

## VAT client listing: easier regime for small companies

VAT payers are in principle obliged to file an annual client listing. They have to let the VAT authorities know who their clients are. For small companies these rules have simplified as from 1 July 2016.

### General rule: filing a client listing

VAT payers should file an annual client listing before 31 March (so ultimately 30 March). Such client listing is a list of VAT taxable clients to which in the previous year services were provided or goods were supplied.

In this listing the VAT payer should quote:

- the VAT identification number of the client;
- the total amount of the goods or services supplied;
- the total amount of VAT.

In such listing the supplies of goods or services to private individuals should not be mentioned.

As from 1 April 2009 the listing is filed electronically.

New: not always necessary for small companies

For small companies this obligations is limited. As from 1 July 2016 they are no longer obliged to file a nihil client listing. This is the case when (i) the customers do not have a Belgian VAT number or (ii) they have a Belgium VAT number and the annual turnover per client does not exceed 250€.

This new regime applies as from the client listing for 2016, which should be filed on 30 March 2017 at the latest.

When the activities were stopped during the first six months of 2016, a (nihil) client listing should still be filed. Also when wrongly no client listing was filed for 2015 (deadline 30 March 2016), this should still be done.

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