VAT grouping regime means that members of a VAT group could not opt for taxation, even if the conditions were satisfied. In any case, as the new option to tax only exists in relation to new immovable property, it still remains an attractive regime when the buildings do not qualify.

*Sale of immovable property*

The sale of immovable property is also VAT exempt, except in the case of new buildings that are subject to taxation (this is not an option when the seller is a taxable person). There again, the no-supply rule proper to the VAT group regime means that members of a VAT group could not opt for the taxation of a supply of a new building, even if the conditions were met.

*Transfer of going concern*

In the case of a supply of going concern, it is not the specific no-supply rule that exists under Belgian law for this kind of situation[15] that applies, but the no-supply rules provided for under the VAT grouping regime. This means that provisions regarding adjustments that are proper to the transfer of a going concern regime do not apply.

*Domestic reverse charge for certain services related to immovable property*

Belgium has adopted domestic reverse charge rules in sensitive sectors, including in the real estate sector. The rules apply to supplies of services related to immovable property rendered to taxable persons. Reverse charge in fact only applies when the customer is a taxable person who is required to submit periodical declarations, which thus excludes exempt taxable persons, but not mixed or partly taxable persons. In the case of a service related to immovable property rendered to a member of a VAT group that is an exempt taxable person, the reverse charge rules will nevertheless apply in view of the fact that, by application of the VAT group regime, the service is technically supplied to the VAT group (provided the VAT group is not only composed of exempt taxable persons and therefore makes periodical declarations).

Finally, it is noteworthy that when the activity of at least one member of the VAT group consists in the supply of new buildings, the whole VAT group is to be treated as a « professional constructor » for all supplies of new buildings to non-members.

## 3.3. Direct apportionment by a VAT group

Under Belgian law a taxable person may require to apply a direct apportionment method to determine its ratio of deductible VAT. The tax administration may also mandatorily apply this method when the application of the pro rata method would prove inappropriate.[16] In the case of a VAT group, the apportionment needs to be performed: per member, per sector, depending on the external or internal character of the supplies and depending on the use by other members of the VAT group. For example, when goods and services are acquired by a member of the VAT group in order

15. Implementing the option foreseen under Article 19 of the VAT Directive.

16. Article 46 § 2 of the Belgian VAT Code, implementing the option foreseen under Article 173 § 2 of the VAT Directive.

to be supplied to another member of the VAT group that exclusively uses these goods and services for the exclusive purpose of making supplies to non-members, the deductible nature will depend on the expected use made by the second members (taxable or non-taxable supplies). A change in the destination of the goods or services will give rise to an internal supply or to an adjustment (see below).

If the goods and services acquired and resold within the VAT group are expected to be used for both supplies to members and to non-members, the VAT group must determine the ratio of deductible VAT by using a special pro rata.[17]

## 3.4. Internal supplies between VAT group members

The no-supply rule that applies between the members of a VAT group can be compared to self-supplies. This has consequences that may be underestimated in practice.

*Domestic internal supplies*

For example, when a VAT group uses a asset that has been allocated by one of its members as a business asset for the private needs of its members or the private needs of its staff or more generally for purposes other than business purposes, this use will be treated as a supply of service if the VAT has been totally or partially deducted.[18] In accordance with the Belgian VAT code, the taxable amount will be the cost for the taxable person of providing the service.[19]

Likewise, if a member of a VAT group renders services related to immovable property to another member, the specific rules of article 19, § 2 1° and 33, § 1, 3° of the Belgian VAT Code apply, i.e. a supply is deemed to arise and the taxable amount is the open market value.

If a member of a VAT group has in its stock goods that are meant to be supplied with VAT by the VAT group (i.e. supplies to non-members in relation to which there is a full right to deduct) but eventually supplies these goods to another member of the VAT group and this member uses them as a businesses asset, a deemed (taxable) supply will take place if the VAT had been fully or partially deducted.[20] The taxable base should normally consist of the purchase price or the purchase price of similar goods (although the tax administration may accept that the taxable amount be the price actually paid by the member making the purchase).

Likewise, the use of an asset other than a business asset that the taxable person has itself produced on the basis of components on which VAT has been deducted partially or totally is also subject to VAT.[21]

In all the above examples VAT is therefore due and must be declared according to the appropriate procedure,[22] but it will be deductible in accordance with the rules proper to the VAT group. These examples should also be distinguished from situation where there will not be a deemed supply but where an adjustment will be necessary, for example when the goods that are sold between two

17. Numerator including both supplies to non-members with a full right to deduct and supplies to members also normally offering a full right to deduct considering the use to be made by the other member of the VAT group; denominator including: total amount of supplies.

