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# VAT, Royal Decree No 7, of December 29, 1992, regarding the import of goods for the purposes of the value added tax

*(Implementation of Articles 23, 34, 40 and 52 of the Code.)*

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Last ons amended **with effect from 12.5.2019** at:

- Royal Decree of 7 November 2019 - Royal Decree amending Royal Decrees Nos . 1, 7, 10, 24, 31, 35, 46 and 56 with regard to value added tax ( BS 25.11.2019, pg. 108072 )

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#### CHAPTER I :

Conditions under which the goods may be brought into the territory of the State.

#### article 1



*(The text of RD no. 7, Article 1 , shall apply with effect from 01.01.1993 (29.12.1992 KB))*

Goods entering Belgium that do not meet the conditions of Articles 9 and 10 of the Treaty establishing the European Economic Community or which, if covered by the Treaty establishing the European Coal and Steel Community, are not in free circulation, the customs regulations apply, including as regards the obligation to declare those goods and the manner in which the declaration must be made, even if they are goods which, by reason of their nature or origin, or for any other reason are not subject to import duty. The same applies if, after being presented to customs, the goods are placed under a temporary storage procedure in accordance with customs legislation.

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## Article 2

*(The text of RD no. 7, Article 2 , shall apply with effect from 01.01.1996 (Art.14, KB 25.02.1996))*

[ [history](#) ]

§ 1. For goods other than those referred to in Article 1, which are transported or dispatched from a third country or a third-country territory and enter Belgium directly or after being placed in another Member State under one of the tax schemes equivalent to the schemes referred to in Article 23, § 4, 1 °, 2 °, 4 ° to 7 ° of the Code and / or under an internal Community transit procedure, the customs regulations are made applicable, including as regards the offices and roads along which the goods may be brought into the country, the obligation to display and declare the goods at those offices and the hours during which those formalities must be carried out.

§ 2. The goods referred to in § 1 can be placed in Belgium under a tax regime of temporary storage, bonded warehouse, inward processing or temporary admission and stay on condition that, in the case of goods referred to in Article 1, those goods are subject to customs regulations in accordance with customs legislation. temporary storage, warehousing, inward processing arrangements applied under the suspension system or under a temporary importation arrangement with full relief from import duties.

The application modalities of this paragraph are determined by or on behalf of the Minister of Finance.



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### Article 3

*(The text of RD no. 7, Article 3 , shall apply with effect from 01.01.1996 (Art.15, KB 25.02.1996))*

[ [history](#) ]

The Article 23 of the code in Belgium, imported goods must be declared for consumption.

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## CHAPTER II :

### Place of destination.

#### Article 4

*(The text of Royal Decree No. 7, Article 4 applies from 01.01.1996 (Art.16, Royal Decree 25.02.1996))*

[ [history](#) ]

For the purposes of Article 34, § 2, 2 °, of the Code, the first place of destination of goods imported into Belgium is defined as the place in the country specified in the consignment note or any other document including the goods Enter Belgium.

In the absence of such an indication, the first place of destination is deemed to be the place where the first transshipment of goods takes place in Belgium.

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## CHAPTER III :



## Satisfaction of the import tax.

### Article 5

*(The text of Royal Decree No. 7, Article 5, § 4, first paragraph, 3 °, was amended with effect from 16.05.2014 (Art. 10, Royal Decree 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872, erratum BS 17.04.2015, p. 22342, replaced by erratum BS 27.04.2015, p. 23413))*

[ [history](#) ]

§ 1. The import tax is payable at the time of the declaration for consumption, subject to the provisions of paragraphs 2 and 3.

§ 2. In the cases to be determined by the Minister of Finance and under the conditions to be set by him, payment may be postponed until the expiry of a maximum period of ten days from the date of the declaration.

§ 3. Taxpayers who submit the periodic tax return referred to in Article 53, § 1, first paragraph, 2 ° of the Code, with the exclusion of taxpayers referred to in Article 55, § 3, second paragraph, of the Code, may submit Finance or its authorized authorization shall be granted not to pay the tax payable under the import at the time of the declaration for consumption, provided that the tax is included as tax due in the aforementioned periodic declaration.

However, persons who are previously recognized in accordance with Article 55, § 3, second paragraph, of the Code, may be granted a permit by the Minister of Finance or his authorized representative, whereby the taxable persons not established in Belgium and represented by the former, may obtain do not have to pay tax due under the import at the time of the declaration for consumption, provided that tax is included as tax due in the declaration referred to in Article 53, § 1, first paragraph, 2 °, of the Code, which the persons referred to must filing on behalf of these taxable persons.

The license holder referred to in the first and second paragraphs may not pay the tax payable on import in the manner provided for in paragraphs 1 and 2.

§ 4. The license referred to in paragraph 3, first paragraph, is only granted if all of the following conditions are met :

1 ° taxable persons must have made an import or be able to demonstrate that this will be the case in the future;



2° they have submitted all periodic declarations referred to in Article 53, § 1, first paragraph, 2 °, of the Code with regard to the acts they have carried out since the four calendar quarters preceding the license application and have paid the tax that is due and payable from those declarations;

3° they do not have a tax liability resulting from breaches of value added tax constituting a claim for the benefit of the value added tax administration which is wholly or partly certain, due and payable.

The license referred to in paragraph 3, second paragraph, is only granted if all of the following conditions are met :

1° the pre-recognized persons have submitted all periodic returns referred to in Article 53, § 1, first paragraph, 2 °, of the Code with regard to the acts that their mandataries have performed since the four calendar quarters preceding the license application and have paid the tax the claimability of which is clear from those declarations;

2° they are not obliged, together with their mandataries, within the meaning of article 55, § 4, second paragraph, of the Code, to pay a tax debt resulting from violations of the value added tax that constitutes a claim in favor of the administration which is wholly or partly certain, due and fixed.

§ 5. The permit referred to in paragraph 3 must be requested in writing. Within a period of one month from the date of the application, the permit will be granted if the conditions set for it are met or the application will be rejected by reasoned decision.

§ 6. The license referred to in paragraph 3 may be withdrawn by the Minister of Finance or his authorized representative if it was issued on the basis of an incorrect statement or if the license holder no longer meets the conditions set by Article 53, § 1, first paragraph, 2 °. and 3 ° of the Code or the decisions taken to implement it.

In case of revocation in accordance with the first paragraph, a new license can only be applied for after the expiry of a period of twelve months following the month in which the decision to revoke was notified.

