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Btw, Royal Decree no. 50 of December 11, 2019 relating to the VAT declaration of intra-Community transactions

(Implementation of Article 53octies, § 1, second paragraph and § 2, Article 53duodecies, and Article 57, § 7, VAT Law)

Unofficial consolidated

(This KB no. 50 12.11.2019 dd, was introduced as of 01/01/2020

(BS 12/23/2019, pg 116 117, No. Numac... 2019031045))

This Royal Decree replaces [Royal Decree no. 50 of December 9 2009, regarding the VAT declaration of intra-Community proceedings . .](#)

Properties

Title Btw, Royal Decree no. 50 of December 11, 2019 regarding the btwopgave of intra-Community transactions

Summary Royal Decree no. 50 of December 11, 2019 regarding the btwopgave of intra-Community transactions

Keywords [niveau intra-Community](#) , [commitment](#) , [livraison intra-Community](#) , [prestation services intra-Community exemptée](#)

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HOOFDSTUK 1. Deel van de opgave met betrekking tot de intra-communautaire leveringen en diensten

Artikel 1

(The text of Decree no. 50 (2019), Article 1, was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

Taxpayers and members of a VAT group in the meaning of Article 4 § 2 of the Code, referred to in Article 53sexies, § 1 of the Code, shall submit the twentieth of each month at the administration for the tax value added in the first part of the VAT declaration of intra-Community transactions, hereinafter referred to as "intra-Community list" containing the following information: 1 °

the VAT identification number:

- a) each customer including goods supplied to him free of tax pursuant to Article 39a, paragraph 1, of the Code and on which tax during the past calendar has become due;
- b) the taxpayer, granted by the Member State of arrival of the dispatch or transport of the goods, in the case of supplies of goods referred to in Article 39a, paragraph 4 ° of the Code and on which tax during the elapsed calendar month has become due;
- c) in case the member of a VAT group in the meaning of Article 4 § 2 of the Code, granted by the Member State of arrival of the dispatch or transport of the goods,

supplies of goods as referred to in Article 39a, paragraph 4 ° of the Code and on which tax during the past calendar has become due;

d) every customer, granted by the Member State of arrival of the dispatch or transport of the goods, in the case of supplies of goods referred to in Article 25quinquies, § 3, paragraph made of the Code by the taxpayer in the Member State of arrival of the dispatch or transport of the goods for which the tax during the past calendar has become due;

e) each customer which provided services other than those that are exempt from taxation in the Member State where they are taxable, if the tax under Article 196 of Directive 2006/112 / EC by the receiver is due and in the course of the past calendar month fell due; 2 °

For each person referred to in 1 °, the total amount of the taxable amount, exclusive of added tax value, expressed in euro, for each of the categories of transactions listed below which the tax during the past calendar month is payable become:

- a) under Article 39a, paragraph 1, of the Code exempt supplies of goods referred to in 1 °, a);
- b) under Article 39a, paragraph 4 ° of the Code exempt supplies of goods referred to in 1 °, b) and c);
- c) the supply of goods as referred to in 1 DEG, d);
- d) **the services referred to in 1 °, e).** [\[Top \]](#)

~~Article 1~~ Article 2

(The text of Decree no. 50 (2019), Article 2 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

It intended to give amount in Article 1, 2 °, a) to d) is preceded by a code which is different depending on the category of acts and is determined by the Minister of Finance or his authorized representative.

If several amounts to be included for the same person, is for each amount specified in Article 1, 1 °, identification intended to be mentioned.

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Article 3

(The text of Decree no. 50 (2019), Article 3 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

In the cases referred to in Article 77, § 1, 1 ° to 6 ° of the Code, the amounts referred to in Article 1, 2 °, be revised to the appropriate course. The amount of revision is included in Part 1 of the intra-Community statement relating to the period during which a document is issued to bring the revision of the taxable amount notified. [\[Top \]](#)

Article 4

(The text of Decree no. 50 (2019), Article 4 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

If the taxpayer or the member of a VAT group in the meaning of Article 4 § 2 of the Code, referred to in Article 1 establishes a clerical error following the submission of Part 1 of the intra-Community list in that part, he should , before the expiry of the deadline for the part, a new part of the first task in the same period, which cancels the previous section 1 and replaces.

