

Annual VAT sales listing

VAT payers should file an annual return quoting their VAT taxable customers. This return is called the annual VAT sales listing. Ultimate filing date is 31 March. We explain what should be reported in the annual VAT sales listing.

Who should file the listing?

Each VAT payer with a VAT identification number should file the annual VAT sales listing. This applies also to: VAT payers filing quarterly (instead of monthly) VAT returns, VAT payers falling under the farmers scheme, members of a VAT group, ...

Few VAT payers escape from this obligation. These are (1) accidental VAT payers supplying a new building or making an intracommunity supply of new means of transport; (2) VAT payers making only VAT exempt transactions without any right to deduct input VAT and (3) ship owners not exploiting more than 5 vessel and not filing VAT returns.

Who should be reported?

Clients who are VAT taxable persons and having a VAT identification number to which during the year goods were sold or services were supplied should be reported on the listing.

Some clients should not be reported on the listing, even when goods or services were supplied. These are (1) clients performing only VAT exempt transaction with right to deduct VAT; (2) clients established abroad which are not registered for VAT in Belgium; (3) non-taxable persons (private individuals which are end consumers) and (4) VAT taxable persons to which supplies are made for less than 250€.

What should be reported?

The supplies of goods and services which are subject to VAT should be reported. In other words: the amount of the sales and other outgoing transactions, for which an invoice is issued or a document was received. Also transactions falling within the scope of a special scheme should be reported on the listing. Transactions falling in the scope of the tobacco goods scheme, scheme for papers and journals, lump sum scheme for farmers, reverse charge transactions for immovable services.

A number of transactions should however not be reported:

- Supplies of water, gas and electricity;
- Services provided by telecom companies;
- Supplies of legally prescribed documents by not for profit organizations;
- Supply of papers and magazines under subscription;
- Transport of persons;
- Services of tour operators;
- Renting of safes;
- ...

Practical

The listing should quote (1) the VAT identification number of the customers, (2) the total amount (excl. VAT) of the supplied goods or services and (3) the total amount of VAT charged.

The listing should be filed before 31 March of the calendar year following the year in which the transactions took place. Since 2009 the filing should be made electronically through INTERVAT. The VAT payer for which it is impossible to file the listing electronically, can file the listing on paper. Farmers and exempt small companies have the choice to file electronically or on paper.

A VAT payer should also file a listing when:

- He loses his capacity as VAT payer (within three months);
- He will in the future only perform VAT exempt transactions without right to deduct VAT (within three months have the change of activity).

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