18. Article 19 § 1 of the Belgian VAT Code, implementing article 26 of the VAT Directive.

19. Article 33, § 1er, 2° of the Belgian VAT Code, implementing article 75 of the VAT directive.

20. Article 12, § 1, 3° of the Belgian VAT Code, implementing the option foreseen under Article 18 of the VAT Directive.

21. Article 12, § 1, 4° of the Belgian VAT Code. The administrative doctrine gives the example of a VAT group where one of the members produces special containers (glass bottles, …) and another supplies pharmaceutical products. Most of the activities of the group is composed of supplies to non-members. If the first member supplies containers to the second, a deemed supply is taking place. The taxable amount is the price of purchase by the first member.

22. Special documents might have to be issued in accordance with article 3 of the Royal Decree n°1.

members do not qualify as business assets and the member who purchases it will use it for an exempt supply to a non-member.[23]

An adjustment will also be required if a taxable person with a full right to deduct has operated the deduction in accordance with the direct apportionment method and the goods are eventually not used for the expected sector. It could be the case if a member of a VAT unit acquires goods and operates the deduction in accordance with the direct apportionment method and then transfers the goods to another member who will use them for exempt supplies to non-members.[24]

To be noted that internal supplies do not have to be taken into account for the calculation of the pro rata of deductible VAT, if applicable. In contrast, the amount of supplies made by non-Belgian establishment of Belgian VAT unit members have to be taken into account if the cost related to these supplies are being invoiced by the Belgian seat (VAT group).

*Intra-Community internal supplies*

Because the qualification of a supply of goods will depend on the location and movement of the goods it is possible that an intra-community supply takes place between two members of a Belgian VAT unit. In that case the supply will, because of the VAT group regime, be qualified as a deemed intra-Community transfer that will be exempt as such (if the conditions of the exemption as satisfied). The member who acquires the goods will have to register in the Member State of arrival, but under its own VAT number (not the VAT number of the VAT group). The Belgian VAT group should nevertheless fill in a specific document.[25] The same applies if a member of a Belgian VAT unit transfers goods to another Member State.

## 3.5. Adjustments

Belgium has introduced a rather complex set of adjustments rules for capital goods that applies when a VAT group is created or when a new member joins a group. There is no adjustment with respect to other assets.

Input tax related to businesses assets that were initially deducted must be made by both the member and the VAT group. On the one hand the member must adjust, in favour of the Treasury, the input VAT initially deducted if the adjustment period has not elapsed.[26] The VAT group then must make the mirroring adjustment in its favour, taking into account the expected use of the capital goods within the VAT group and the applicable deduction ratio.[27] There is no impact on the calculation of the adjustment period.[28]

When a VAT group ceases to exist or if a member leaves the group, a similar double adjustment must take place (again only for what concerns capital goods).[29]

These adjustments are likely to result in the obligation to prefinance important amounts of VAT. In order to compensate this disadvantage, the amounts that are due to the Treasury as a consequence

23. In accordance with Article 5, § 3 of Royal Decree n°3 relating to deductions.

24. The administrative doctrine gives the example of a VAT group where one of the members buys special containers (glass bottles, …) and another supplies pharmaceutical products. If the members acquiring the containers had fully deducted the VAT and then sells them to the other member that will use the containers to make exempt supplies to non-members, the VAT group will have to reimburse the VAT initially deducted.

25. Article 53, § 3 of the Belgian VAT Code.

26. Article 10, § 1er, alinéa 1er, 5° of Royal Decree n° 3.

27. Article 10, § 2 of Royal Decree n° 3.

28. These adjustments are respectively to be made in the last periodical declaration of the member and the first declaration of the VAT group.

29. Article 10, § 1er, alinéa 1er, 4° of Royal Decree n° 3 and Article 10, § 2 of Royal Decree n° 3. These adjustments are respectively to be made in the last periodical declaration of the group or the declaration related to the period during which the member has left and in the first declaration of the leaving member who becomes a taxable person on its own again.

of the adjustments may be compensated against adjustments in favour of the taxable person (the group or the member).[30] This compensatory measure is conditioned to the submission of a detailed listing concerning the capital good(s) for which the adjustment is/are made.

## 3.6. Exemptions and special scheme - Conditions of application when part of a VAT group

*Supplies made by non-profit organisations*

Some exemption foreseen under article 132 of the VAT Directive are only applicable to suppliers that qualify as non-profit organization as defined under Belgian law.[31] When such a taxable person joins a VAT group, the condition of the absence of a 'profitable objective' must be satisfied for all members for the exemption to apply to supplies made to non-members. The same reasoning applies to the exemption for notaries, lawyers and bailiffs:[32] all members of the VAT group must qualify as such under Belgian law in order for the VAT group to benefit from the exemption.

*Optional taxation of transactions concerning payment*

Financial services are largely exempt (which explains the success of VAT grouping in this sector). However, under Belgian law there is an option to tax transactions related to payment.[33] If a member of the VAT group had opted for the taxation of its transactions concerning payments before joining the group, the option will no longer be valid. The VAT group may opt for the taxation of these transactions. In that case the option applies to all such transactions effected by the VAT group and cannot be withdrawn.