§ 7. The application modalities of this article are determined by the Minister of Finance or his authorized representative. He determines, among other things, the formalities to be fulfilled when applying for or withdrawing the license. He also determines the form and content of this permit .



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## Article 6

*(The text of Royal Decree No. 7, Article 6, § 5, first paragraph, has been replaced with effect from 24.07.2015 (Art. 1, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. The tax is payable by the consignee who carries out a taxable import of goods in Belgium.

§ 2. The addressee is the transferee or transferee to whom the goods are dispatched when the tax becomes due and, if there is no transferee or transferee, the person who owns the goods.

The seller or transferor or a previous seller or transferor may act as an addressee provided that he is established in Belgium or has been identified for VAT purposes in Belgium in accordance with Article 50, § 1, first paragraph, 3 °, of the Code, that he is represented by a person who has been previously recognized in accordance with Article 55, § 3, second paragraph, of the Code.

§ 3. If the imported goods are installed or assembled in or on land in this country by or on behalf of the supplier, and the delivery takes place in Belgium in application of Article 14, § 3 of the Code, the consignee is the supplier by whom or on whose behalf the installation or assembly is done.

The person who has sold or transferred the good to the supplier referred to in the previous paragraph, or a previous seller or transferor, may act as an addressee provided that he is established in Belgium or has been identified for VAT purposes in Belgium in accordance with Article 50, § 1, first paragraph, 3 °, of the Code, or that he is represented by a person who has been previously recognized in accordance with Article 55, § 3, of the Code.

§ 4. The contract worker, tenant or borrower who has exported goods outside the Community to have them repaired, processed, processed or adjusted may act as an addressee for the application of the exemption referred to in Article 40, § 1, 2 °, b, of the Code.

§ 5. If his contracting partner is not established in Belgium and has not been identified for VAT purposes in accordance with Article 50, § 1, first paragraph, 3 ° of the Code, the taxable person



who, the periodic declaration referred to in the Code also acts as an addressee if the goods are sent to him, either :

1° on sight, on trial or on consignment, provided that he buys the imported goods retrospectively or, if not, re-exports them outside the Community;

2° to be repaired, processed, processed or modified, provided that he re-exports the goods outside the Community, destroys them or transfers them to him.

By or on behalf of the Minister of Finance, the rules are determined with regard to the regularization that must take place if the conditions laid down in this paragraph are not met.

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## Article 7

*(The text of Royal Decree No. 7, Article 7, § 1 has been amended as of 16.05.2015 (Art. 11, Royal Decree 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872, erratum BS 17.04. 2015, p. 22342, replaced by erratum BS 27.04.2015, p. 23413))*

[ [history](#) ]

§ 1. Subject to the provisions of § 2, the tax due on import is paid:

- by deposit or bank transfer to the postal account of the single customs and excise office;

of

- by payment in cash or other equivalent means of payment at the subsidiary of that single office designated by the General Administration of Customs and Excise.

Settlement of the tax shall be established by entering on the document required by Article 9 an endorsement using the PLDA electronic system used by the Customs and Excise Administration to accept declarations for consumption.

§ 2. In the situations referred to in Article 5, § 3, the tax payable on import must be included as tax due in the periodic declaration relating to the period in which the import took place.

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## Article 8

*(The text of Royal Decree No. 7, Article 8 has been replaced as of 04.07.2013 (Art. 4, Royal Decree 13.06.2013, BS 24.06.2013, pg. 40184))*

[ [history](#) ]

§ 1. Are jointly and severally liable for payment of the tax with the consignee referred to in Article 6 :

1° the declarant, in particular the person who declares goods in his own name or in the name of another person for consumption or for one of the regulations referred to in Article 23, §§ 4 and 5 of the Code;

2° the principal of the declarant referred to under 1 °;

3° any other person obliged to pay import duties, even if the goods are not subject to import duties for any reason.

However, if the tax is to be paid in the manner specified in Article 7, § 2, only the person who declared the goods for the external transit or the internal Community transit is jointly and severally liable for payment of the tax.

§ 2. The persons referred to in paragraph 1, first paragraph, 1 ° to 3 ° and second paragraph, who demonstrate that they have not committed an error or that they have not been negligent, have been released from joint and several liability.

In no event may such persons be discharged from this liability if they knew or should have known that the import tax due has not been or will not be paid to the State .

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## Article 9

*(The text of Royal Decree No. 7, Article 9, § 1, third paragraph, was amended with effect from 01.01.2010 (Art. 14, Royal Decree 09.12.2009, BS 17.12.2009))*

[ [history](#) ]

§ 1. Payment of value added tax shall be determined on the copy of the declaration for consumption intended for the consignee, unless the tax is paid in the manner referred to in Article



7, § 2.

A declaration must be drawn up separately for each addressee. In addition to the name, address and, where applicable, the VAT identification number of the addressee in Belgium, this declaration also contains all the information required for the taxation.

If the addressee is a VAT unit within the meaning of Article 4, § 2 of the Code, that declaration must, by way of derogation from the provisions of the previous paragraph, include the name, the address and the information in Article 50, § 1, subsection 1, 6 °, or § 2, subsection 2, of the Code, indicate the sub- VAT identification number of the member concerned making the import, as well as all information required for the taxation.

§ 2. Where imports are made with tax exemption or with tax payment at a rate below the highest that may be due for the imported goods, the declarant must state in the declaration the legal, regulatory or administrative provision providing for the exemption whether the payment of the tax is arranged at a lower rate.

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## Article 10

*(The text of RD no. 7, Article 10 , shall apply with effect from 01.01.1993 (29.12.1992 KB))*

In order to simplify the formalities, the provisions of Articles 7 and 9 may be deviated from by or on behalf of the Minister of Finance; in that case, arrangements are made to ensure payment of the tax.

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## CHAPTER IV : Import exemption.

### SECTION 1 : Exemption introduced by Article 40, § 1, 1 ° , a, of the Code.



## Article 11

*(The text of RD no. 7, Article 11 , shall apply with effect from 01.01.1993 (29.12.1992 KB) )*

Tax exemptions are granted for imports of goods the supply of which is in any event exempt from supply by taxable persons within the territory of the country.

Except in the cases described by or on behalf of the Minister of Finance, the exemption is granted by way of refund in accordance with the procedures laid down in Royal Decree No 4 of 29 December 1969 with regard to returns on value added tax.

