

The special VAT return: who, when, how?

Previously we commented on the normal monthly and quarterly VAT returns. Not every VAT payer should file periodical VAT returns. Some VAT payers and some non-VAT taxable persons should file a special VAT return. We explain who, when and how.

Who?

The following persons are concerned:

- exempt small businesses, which are not liable to pay VAT to the Treasury, but also are excluded from the right to deduct input VAT ('small businesses' are businesses which annual turnover does not exceed 5.580€, as from 1 July 2013, probably 1 January 2014, this threshold will be increased up to 25.000€);
- VAT payers subject to the special farmers' scheme;
- VAT payers making only transactions which are VAT exempt without right to VAT deduction (e.g. lawyers, doctors, dentists, ..);
- non-taxable legal persons.

When?

The above persons should only file a special VAT return when they are liable to pay the VAT due. This is the case for:

- The intracommunity acquisition of goods other than new means of transport or excise goods (this is the acquisition of goods from another EU member state, and for which the acquirer of the goods is liable to account for the VAT due in the member state of arrival). This obligation applies to the extent that (1) the total amount of these purchases has exceeded the threshold of 11.200€ during the current or the previous year or (2) when the person has opted to submit its acquisitions to Belgian VAT.
- The intracommunity acquisition of excise goods or new means of transport (e.g. for cars: within six months after their first use or when they have driven less than 6.000 km). But only in case the person concerned is obliged to file a special VAT return based on the above.
- Receiving services from a service provider which is not established in Belgium. Even if the service provider is a foreigner, the services are deemed to take place in Belgium, where the recipient of the services is established. In this case the recipient is liable for the VAT due.
- The purchase of goods or services received from a VAT payer not established in Belgium which has not appointed a responsible representative for VAT purposes. In this case, normally the foreign VAT payer is liable for the VAT due.

How?

Only for the quarter in which transactions take place for which the VAT is due by the buyer/recipient (see above), a special VAT return should be filed.

Filing should be made ultimately the 20th of the month following the quarter in which the VAT became due. E.g. in the course of February (first quarter) the VAT payer performed transactions for which he should file a special VAT return, then the return should be filed ultimately on 20 April.

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As from 1 April 2013 the special VAT return can also be filed electronically through Intervat. Afterwards you will receive a receipt. If the form is not filled out correctly, you will immediately receive an error warning, so you can correct the error.

Filing on paper remains possible on a special new return form.