

## CLAIM REFUND OF FOREIGN VAT:

**DUE DATE  
SEPTEMBER 30, 2020**

[WWW.MAZARS.BE](http://WWW.MAZARS.BE)

August 2020

If your business has incurred foreign VAT on purchases of goods and services in other Member States of the EU in 2019, you are entitled to claim refund for this foreign VAT by means of the Belgian portal INTERVAT.

The Belgian VAT authorities will pass on your request to the authorities in the competent EU Member State who will decide on your demand.

The refund claim for VAT incurred in 2019 has to be submitted at the latest **by September 30, 2020**.

We stress that a VAT reclaim fund should be prepared with due diligence and care, considering that foreign tax jurisdictions do require a strict compliance with all formal rules, and do have a tendency to deny a request in case of the least irregularity or inaccuracy. In case of doubt, you should seek advice or assistance.

In order to be eligible for refund of foreign VAT, following conditions should be met:

- You are a Belgian business, registered for VAT purposes (self-employed or company);
- You are not VAT registered in the EU Member State where you have incurred the VAT;
- Your business is entitled to deduct VAT in Belgium;
- The goods and services purchased in other EU Member States, are used for your VAT taxable economic activity (business affection);
- You dispose of a regular invoice that meets all legal requirements.

In case you would like to rely on our services, please do not hesitate to contact our offices.

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## CONTACT

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