The application modalities of this article are determined by or on behalf of the Minister of Finance.

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## SECTION 2 :

**Exemption introduced by Article 40, § 1, 1 °, b, of the Code.**

## Article 12

*(The text of Royal Decree No. 7, Article 12 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Imports of goods referred to in Article 40, § 1, 1 °, b) of the Code are exempt from tax in the cases and under the conditions specified in this section.

§ 2. For the purposes of the provisions of this section :

1° "normal residence" means the place of habitual residence, that is to say, for at least 185 days per calendar year, because of personal and professional ties, or, for persons without professional ties, because of personal ties, showing close links between himself and the place where he lives to turn out.

However, the normal residence of a person who has his professional ties in a different place from his personal ties and therefore resides alternately in different places located in two or more



States is deemed to be in the same place as his personal ties, provided that he returns there regularly. The latter condition lapses when the person concerned remains in a State for a fixed-term assignment. The fact that a college is attended or a school is attended does not mean that the normal place of residence is moved.

Proof of normal residence must be demonstrated by appropriate means, to the satisfaction of the administration;

2° "personal property" means property used for the personal use of stakeholders or for the needs of their household.

In particular, personal goods are :

- a) movable property and objects such as personal items, linen, items of furniture or equipment for the personal use of the interested parties or for the needs of their household;
- b) bicycles and motorcycles, private motor vehicles and their trailers, motorhomes, pleasure boats and sport aircraft.

Household supplies consistent with normal family supplies, small pets and mounts are also personal items.

Personal property may not, by its nature or quantity, show any commercial intention, nor may it be intended for the pursuit of an economic activity within the meaning of Article 4, § 1 of the Code.

However, portable instruments for the arts and crafts required by the person concerned for the pursuit of his profession are also personal property;

3° "alcoholic products" means products covered by CN codes 2203 to 2208 such as beer, wine, aperitifs based on wine or alcohol, spirit drinks, liqueurs and other alcoholic beverages, etc. ;

4° "Community", the areas of the Member States where Directive 2006/112 / EC applies, as referred to in Article 1, §§ 2 to 5 of the Code.

§ 3. The formalities that must be complied with in order to benefit from the exemption referred to in this section are determined by the Minister of Finance or his authorized representative.

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## Article 13

*(The text of Royal Decree No. 7, Article 13 has been replaced with effect from 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*



[ [history](#) ]

§ 1. Subject to paragraphs 2 to 9, a tax exemption is granted for the permanent importation of personal goods by a natural person transferring his normal residence from outside the Community to a Member State.

§ 2. The exemption is limited to personal property that :

1° except in special cases justified by circumstances, at least six months before the date on which the person concerned declared his normal residence outside the Community and, in the case of non-consumable goods, at his former normal residence are used;

2° intended to be used for the same purpose in the interested person's new normal residence.

§ 3. The exemption will only be granted if the person concerned has had his normal residence outside the Community for at least 12 consecutive months.

Derogations from paragraph 1 may, however, be granted by the Minister of Finance or his authorized representative, provided that the interested party intended to reside outside the Community for at least 12 months.

§ 4. The following are excluded from the exemption :

1° alcoholic products;

2° tobacco and tobacco products;

3° commercial vehicles;

4° professional equipment other than portable instruments for arts and crafts.

§ 5. Subject to special circumstances, the exemption shall only be granted for personal goods declared for definitive import before the expiry of a period of 12 months from the date on which the party concerned established his normal place of residence in the Community.

The import of the personal goods may take place in parts within the period referred to in the first paragraph.

§ 6. Until the expiry of 12 months from the date of the final import declaration, the personal goods imported with exemption may not be lent, pledged, hired or transferred for consideration



or for no consideration, without administration has been notified in advance.

Lending, pledging, renting or transferring before the expiry of the period referred to in the first paragraph leads to the application of the tax applicable to the goods in question, at the rate in force on the date of lending, pledging, renting or transferring and on the taxable amount adopted on the same date.

§ 7. By way of derogation from paragraph 5, the exemption shall also be granted for personal goods that have been definitively imported before the person concerned has his normal place of residence in the Community, provided that he undertakes to establish his normal place of residence there within a period of six months.

When using this provision, the period referred to in paragraph 2 shall be calculated from the date of import into the Community.

§ 8. If the person concerned leaves the third country or third territory where he had his normal residence as a result of professional obligations, without simultaneously establishing that normal residence in the territory of a Member State but with the intention of establishing it there subsequently, an exemption shall be granted for imports of the personal property which he transfers to that territory for that purpose.

That exemption is subject to the conditions set out in paragraphs 2 to 6, it being understood that the periods referred to in paragraphs 2 and 5 are calculated from the date of import and the period referred to in paragraph 6 is calculated from the date where the person concerned actually establishes his normal residence in the territory of the Community.

Moreover, the exemption is subject to an undertaking by the person concerned to establish his normal residence in the territory of the Community within a period determined by the Minister of Finance or his authorized representative, as the case may be.

§ 9. The Minister of Finance or his authorized representative may derogate from the provisions of paragraphs 2, 4, 3 ° and 4 ° and 6 if a person transfers his normal residence to the territory of a Member State due to exceptional political circumstances.

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*(The text of Royal Decree No. 7, Article 14 has been replaced as of 24.07.2015 (Art. 2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Subject to paragraphs 2 to 5, exemption from the tax shall be granted for the final importation of marriages and contents, even if new, belonging to a person who transfers his normal residence to the territory of the Community on the occasion of his marriage.

§ 2. The exemption is only granted if the interested party :

1° has had normal residence outside the Community for at least 12 consecutive months; a derogation may, however, be granted by the Minister of Finance or his agent, provided that the interested party intended to reside outside the Community for at least 12 months;

2° provides proof of his marital status.

§ 3. Alcoholic products, tobacco and tobacco products are excluded from the exemption.

§ 4. Except in exceptional circumstances, imports must be made in the period beginning two months before the wedding date set and ending four months after the marriage date. Within that period, the import of the goods can take place in one or more consignments.

§ 5. Until the expiry of 12 months from the date of the final import declaration, the personal goods imported with exemption may not be lent, pledged, hired or transferred for consideration or for no consideration, without administration has been notified in advance.

Lending, pledging, hiring or transferring them before the expiry of that period leads to the application of the tax applicable to the goods in question, at the rate in force on the date of the lending, pledging, rental or transfer and on the The taxable amount adopted on the same date.

