

No flat rate scheme when using a registered cash system

Companies using a registered cash system are as from 1 January 2017 excluded from the flat rate VAT schemes. From then they are subject to the normal VAT rules.

The white cash desk (GKS)

Hotel, restaurant and café companies should use a registered cash system when their annual turnover generated by restaurant and catering services exceeds 25.000€.

The flat rate VAT scheme

Small companies can be considered as VAT payers subject to a flat rate scheme. In consultation with the respective professional bodies, the VAT authorities determine a flat rate scheme for these VAT payers. They have to account for VAT based on this flat rate scheme, and not based on the actual turnover. Due to this scheme the taxable turnover of these VAT payers can be determined even when they do not hold all the necessary documents (invoices, daily receipt ledger). This leads to administrative simplification.

Few companies in various sectors can fall within the scope of the scheme: retailers in food and hotel, restaurant and café businesses, but also pharmacists, drug stores, retailers in shoes, shoe repair shops, retailers in clothes and fine leather goods, retailers in tools, fairground operators, newspaper vendors, retailers in books and tobacco products.

Within these flat rate schemes, a distinction should be made between general flat rate schemes and specific flat rate schemes.

Companies concerned

Within the hotel, restaurant and café business there are a number of VAT payers which can be subject to a flat rate scheme. When they use a registered cash system, they can no longer apply the flat rate scheme. More specifically it concerns the following businesses:

- ice-cream vendors;
- fresh french fries stalls or shops;
- pub or café operators;
- butchers;
- bakeries.

The above will as from 1 January 2017 automatically be subject to the normal standard VAT rules.

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