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VAT Regimes – Overview and Application for AOB Societies

This document provides an overview of the various VAT regimes and their application within the activities of AOB. It also specifies the legal references and the exact wording that must appear on invoices.

To define which VAT Regime to use we created the *following flowchart*. An overview of the different VAT regimes can be found on the next page.

Issue Invoice

Are the activities exempt under Article 44 (congress registration, membership, training, courses) ?

- **Yes** → **Exempt from VAT (Art. 44)**
  See item 1 - pg2
- **No** → **Is the client in Belgium ?**
  - **Yes** → **Member of VAT Unit?**
    Following societies or part of the AOB VAT Unit: BGS, BOG, ABO-BOV, BRS, BSA, BSOPRS, OBAO, PED-LOWNOC, SBO
    - **Yes** → **0% VAT**
      See item 2 - pg2
    - **NO** → **Belgian Company = Standard VAT Rates**
      See item 3 - pg2
  - **No** → **Is the client in the EU (but not Belgium)**
    - **Yes** → **Intra-Community services =**
      See item 4 - pg2
      Intra-Community supplies =
      See item 5 - pg2
      VAT Reverse Charge 0%*
    - **NO** → **Client outside EU (export outside EU)**
      Not subject to VAT
      Intra-Community supply of services =
      See item 6 - pg2

* **Difference between VAT reverse charge and not subject to VAT::**
- *VAT reverse charge = within the VAT system, but the obligation is shifted → the customer pays the VAT.*
- *Not subject to VAT = entirely outside the VAT system, meaning no VAT is due.*

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Always use the flowchart first to determine the applicable regime, then apply the corresponding rules and invoice wording from the sections below.

VAT Rates and their Application

1. Exempt from VAT – Article 44 [00]

Application:

- Congress registrations
- Membership fees
- Training
- Courses

Invoice requirement - select:
"*Exempt from VAT according to Article 44 VAT Code*" under Customer Information - VAT Exemption.
Make sure to also tick the correct option under "Legal Notices", being
"*Exempt from VAT according to art. 44 W.BTW*"

2. 0% Goods [00] = Member of VAT Unit

Application:
Invoicing to a member of the AOB VAT unit

Invoice requirement - select:
0% Goods [00] under Customer Information - VAT Exemption.
Make sure to also tick the correct option under "Legal Notices", being
"Invoicing to VAT unit member - 0% VAT"

3. Standard Percentages [01–03]– Belgian Companies

Application:
Invoicing to Belgian companies

Invoice requirement - select:
"*Standard Percentage [01–03]*" under Customer Information - VAT Exemption.

Rates:

- Sponsorship → 21%
- Rental of exhibition stands → 21%
- Dinner →
  - Food (65%) → 12%
  - Beverages (35%) → 21%
  - Sales of Medical Equipment → 21%

4. Intra-Community Supply of Services [44]

Application:
Invoicing to companies established **in the EU but outside Belgium**

Examples:

- Sponsorship → no VAT charged
- Rental of exhibition stands → no VAT charged

Invoice requirement:
Intra-Community Supply of Services [44]
under Customer Information - VAT Exemption.
Reverse charge VAT will then be automatically indicated under Legal Mentions and visible on the invoice.

5. Intra-Community Supplies [46]

Application:
Invoicing to companies established **in the EU but outside Belgium**

Examples:

- Sales of goods - for example medical equipment

Invoice requirement:
Intra-Community Supplies [46]
under Customer Information - VAT Exemption.
Reverse charge VAT will then be automatically indicated under Legal Mentions and visible on the invoice.

6. Export Outside the EU [47]

Application:

- Invoicing to companies **outside the EU** (e.g., a Swiss company with a Swiss VAT number)

Invoice requirement:
Export Outside the EU [47]
under Customer Information - VAT Exemption.
Make sure to also tick the correct option under "Legal Notices", being
"*Exempt from VAT according to art. 146 of the Council Directive 2006/112 / EC*"