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## Article 15

*(The text of Royal Decree No. 7, Article 15 has been replaced as of 24.07.2015 (Art. 2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*



[ [history](#) ]

§ 1. Exemption from the tax is granted for the permanent importation of gifts that are usually offered on the occasion of a marriage by persons who have their normal residence outside the Community and who are received by a person who complies with the provisions of Article 14, §§ 1 and 2, said conditions.

The exemption is only granted for gifts whose unit value does not exceed 1,000 euros. Alcoholic products, tobacco and tobacco products are excluded from the exemption.

§ 2. Unless exceptional circumstances arise, the importation of the goods must take place in the period beginning two months before the fixed date of marriage and ending four months after the date of marriage. Within that period, the import of the goods can take place in one or more consignments.

§ 3. Until the expiry of 12 months from the date of the final import declaration, the personal goods imported with exemption may not be lent, pledged, hired or transferred for consideration or for no consideration, without administration has been notified in advance.

Lending, pledging, renting or transferring before the expiry of that period leads to the application of the tax applicable to the goods in question, at the rate in force on the date of lending, pledging, renting or transferring and on the same date established taxable amount.

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## Article 16

*(The text of Royal Decree No. 7, Article 16 has been replaced as of [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Exemption from tax is granted for the permanent importation of personal property acquired by a natural person habitually resident in the Community, by succession to death or by succession to will.

§ 2. The following are excluded from the exemption :



- 1° alcoholic products;
- 2° tobacco and tobacco products;
- 3° commercial vehicles;
- 4° professional equipment other than portable arts and crafts instruments required for the practice of the deceased;
- 5° stocks of raw materials, finished products or semi-finished products;
- 6° live stock and stocks of agricultural products in excess of quantities corresponding to normal family supplies.

§ 3. The exemption is only granted for personal property which has been definitively imported as a result of the definitive succession arrangement no later than two years from the date on which the property was placed in possession.

However, an extension of this period may be granted by the Minister of Finance or his authorized representative on the grounds of special circumstances.

The import of the personal goods may take place in parts within the period referred to in the first paragraph.

§ 4. This Article applies mutatis mutandis to personal property acquired by succession in a will by a legal person pursuing a non-profit activity established in the territory of the Community.

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## Article 17

*(The text of Royal Decree No. 7, Article 17 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Exemption from the tax is granted for the definitive importation of classrooms, study supplies and used movable items which form the normal furnishings of a student room, belonging to pupils and students coming to live in the Community for their studies, and intended for their personal use during their studies.



§ 2. Within the meaning of paragraph 1 the following terms have the following meanings :

- 1° "pupil or student", any person who is regularly enrolled in an educational institution to follow the full curriculum;
- 2° "sets", the linen, as well as clothing, even if new;
- 3° "study supplies", objects and instruments normally used by a schoolchild or student in study.

§ 3. The exemption is granted at least once per academic year.

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## Article 18

*(The text of Royal Decree No. 7, Article 18 has been replaced as of 24.07.2015 (Art. 2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

Tax exemption is granted for the definitive import of goods whose global value does not exceed EUR 22.

Alcoholic products, perfume and toilet water, tobacco and tobacco products are excluded from the exemption referred to in the first paragraph.

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## Article 19

*(The text of Royal Decree No. 7, Article 19 has been replaced as of 24.07.2015 (Art. 2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Subject to paragraphs 2 to 6, a tax exemption is granted for the final importation of capital goods and other equipment belonging to companies which definitively cease their activities in a



third country or third country of origin for a similar activity. to practice in the Community and which have notified the competent authorities of the Member State where the activity is carried out in advance of the start of the activity, in accordance with Article 213 (1) of Directive 2006/112 / EC.

If the transferred business is a farm, the livestock is also exempted.

§ 2. Within the meaning of paragraph 1 the following terms have the following meanings :

- 1° "activity" means an economic activity referred to in Article 4, § 1 of the Code;
- 2° "business" means an independent economic production unit or a service unit.

§ 3. The exemption is limited to capital goods and other equipment that :

- 1° barring, in special cases justified by the circumstances, actually used in the holding for at least 12 months before the cessation of activities of the holding in the third country or third territory from which the holding was transferred;
- 2° are intended to be used for the same purposes after the transfer;
- 3° intended for the pursuit of an activity that is not exempted under Articles 132, 133, 135 and 136 of Directive 2006/112 / EC;
- 4° are consistent with the nature and size of the business concerned.

§ 4. The exemption excludes companies established outside the Community, the cause or purpose of which is to cause a merger with or take-over by a company established in the Community without any new activity having as its object or purpose.

§ 5. The following are excluded from the exemption :

- 1° means of transport that do not have the character of means of production or means in the context of the provision of services;
- 2° supplies of any kind intended for human consumption or for animal nutrition;
- 3° fuels and stocks of raw materials, finished or semi-finished products;
- 4° livestock owned by cattle vendors.

§ 6. Except in special cases justified by the circumstances, the exemption shall only be granted for capital goods and other equipment imported before the expiry of a 12-month period from the



date on which the business ceases in the third country or third-country territory of origin.

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## Article 20

*(The text of Royal Decree No. 7, Article 20 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

Exemption from the tax is granted for the definitive importation of pups of a pure-bred horse covered in the Community, born in a third country or third-country territory, who are not more than six months old and have subsequently been temporarily exported for farrowing.

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## Article 21

*(The text of Royal Decree No. 7, Article 21 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :

- 1° animals specially bred for laboratory use and given to laboratories free of charge;
- 2° biological or chemical substances within the limits and under the conditions of Article 53 of Council Regulation (EC) No 1186/2009 of 16 November 2009.

§ 2. The exemption referred to in paragraph 1 is limited to animals and biological or chemical substances that are intended :

- 1° either for public or public utility entities whose main occupation is education or scientific research, and for services which fall under a public or utility organization or whose primary occupation is education or scientific research;



2° or for private institutions whose main occupation is education or scientific research and which have been granted permission by the Minister of Finance or his authorized representative to import these goods with exemption.

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## Article 22

*(The text of Royal Decree No. 7, Article 22 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Without prejudice to the exemption referred to in Article 40, § 1, 1 °, a) of the Code, tax exemption is granted for the definitive import of therapeutic substances of human origin, test sera for the determination of blood groups and test sera for the determination of tissue groups .

