

VAT aspects of food trucks

In the new circular letter concerning the registered cash desk, the tax authorities also focus on the special case of food trucks.

Food trucks

A food truck is a special case. The operator of a food truck can after all choose a certain location on his own initiative (whether or not owned by him). He can also place its food truck on a certain location indicated by his client, e.g. company party. These different situations are treated differently for VAT purposes.

Food truck at a client's event

When the food truck operator takes his food truck to a **private event** of his client, he supplies catering services. Under private event is understood: an event with is not public, where only invited guests are welcome.

Rules:

- The private event takes place in a space which does not belong to the food truck operator
- The food truck operator invoices its client and not the ultimate consumers of the food. In other words: the guests of the client do not pay for the food and drinks
- It is of no importance whether or not the operator foresees in infrastructure for on the spot consumption

Food truck on a festival or market

In case the food truck operator sells drinks and/or food on an event, different rules apply. We are here considering events such as markets and festivals. Note: food truck festivals do not fall within this scope.

In order to know which rules apply, the tax authorities consider the actual circumstances. The **contractual relationship** which exists between the food truck operator and the actual consumer is determining. There are different situations possible:

- **Catering services:** the food truck operator is hired by the organizer of the festival. There is no direct contractual relation with the final customer.
- **Restaurant services:** the final customer and the food truck operator have a contractual relation. The final customer pays for the food. The operator has an inside space which the customer can use.
- **Supply of food and drinks:** the operator has no inside space. The final customer pays for his food and drinks.

What's the importance of all of this? Only in the third case (supply of food and drinks) the turnover should not be taken into account for the calculation of the registered cash desk threshold (25.000€).

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