If no part one of the intra-Community list can be submitted before the expiry of the deadline for the correction part, takes the taxpayer or the member of a VAT group in the meaning of Article 4 § 2 of the Code, provided Article 1, a correction in the next part of the first intra-Community list to be submitted, in accordance with a procedure authorized by the Minister of Finance or his determined.

Under clerical error is any error that does not call for the presentation of a document that will revise the taxable amount notified.

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Articles 5

(The text of Decree no. 50 (2019), Article 5 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

§ 1.

Notwithstanding Article 1 may constitute one of the intra-Community list for each calendar quarter shall be submitted by the twentieth of the month following the period to which it relates, when the quarterly total amount of the supplies of goods referred to in Article 1, 2 °, a), b) and c) does not exceed 50,000 euros, or during the calendar quarter in question, nor during any of the four preceding calendar quarters.

This derogation only applies to taxable persons referred to in Article 53, § 1, paragraph 2, of submitting the Code shall report quarterly and for those who should not submit this declaration, as well as the members of a VAT group within the meaning of Article 4 § 2 of the Code which it submits quarterly declaration or should not submit this declaration.

This derogation shall no longer apply from the end of the month when it exceeds the amount referred to in paragraph. In that case, the first part of the intra-Community list is drawn up each month that has passed since the beginning of the calendar quarter and submitted no later than the twentieth day of the month following the month in which they were exceeded. § 2.

Notwithstanding Article 1 the farmers who are not obliged to submit to in Article 53, § 1, paragraph 2, of the Code concerning declaration, no later than 31 March each year, the part 1 of the intra-Community list in which the contains with respect to the elapsed calendar data referred in articles 1 to 3. If a taxpayer referred to in subsection lose this capacity, he is part 1 of his intra-Community list within three months from this loss. [\[Top \]](#)

Articles 6

(The text of Decree no. 50 (2019), Article 6 was introduced with effect from

01/01/2020 (BS 23.12.2019, p. 116117))

§ 1.

Part 1 of the intra-Community list is submitted electronically to the electronic address was created for this purpose and stored under conditions determined by the Minister of Finance or his authorized representative. § 2.

Taxpayers and members of a VAT group in the meaning of Article 4 § 2 of the Code, are exempt from the obligation to submit electronically until they, or where appropriate, the person authorized part 1 of such statements their behalf to submit, not have the necessary computerized resources to fulfill this obligation. § 3.

Taxpayers are not liable for the submission of Article 53, § 1, paragraph 2, of return referred to the Code and the members of a VAT group in the meaning of Article 4 § 2 of the Code which is not required to submit this declaration make the choice first part of the intra-Community list either electronically or on paper to present. § 4.

Taxpayers and members of a VAT group in the meaning of Article 4 § 2 of the Code: 1 °

which part of the first filing intra-Community list electronically transfer the information specified in Annex to this decision; 2 °

which that part of the statement is not submitted electronically, using the form that those provided by the administration and one of the specimen in the Annex to this Decision. They serve that part of the task in the service designated by the Minister of Finance. § 5.