§ 2. Within the meaning of paragraph 1 the following terms have the following meanings :

1° "therapeutic substances of human origin", human blood and derivatives thereof : whole human blood, dried human plasma, human albumin and stable solutions of human plasma proteins, human immoglobulin , human fibrinogen;

2° "test sera for the determination of blood groups" means all test sera of human, animal, vegetable or other origin for the determination of human blood groups and the detection of blood incompatibilities;

3° "Test sera for the determination of tissue groups" means any test sera of human, animal, vegetable or other origin for the determination of human tissue groups.

§ 3. The exemption is limited to products that :

1° are intended for institutions or laboratories recognized by the Minister of Finance or his authorized representative, for exclusive use for medical or scientific purposes, excluding commercial transactions;

2° are accompanied by a certificate of conformity issued in the country of origin by a duly authorized body;

3° are contained in packaging materials that bear a special identification label.



§ 4. The exemption covers special packaging essential for the transport of therapeutic substances of human origin or test sera for the determination of blood or tissue groups, as well as the solvents and accessories necessary for their use, which may be added to the shipments have been added.

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### Article 23

*(The text of Royal Decree No. 7, Article 23 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

Tax exemptions are granted for the definitive importation of consignments consisting of samples of reference substances used for quality control of substances used in the manufacture of medicinal products and approved by the World Health Organization (WHO), addressed to consignees who have been recognized by the Minister of Finance or his authorized representative to import such consignments with exemption.

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### Article 24

*(The text of Royal Decree No. 7, Article 24 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

Tax exemptions are granted for the definitive import of human or veterinary pharmaceuticals intended for use by persons or animals participating in international sporting events, within the limits of their needs during their stay in the Community.

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## Article 25

*(The text of Royal Decree No. 7, Article 25 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :

1° goods that meet basic necessities of life, which are procured free of charge and which are imported by governmental or other charitable or philanthropic institutions recognized by the Minister of Finance or his authorized representative, for free distribution to the needy;

2° goods of any kind sent by a person or organization established outside the Community free of charge and without any commercial ulterior motive on the part of the giver to public bodies of a charitable or philanthropic nature recognized by the Minister of Finance or his authorized representative to raise funds during occasional charity events for the benefit of the needy;

3° equipment, equipment and office supplies which are sent, free of charge and without any commercial ulterior motive on the part of the giver, to institutions of a charitable or philanthropic nature recognized by the Minister of Finance or his authorized representative, in order to be used exclusively for their own operation and for the attainment of their charitable or philanthropic goal.

§ 2. Within the meaning of paragraph 1, 1 °, “goods that meet basic necessities of life” means goods that are absolutely necessary to meet the immediate needs of persons, such as food, medicines, clothing and blankets.

§ 3. The following are excluded from the exemption :

1° alcoholic products;

2° tobacco and tobacco products;

3° coffee and tea;

4° motor vehicles, except ambulances.

§ 4. The exemption is only granted to organizations whose accounts allow the administration to audit the transactions and which provide all the guarantees deemed necessary.



§ 5. The goods referred to in paragraph 1 may not be lent, rented or transferred by the organization benefiting from the exemption for purposes other than those referred to in paragraphs 1, 1 ° and 2 °, for no consideration or without prior administration. has been notified.

If the goods are lent, rented or transferred to an institution eligible for exemption under paragraphs 1 and 4, the exemption shall continue to apply insofar as the said institution uses the goods in question for the purposes of this exemption.

In other cases, the loan, lease or transfer may only take place after payment of the tax in advance, at the rate in force on the date of the loan, rental or transfer and on the taxable amount established on the same date.

§ 6. Organizations referred to in paragraph 1 which no longer meet the conditions for exemption or who wish to use goods imported for exemption for purposes other than those referred to in that paragraph must inform the administration thereof.

Goods that remain in the possession of organizations that no longer meet the conditions for exemption are subject to the application of the tax, at the rate in force on the date when the conditions are no longer met and on the same date of taxable amount established.

The goods used by the organization benefiting from the exemption for purposes other than those referred to in paragraph 1 are subject to the application of the tax, at the rate in force on the date on which they are intended for another use and on the taxable amount adopted on the same date.

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## Article 26

*(The text of Royal Decree No. 7, Article 26 has been replaced as of [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemptions are granted for the permanent importation of goods specially designed for the education, employment or improvement of the social position of blind and other persons with physical or mental disabilities when imported by institutions or organizations whose main activity is the education or guidance of persons with disabilities and who have obtained permission from the Minister of Finance or his authorized representative to import these objects with exemption.



These goods must be sent to such an institution or organization free of charge and without any giveaway from the giver.

§ 2. The exemption applies to specific spare parts, parts or fittings intended for the objects concerned, as well as tools for the maintenance, checking, calibration or repair of those objects, to the extent that these spare parts, parts or fittings or tools are used simultaneously with these articles are imported or, if imported at a later date, are identifiable as being intended for articles which have previously been imported with exemption or which may qualify for exemption when they are used for the intended spare parts, parts or specific fittings and the requested tools are requested.

§ 3. The goods for which exemption is granted may not be used for any other purpose than for the education and employment of the blind and other persons with disabilities or for the improvement of their social position.

§ 4. Goods which have been granted an exemption may be lent, hired out or transferred by the institutions or organizations benefiting from the exemption to the persons referred to in paragraph 1 for no profit, without payment of the import tax.

§ 5. No loan, rental or transfer may be made under conditions other than those of paragraph 4 without prior notice to the administration.

If the goods are lent, rented or transferred to an institution or organization that is itself eligible for exemption, the exemption remains in force, insofar as this institution or organization uses the object concerned for purposes that entitle it to this exemption.

In other cases, the loan, rental or transfer may only take place after the advance payment of the tax at the rate in force on the date of the loan, rental or transfer and on the taxable amount established on the same date.

§ 6. The institutions or organizations referred to in paragraph 1 which no longer meet the conditions for exemption, or which wish to use an object imported with exemption for purposes other than those referred to in the above paragraph, must inform the administration thereof.

Objects that remain in the possession of the institutions or organizations that no longer meet the conditions for exemption are subject to the application of the tax, at the rate in effect on the date when those conditions cease and the taxable amount established on the same date.



Articles used by the exempt institution or organization for purposes other than those referred to in paragraph 3 are subject to the application of the tax, at the rate in force on the date they are intended for another use and on the taxable amount adopted on the same date.

