

## New rules for the white cash register

In the meanwhile the scheme with the registered cash register is applicable for some time. Still problems arise. The Council of State had problems with the famous 10% threshold. In order to meet all criticism it was replaced by another threshold: if the turnover coming from meals exceeds 25.000€, the business should use a registered cash register.

### Why again new rules?

According to the initial scheme only businesses which 'regularly' supplied meals were obliged to use a registered cash register (RCR). Problem was that 'regularly' as such is quite vague and should be defined. Therefore the tax authorities introduced the 10% threshold: businesses generating more than 10% of their turnover by supplying meal, were subject to this obligation. A complaint was filed with the Council of State, which annulled these rules.

### New rule: turnover threshold of 25.000€

So the rules were modified. The word 'regularly' was cancelled and a new threshold was introduced. Businesses having an annual turnover from supplying meals less than 25.000€ (ex VAT) do not have to use the famous RCR, the others do.

### Calculation of the turnover threshold

In order to judge whether the RCR should be applied, the turnover generated during a certain reference period should be taken into account, depending when the activity was started:

- activity started before 2015: reference period is 2015;
- activity started between 1 January 2015 and 30 June 2015: reference period is from 1 July 2015 until 30 June 2016;
- activity started after 30 June 2015, but before 1 July 2016: in this case the activity period on 1 July 2016 is shorter than 12 months - the reference period is then the number of months the business exists and the threshold is applied pro rata. When the business started on 19 November 2015, the reference period is seven months (from December 2015 until June 2016) and the threshold amounts to 7/12 of 25.000€ or 14.583€. It should be examined whether the generated turnover exceeds the threshold;
- activity started after 1 July 2016: when started after 1 July no reference period applies and the turnover should be estimated: when the expected turnover does not exceed the threshold, no RCR should be used, when a higher turnover is expected, it should be used.

When calculating the turnover which is realized during the reference period, only the turnover generated by serving meals to be consumed on the spot should be taken into consideration. Take away meals and services consisting in providing drinks (also drinks to be consumed together with the meals) are disregarded.

### You start with a business after 1 July 2016 and expect to exceed the threshold: what should you do?

If you start after 1 July and you expect to exceed the threshold, you should apply for a RCR. You have time until the end of the second month after the month of the start of the activity. If you start on 13 August you have time until end of October. A month later you should effectively start using the system: issuing cash receipts as from 30 November.

### Transitional measures for 'starters'

For 'starters' transitional measures are foreseen.

For who according to the old rules (the 10% threshold) should not use a RCR, but should according to the new rules (the 25.000€ turnover threshold), the timing is as follows: registration should be done ultimately by 1 July 2016, purchase of the RCR by 1 October 2016 and ultimately on 1 January 2017 the RCR should be operational.

For who has started in the first half of 2016 (between 1 January 2016 and 30 June 2016) and has pro rata temporis exceeded the threshold, another timing applies: registration before 1 October 2016 and ultimately 31 October 2016 the RCR should be in use.

### Once exceeding the threshold: keep applying RCR

Once you have exceeded the threshold and you should use the RCR, you must keep on doing so. Even when a year later you drop under the threshold, you should keep applying the system.

You can stop when you cancel your catering business. Also when you first supply meals and drinks and you stop supplying meals, but continue supplying drinks, you can stop working with the RCR.

### Application per establishment

If under the same VAT registration number you operate several catering businesses, the threshold applies per establishment. In other words, the obligation to use the RCR applies per establishment.

### Exceptions for certain businesses which do not have to use RCR, even when exceeding the threshold

These VAT payers should not have a RCR, even when they exceed the threshold:

- businesses which use a third party to supply meals which in his turn uses an RCR;
- hotels, to the extent that supplying meals and drinks is included in the hotel service and in the total hotel bill and is not separately charged;
- company restaurants (when the activity of the company is not supplying restaurant and catering services and the company restaurant is only accessible for staff of the company and associated companies and during the working hours).

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