Notwithstanding paragraphs 2 and 3, the taxpayers should that part two of the intra-Community list referred to in Article 9, paragraph filing, the first part of that statement also electronically in accordance with paragraph 1. [[Top](#)]
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Article 7

(The text of Decree no. 50 (2019), Article 7 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

Part 1 of the intra-Community list should not be made when there is no data referred to in Articles 1, 3 and 4 should be included. [\[Top \]](#)

Article 8

(The text of Decree no. 50 (2019), Article 8 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

The Article 53sexies, § 1 of the Code taxpayers and members of a VAT grouping within the meaning of Article 4 § 2 of the Code, accounts or other documents to meet the requirements of Articles 1 to 7 and on the monitoring of compliance, as per customer, a copy of all invoices they issue or documents relating to the operations to be included in the statement in part one. [\[Top \]](#)

Chapter 2 - Part 2 of the statement of compliance in the context of intra-Community transactions Handelingen

Article 9

(The text of Decree no. 50 (2019), Article 9 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

Taxpayers and members of a VAT group in the meaning of Article 4 § 2 of the Code, referred to in Article 53sexies, § 1 of the Code must twentieth appearance of any

calendar with the office part 2 are listed in the intra-Community list, containing the following information: 1 °

the VAT identification number assigned by the Member State of arrival of the dispatch or transport of goods to the taxable person to whom the goods are destined to have been dispatched or transported under the system of stock on call during the past calendar month, according to the conditions referred to in Article 12b, § 2 of the Code; 2 °

the VAT identification number referred to in Article 50 of the Code of the taxpayer by whom or on whose behalf the goods were dispatched or transported under the system of stock on demand, when the goods are returned to Belgium, in accordance with Article 12b, § 5, of the Code; 3 °

the VAT identification number assigned by the Member State of arrival of the dispatch or transport of goods to the taxable person to whom the goods are consigned or transported under the system of stock on demand, following replacement of the previous recipient of the goods in accordance with Article 12b, § 6 of the Code.

When the VAT identification number referred to in paragraph 2 ° or 3 °, is indicated, the VAT identification number is also included, which was granted by the Member State in which the goods were dispatched or transported **under the system of stock on demand the taxable person to whom the goods were previously intended.** [[Top](#)]

Article 10

(The text of Decree no. 50 (2019), Article 10 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

If the taxpayer or the member of a VAT group in the meaning of Article 4 § 2 of the Code, referred to in Article 1 establishes a clerical error following the submission of Part 2 of the intra-Community list in that part, he should , before the expiry of the deadline for the part, a new part 2 of that statement in the same period, the previous part 2 cancels and replaces.

If there is no part 2 of the intra-Community list can be submitted before the expiry of the deadline for the correction part, takes the taxpayer or the member of a VAT group in the meaning of Article 4 § 2 of the Code referred to in Article 1 a

correction in the next part 2 of the intra-community list to be submitted, in accordance with a procedure defined by the Ministry of Finance, or its agent, is determined.

Under clerical error is any error that does not call for the presentation of a document that will revise the taxable amount notified. [\[Top \]](#)

Article 11

(The text of Decree no. 50 (2019), Article 11 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

§ 1.

Notwithstanding Article 9, is part 2 of the intra-Community list for each calendar quarter shall be submitted by the twentieth of the month following the period to which it relates, when the quarterly total amount of the supplies of goods referred to in Article 1 2 ° a), b) and c) does not exceed 50,000 euros, or during the calendar quarter in question, nor during any of the four preceding calendar quarters.

This derogation only applies to taxable persons referred to in Article 53, § 1, paragraph 2, of submitting the Code shall report quarterly and for those who should not submit this declaration, the members of a VAT group in the meaning of Article 4, § 2 of the Code which it submits quarterly declaration or should not submit this declaration.

This derogation shall no longer apply from the end of the month when it exceeds the amount referred to in paragraph. In that case, the second part of the intra-Community list is drawn up each month that has passed since the beginning of the calendar quarter and submitted no later than the twentieth day of the month following the month in which they were exceeded. § 2.

Notwithstanding Article 9 serve the farmers who are not bound to the submission of the part 2 of the intra-Community list in Article 53, § 1, paragraph 2, of the Code shall report each year before 31 March in the regarding the information referred to in Article 9, the elapsed calendar year.

If a taxpayer referred to in subsection lose this capacity, he is part two of his intra-Community list within three months from this loss.