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## Article 27

*(The text of Royal Decree No. 7, Article 27 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :

1° goods imported by governmental or other charitable or philanthropic institutions recognized by the Minister of Finance or his authorized representative, in order to :

- a) either to be provided free of charge to victims of disasters affecting the territory of one or more Member States;
- b) be made available free of charge to victims of such disasters, but remain the property of the institutions concerned;

2° goods imported by auxiliary units under the same conditions as those stated under 1 ° to meet their needs for the duration of their assistance.

§ 2. The exemption is not granted for materials and equipment intended for reconstruction in disaster areas.

§ 3. The exemption is only granted after the European Commission has adopted a decision.

Pending notification of the Commission decision, authorizations may be granted to import the goods for the purposes referred to in paragraph 1 with the suspension of the relevant tax, provided that the importing undertaking undertakes to pay it if no exemption is granted .

§ 4. The exemption is only granted to institutions whose accounts enable the administration to audit the transactions and which provide all the guarantees deemed necessary.



§ 5. The goods referred to in paragraph 1, 1 ° may not be lent, rented or transferred by the organizations eligible for exemption under conditions other than those of the said paragraph, for no consideration or for no consideration, without prior administration has been notified.

If the goods are lent, rented or transferred to an organization eligible for exemption under paragraph 1, the exemption shall continue to apply insofar as the said institution uses the goods in question for the purposes of granting this exemption.

In other cases, the loan, lease or transfer may only take place after the tax has been paid in advance, at the rate in force at the time of the loan, rental or transfer and on the taxable amount established on the same date.

§ 6. The goods referred to in paragraph 1, 1 °, b), when they are no longer used by the victims of disasters, may not be lent, rented or transferred for consideration or for no consideration, without prior notice to the administration. has been asked.

If the goods are lent, rented or transferred to an organization that is eligible for exemption under paragraph 1 or, if necessary, to an organization that is eligible for exemption under Article 25, § 1, 1 °, the exemption remains in force to the extent that such organizations use the goods in question for purposes which give the right to grant such exemptions.

In other cases, the loan, lease or transfer may only take place after the tax has been paid in advance, at the rate in force at the time of the loan, rental or transfer and on the taxable amount established on the same date.

§ 7. Organizations referred to in paragraph 1 which no longer meet the conditions for exemption or who wish to use the goods considered for exemption for purposes other than those referred to in that paragraph must inform the administration thereof.

When goods retained by organizations that no longer fulfill the conditions for exemption are transferred to an organization that is eligible for exemption under the provisions of this Article, or, where appropriate, to an organization under Article 25, §§ 1 and 2, qualify for exemption, the exemption remains in force insofar as the said organization uses the goods in question for purposes which entitle it to such exemptions. In other cases, the said goods are subject to the application of the tax, at the rate in force on the date on which the said conditions are no longer met and on the taxable amount established on the same date.

§ 8. Goods used by the benefiting organization for purposes other than those referred to in this Article shall be subject to the application of the tax at the rate in force on the date they are used for another use and on the taxable amount adopted on the same date.



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## Article 28

*(The text of Royal Decree No. 7, Article 28 has been replaced with effect from [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :

1° awards given by the government of a third country to persons who have their normal residence in the Community;

2° cups, medals and similar objects which are primarily of a symbolic nature and which are awarded in a third country or third-country territory to persons habitually resident in the Community in honor of the activities they have undertaken in areas such as the arts, sciences, sports, public services, or as proof of recognition of their earnings on the occasion of a special event, are introduced by the said persons themselves;

3° cups, medals and similar objects which are primarily of a symbolic nature and which are offered free of charge by authorities or persons established in a third country or third territory, to be awarded in the territory of the Community for the same purposes as referred to in 2 °;

4° awards, trophies, souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in a third country or third country have area, at business conferences or similar events with an international character, and because of their nature, unit value and other characteristics in no way indicate commercial ulterior motives.

§ 2. The exemption is granted provided that the interested parties can demonstrate this to the satisfaction of the administration and insofar as it concerns acts that are not of any commercial nature.

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## Article 29

*(The text of Royal Decree No. 7, Article 29 has been replaced as of [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*



[ [history](#) ]

§ 1. Without prejudice to the exemption provided for in Article 43, a tax exemption shall be granted for definitive imports of :

1° goods imported by persons who have made an official visit to a third country or third territory where they have received these goods from the authorities which received them;

2° goods imported by persons who make an official visit to the Community and who intend to give them on that occasion as a gift to the authorities which receive them;

3° goods addressed as gifts, as a token of friendship or tribute, by an official authority, public body or activity of public interest acting in a third country or third territory, to an official authority, to a public authority, or organization performing activities of public interest, established in Belgium, which has obtained permission from the Minister of Finance or his authorized representative to receive such objects with exemption.

§ 2. Alcoholic products, tobacco and tobacco products are excluded from the exemption.

§ 3. The exemption is only granted insofar as the objects are intended as an occasional gift, their nature, value or quantity does not reveal any commercial ulterior motive and they are not used for commercial purposes.

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## Article 30

*(The text of Royal Decree No. 7, Article 30 has been replaced as of [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :

1° gifts offered to ruling monarchs and heads of state;

2° goods intended to be used or consumed by the governing princes and heads of state of a third country, as well as by the personalities that officially represent them, during their official stay in the Community.



§ 2. Paragraph 1 also applies to persons enjoying, at international level, privileges equivalent to those of a reigning monarch or of a head of state.

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## Article 31

*(The text of Royal Decree No. 7, Article 31 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Without prejudice to the exemption referred to in Article 33, § 1, 1 °, a tax exemption is granted for the definitive import of samples of goods whose value is insignificant and which can only serve to raise orders for goods of the type they represent .

§ 2. The Administration may require that certain items, in order to qualify for the exemption, be rendered permanently inoperable by cutting, piercing, affixing a clearly visible and indelible number plate or any other process , without this treatment, however, resulting in their capacity as a monster is thereby lost.

§ 3. For the purposes of paragraph 1, "samples of goods" means items which are representative of a category of merchandise and the presentation and quantity of which for the given type or quality of goods make items unsuitable for purposes other than be used for customer acquisition.

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## Article 32

*(The text of Royal Decree No. 7, Article 32 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]



§ 1. Tax exemptions are granted for the final importation of printed matter for advertising purposes, such as catalogs, price lists, operating instructions or commercial announcements, provided that they relate to :

1° goods offered for sale or for hire by a person established in a third country or third territory, or

2° transport, insurance, commercial or banking services offered by a person established in a third country or third-country territory.