The supply of natural pearls and precious or semi-precious stones to dealers and supplies of services in relation to these transactions is also exempt under Belgian law, subject to certain conditions. Such supplies made to or by a VAT group will only be exempt if all group members satisfy the conditions.[34]

*Travel agent scheme*

When a member of a VAT group qualifies for the specific travel agency scheme implemented in Belgium, this regime will not apply to internal supplies. This means that the exclusion of the right to deduct does not apply to the input VAT borne by that member in relation to the travels organized in favour of other members of the group (and that directly enjoyed by travellers). The VAT group will be allowed to deduct in accordance with the normal rules that would apply to any taxable person (other than a travel agent) who acquires services from hotels, restaurants etc… for the purpose of its activities. In contrast, the denial of the right to deduct will apply when this member (in scope of the travel agency scheme) uses to make supplies to non-members.[35]

## 3.7. Triangular operations

The simplification for triangular operation could apply in a situation where one of the parties involved is a Belgian VAT group. If the initial supplier of the goods is a member of the Belgian VAT group, it is the VAT group that makes an exempt intra-community supply but the sub-VAT number of the member making the supply must be used for that purposes. If the final customer is the

30. Article 10, § 3 of Royal Decree n° 3.

31. In Belgium : articles 44, § 2, 3°, 6°, 7° et 9° of the Belgian VAT Code.

32. Article 44, § 1, 1° of the Belgian VAT Code.

33. Option foreseen under Article 44, § 3, 8°, of the Belgian VAT Code, implementing the option foreseen under article 137 of the VAT Directive.

34. See administrative Circular n°108 dated 6 July 1971.

35. Article 45 § 4 of the Belgian VAT Code.

member of a Belgian VAT group, the VAT group is making the acquisition under the member sub-number. If the member of the Belgian VAT group is the intermediary purchaser and reseller of the goods, the latter only makes supplies abroad and therefore these operations are in principle deemed to be made by the member and not by the group. However, the administration will accept that the triangulation simplification be granted and that the obligations in terms of invoicing, periodical declaration and the special mention in the Intrastat report.

### 3.8. Deferred payment upon importation as a VAT group

Belgium provides for deferred payment rules upon importation.[36] This regime must be applied to the VAT group as a whole. In practice this means that only the VAT group may obtain the authorization to pay the import VAT in a deferred manner (ie. Via periodical returns). If a member obtained an authorization before joining the VAT group, this authorization is automatically rescinded.

### 3.9. Monthly refunds

In Belgium, monthly refunds of VAT may be available on request and provided specific conditions are satisfied, including the condition that exempt intra-community supplies and exports constitute at least 30% of the turnover of the taxable person. For the calculation of this ratio, the VAT group will have to take into consideration the total turnover of each member before joining the group but without including supplies to other members of the group (that will no longer be subject to VAT once the group is set up).[37]

### 3.10. Conditions to apply reduced rates

Royal Decree n°20 sets the reduced VAT rates applicable in Belgium. Among them a 6% reduced rate is foreseen under specific conditions for the supply of various services related to immovable property. Only registered entrepreneurs may apply the reduced rate when all conditions are satisfied. When a VAT group is set up, each member of the group must qualify in order for the VAT group to be entitled to the application of the reduced rate.[38] In the same way, the reduced rate applicable in the case of goods and services provided by charitable organization is only available when all the members of the VAT group qualify as such.[39]

## 4. Conclusions

VAT grouping is an option foreseen under the VAT Directive and the main features of the regime are harmonized. However, the implementation of this regime varies depending on the options, administrative requirements and practices developed in each Member State. As far as Belgium is concerned, this article has highlighted that specific attention must be granted, *inter alia*, to the application of the regime in the real estate sector, in the case of deemed (internal) supplies, to the adjustments that are necessary when the VAT group is created or terminated and when new members join or leave, and for the satisfaction of specific conditions laid down under Belgian law with respect to some exemptions and the application of reduced rates.

36. Article 5, § 3 of Royal Decree n° 7 and administrative Circular n° 3 dated 11 January 1973.

37. For more on this, see administrative Circular n° 24 dated 4 September 2003.

38. See points XXXI, XXXII, XXXIII, XXXVI, XXXVII of Table A and point X of Table B of the Annex to the Royal Decree n° 20.

39. See points XXIIIbis and XXXV of Table A of the Annex to the Royal Decree n° 20.

**Marie Lamensch:** Catholic University of Louvain and the Free University of Brussels (Belgium)
✉ Marie.Lamensch@vub.ac.be
Marie Lamensch is a Professor of Taxation at the Catholic University of Louvain (UCLouvain) and the Free University of Brussels (VUB). She is a member of the European Commission VAT expert group and of the OECD WP9 Techical Advisory group.

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