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Article 12

(The text of Decree no. 50 (2019), Article 12 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

Part 2 of the intra-Community list is submitted electronically by transferring the information referred to in Articles 9 and 10 at the electronic address was created for that purpose and under the Minister of Finance or his authorized representative conditions. [\[Top \]](#)

Article 13

(The text of Decree no. 50 (2019), Article 13 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

Part 2 of the intra-Community list should not be made when there is no data referred to in Articles 9 and 10 should be included. [\[Top \]](#)

Article 14

(The text of Decree no. 50 (2019), Article 14 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

This Decree provides for the conversion of: 1 °

Article 2, paragraphs 9 and 10 of the Directive 2008/8 / EC of 12 February 2008 amending Directive 2006/112 / EC as regards the place of supply and the Directive

2008/117 / EC of December 16, 2008 amending Directive 2006/112 / EC on the common system of value added tax to combat tax evasion connected with intra-Community transactions; 2 °

Article 1, paragraph 5 of the Directive (EU) 2018/1910 of the Council of December 4, 2018 amending Directive 2006/112 / EC on the harmonization and simplification of certain rules in the VAT system for the taxation trade between Member States. [\[Top\]](#)

HOOFDSTUK 3. Slotbepalingen

Artikel 15

(The text of Decree no. 50 (2019), Article 15 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

Royal Decree no. 50 of December 9, 2009 relating to the VAT declaration of intra-Community transactions is eliminated. [\[Top\]](#)

Artikel 16

(The text of Decree no. 50 (2019), Article 16 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

This Decision shall enter into force on 1 January 2020. [\[Top\]](#)

Artikel 17

(The text of Decree no. 50 (2019), Article 17 was introduced with effect from 01/01/2020 (BS 23.12.2019, p. 116117))

The Minister for Finance is responsible for the implementation of this decision. [[Top](#)]

Bijlage

Bewerking van de intracommutaire handelingen

BTW-OPGAVE VAN DE INTRACOMMUNAUTAIRE HANDELINGEN					R	
Btw-nummer van de aangever: <input type="text" value="B"/> <input type="text" value="E"/> <input type="text" value="0"/> <input type="text"/> <input type="text"/> (1)						
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<small>(1) Verplicht in te vullen op elk blad van de opgave (2) De bladzijden moeten doorlopend genummerd worden. De eerste bladzijde van de opgave draagt het nummer 001. (3) Vul hier het totaal aantal bladzijden van de opgave in. (4) Aan te vullen door : - maandelijks opgave : XX JAAR (vb : maart 2010 : 03 2010) - kwartaalopgave : 3X JAAR (vb : 1e kwartaal 2010 : 31 2010) - jaarlijkse opgave : 00 JAAR (vb : jaar 2010 : 00 2010)</small>						
KADER I : UITSLUITEND IN TE VULLEN OP DE EERSTE BLADZIJDE VAN DE OPGAVE						
Naam en adres van de aangever :					OPGELET : wanneer de opgave meerdere bladen bevat, mogen deze niet samengehecht worden. De bladzijden moeten gerangschikt worden per stijgend bladzijdenummer.	
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Ik verklaar dat deze opgave oprecht en volledig is. Naam, hoedanigheid en telefoonnummer ondertekenaar(s): <input type="text"/> <input type="text"/> <input type="text"/>					Datum : <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
					Handtekening(en) : <input type="text"/>	
KADER II : VOORBEHOUDEN AAN DE ADMINISTRATIE						
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Hier vouwen a.u.b.						

KADER III : OPGAVE VAN DE AFNEMERS				
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Totaalbedrag van deze bladzijde :				

723-N-2010

(1) Elke bladzijde moet worden genummerd.
(2) Vul hier het totaal aantal bladzijden van de opgave in.

Bladzijde (1) van (2)

VERVOLG VAN KADER III : OPGAVE VAN DE AFNEMERS

	LANDENCODE EN BTW-NUMMER AFNEMER	CODE	BEDRAG	PERIODE
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2				
3				
4				

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