§ 2. The exemption referred to in paragraph 1 is limited to printed matter for advertising purposes that meets the following conditions :

1° the printed matter must clearly show the name of the company that manufactures, sells or rents the goods, or that provides the services to which the printed matter relates;

2° each consignment may contain only one document or, if it consists of several documents, only one copy of each document, it being understood that consignments containing several copies of the same document may nevertheless be exempted if the total gross weight is not more than 1 kilogram;

3° the printed matter may not be sent by the same sender to the same addressee by way of groupage .

§ 3. Tax exemptions are also granted for the final importation of advertising objects which have no commercial value themselves and which are sent free of charge by suppliers to their customers and which cannot be used for advertising purposes.

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### Article 33

*(The text of Royal Decree No. 7, Article 33 has been replaced as of [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :



- 1° small samples representative of goods and intended for exhibitions and the like;
- 2° goods imported only for demonstration or demonstration of machinery and equipment at exhibitions and the like;
- 3° various materials of low value, such as paint, lacquer, wallpaper, etc., which are used for the construction, furnishing and decoration of temporary stands at exhibitions and the like and which are lost as a result of their use;
- 4° printed matter, catalogs, prospectuses, price lists, placards, illustrated or non-illustrated calendars, unframed photographs and other objects which are provided free of charge in order to be used for advertising purposes for goods exhibited and the like.

§ 2. For the purposes of paragraph 1, "exhibitions and the like" means :

- 1° exhibitions, fairs, fairs and similar events in the fields of trade, industry, agriculture and handicrafts;
- 2° exhibitions or manifestations organized primarily for charitable purposes;
- 3° exhibitions or manifestations primarily organized for a scientific, technical, craft, artistic, educational or cultural, sporting or religious purpose, or for a cult, trade union, tourist purpose or for the purpose of helping peoples to understand each other better ;
- 4° meetings of representatives of international organizations or groups;
- 5° ceremonies and events with an official or commemorative character.

Private exhibitions organized in shops or commercial premises for the sale of goods are not considered to be "exhibitions and the like".

§ 3. The exemption referred to in paragraph 1, 1 ° is limited to samples :

- 1° imported in that form free of charge or obtained from unpacked imported goods during the exhibition;
- 2° which are exclusively intended to be distributed free of charge to visitors during the exhibition for their personal use or consumption;
- 3° which can be identified as low value advertising material per unit;
- 4° which are unsuitable for marketing and, where appropriate, presented in packages containing less than the smallest commercially available quantity of the same goods;
- 5° which are consumed on site during the exhibition if it concerns food and drinks whose packaging does not comply with the provisions of 4 ° ;



6° whose total value and quantity are in proportion to the nature of the exhibitions, the number of visitors and the importance of the exhibitor's participation.

§ 4. The exemption referred to in paragraph 1, 2 ° is limited to goods that are consumed or destroyed during the exhibition, the total value and quantity of which are proportional to the nature of the exhibition, the number of visitors and the importance of the participation of the exhibitor.

§ 5. The exemption referred to in paragraph 1, 4 ° only applies to printed matter and objects for advertising purposes :

1° which are exclusively intended to be distributed to the public free of charge at the location of the exhibition;

2° whose total value and quantity are in proportion to the nature of the exhibition, the number of visitors and the importance of the exhibitor's participation.

§ 6. Alcoholic products, tobacco and tobacco products and fuels are excluded from the exemption referred to in paragraph 1, 1 ° and 2 °.

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## Article 34

*(The text of Royal Decree No. 7, Article 34 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Subject to paragraphs 2 to 7, exemption from the tax shall be granted for the final importation of goods intended for research, analysis or experimentation with a view to determining their composition, quality or other technical characteristics for obtaining information or for industrial or commercial research.

§ 2. Without prejudice to the provisions of paragraph 5, the granting of the exemption is subject to the condition that the goods subject to examination, analysis or testing are fully consumed or destroyed in this examination, analysis or testing.



§ 3. Goods that are used for research, analyzes or experiments which, as such, constitute activities for the purpose of acquiring customers are excluded from the exemption.

§ 4. The exemption is only granted for the quantity of goods which is strictly necessary to achieve the purpose for which they were imported. This amount is determined by the administration on a case-by-case basis, taking into account the stated purpose.

§ 5. The exemption extends to goods that are not fully consumed or destroyed during the examination, analysis or tests, provided that the remaining products are authorized and supervised by the administration :

1° either, when the research, analyzes or tests are completed, completely destroyed or treated in such a way that they no longer have any commercial value;

2° be transferred to the Treasury free of charge, subject to the restrictions and the conditions laid down for the grant of the import duty exemption;

3° or, in reasoned cases, exported from the Community.

"Remaining products" means products resulting from the examinations, analyzes or tests, or goods which have not actually been used.

§ 6. Subject to the provisions of paragraph 5, products remaining after the examinations, analyzes or tests referred to in paragraph 1 shall be subject to tax at the rate in force at the time of termination of these examinations, analyzes or tests and the taxable amount adopted at the same time.

However, the interested party may, with the permission and under the supervision of the administration, process the remaining products into residues or waste. In that case, the import tax is the tax applicable to the remains or waste on the date of their collection.

§ 7. The administration determines the period within which the investigations, analyzes or tests must take place.

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## Article 35

*(The text of Royal Decree No. 7, Article 35 has been replaced as of [24.07.2015](#) (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

§ 1. Tax exemption is granted for the definitive import of :

- 1° the fuel contained in the normal tanks of passenger cars, commercial vehicles, motorcycles and special containers;
- 2° the fuel contained in portable tanks in passenger cars and motorcycles, up to a maximum of 10 liters per vehicle;
- 3° lubricants contained in motor vehicles and special containers which correspond to normal needs for their operation during the transport operation.

§ 2. Within the meaning of paragraph 1 the following terms have the following meanings :

- 1° "Commercial vehicle" means any motor vehicle, including tractor units with or without trailers, suitable for the carriage of more than nine persons, including the driver, or of a driver, by construction type and equipment, whether for reward or not. goods, as well as any road vehicle intended for a use other than transport in the proper sense;
- 2° "passenger car", any motor vehicle that does not meet the standards defined under 1 °;
- 3° "normale reservoirs":
  - a) the tanks permanently installed by the manufacturer in or on all motor vehicles of the same type as the vehicle concerned, the permanent installation of which allows direct fuel consumption, both for propulsion of the vehicles and, where appropriate, for operation, during the transport of refrigeration and other systems, as well as the gas reservoirs installed in motor vehicles and allowing the direct consumption of gas as fuel, and the reservoirs connected to other systems with which those vehicles may be fitted;
  - b) the tanks permanently installed by the manufacturer in or on all containers of the same type as the container concerned, the permanent installation of which allows the direct consumption of the fuel for the operation, during transport, of refrigeration and other systems with which the containers for special purposes are equipped;
- 4° "special purpose container" means all containers equipped with devices specially adapted for refrigeration systems, oxygen supply systems, thermal insulation systems or other systems.



§ 3. Exempted fuels must not be used in a vehicle other than the vehicle into which they were imported, nor removed from it, or stored, except during necessary repairs to that vehicle, for no consideration or free transfer by the person who enjoys the exemption.

Failure to comply with the provisions of paragraph 1 will lead to the application of the tax applicable to the products concerned, at the rate in force on the date of the facts and on the taxable amount determined on the same date.

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## Article 36

*(The text of Royal Decree No. 7, Article 36 has been replaced as of 24.07.2015 (Art.2, Royal Decree 29.06.2015, BS 14.07.2015, pg. 45887))*

[ [history](#) ]

Tax exemption is granted for the definitive import of :

1° trademarks, designs or drawings and the relevant filing files, as well as files relating to patent applications and the like, which are intended for institutions competent in the field of copyright protection or the protection of industrial and commercial property;

2° documents such as leaflets, brochures, books, magazines, guides, framed or not framed placards, unframed photographs and photographic enlargements, illustrated or otherwise illustrated maps, vitrofanes and illustrated calendars, which are intended to be distributed free of charge and whose main purpose is to encourage the public to visit foreign countries, in particular to attend meetings or events of a cultural, tourist, sporting or religious nature or relating to a profession, provided that these documents do not exceed 25 pc. include private commercial and provided the purpose of general propaganda is clear;

3° lists and yearbooks of foreign hotels, published by official tourism organizations or under their auspices, as well as timetables of transport services operated abroad, when these documents are intended to be distributed free of charge and do not exceed 25 pc. contain private commercial advertising;

4° technical material sent to authorized representatives or to correspondents appointed by official national tourism organizations and not intended to be distributed, ie yearbooks, lists of telephone or telex subscribers, hotel lists, catalogs of fairs, samples of craft products with insignificant value, documentation on museums, universities, thermal resorts or other similar institutions;

5° documents sent free of charge to Member States' public services;



- 6° publications of foreign governments and publications of international official institutions intended to be distributed free of charge;
- 7° ballot papers for elections organized by institutions located outside the Community;
- 8° objects intended to serve as evidence or for similar purposes before the courts or other official bodies of the Member States;
- 9° specimens of signatures and printed circulars concerning signatures sent as part of the customary exchange of information between public services or banking institutions;
- 10° official printed matter sent to the central banks of the Member States;
- 11° reports, reports, information sheets, prospectuses, subscription forms and other documents drawn up by companies not established in the Community and intended for holders of or subscribers of securities issued by such companies;
- 12° recordable media, including punch cards, sound recordings, microfilms, which are used for the free transmission of information to the addressee, provided that the exemption does not give rise to abuses or significant distortions of competition;
- 13° files, records, forms and other records intended for use in international meetings, conferences or congresses, as well as the minutes of such meetings;
- 14° designs, technical drawings, pictures, descriptions and other similar documents imported for the purpose of obtaining or fulfilling orders outside the Community or for taking part in a competition organized in the Community;
- 15° documents intended to be used in examinations organized in the Community by institutions established outside the Community;
- 16° forms to be used as official documents for international road or goods traffic, under international agreements;
- 17° forms, labels, tickets and similar documents sent by transport companies or hotel operators established outside the Community to travel agents established in the Community;
- 18° forms and tickets, bills of lading, waybills and other commercial and administrative documents used;
- 19° official printed matter issued by national or international authorities, printed matter conforming to international models sent by organizations established outside the Community for distribution to corresponding organizations established in the Community;
- 20° photographs, slides and cardboard molds for photographs, with or without caption, addressed to news agencies or publishers of newspapers or magazines;
- 21° the visual and auditory materials of an educational, scientific or cultural nature, whatever their intended use, listed in the Annex to this Decision produced by the United Nations or one of its specialized agencies;



22° objects which are part of collections and works of art of an educational, scientific or cultural nature, which are not for sale and which are imported by museums, art galleries and other institutions that have obtained permission from the Minister of Finance or his authorized representative to introduce an exemption provided that the articles in question are imported free of charge or, if imported for a consideration, that these articles are not supplied by a taxable person;

23° official publications which are the means of expression of the government of the exporting country or territory, international organizations and public bodies and institutions established in the exporting country or territory, as well as printed matter distributed on the occasion of the European Parliament elections or National elections organized from the country of origin by foreign political organizations officially recognized as such in the Member States, insofar as such publications are taxed and printed in the exporting country or territory and are not exempt from exportation;

24° materials of all kinds, such as cables, straw, cloth, paper, cardboard, wood and plastic, which are used for the stowage and protection, including thermal protection, of goods during transport to the territory of the Community, provided that such materials do not normally qualify for re-use and their equivalent, in accordance with Article 34 of the Code, forms part of the taxable amount of those goods;

25° litter, forage and all feed on board means of transport used for the transport of animals to the territory of the Community intended to be supplied to animals en route;

26° goods of any kind imported by organizations recognized for that purpose by the Minister of Finance or his authorized representative for use in the construction, maintenance or decoration of cemeteries, graves and memorials for the victims of war of a third country that are in the Community to bury;

27° coffins containing the remains and urns containing the ashes of the deceased, as well as flowers, wreaths and other ornaments that usually accompany them;

28° flowers, wreaths and other ornaments brought by persons who live outside the Community and who go to a funeral or burial in the territory of the Community to decorate, provided that the nature or quantity of these imports do not reveal any commercial considerations.

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## Article 37



*(The text of RD no. 7, Article 37 , shall apply with effect from 01.01.1993 (29.12.1992 KB))*

§ 1. Exemption from the tax is granted for the definitive import of commission and ship's needs on board non-houseboat inbound ships and commissions on trains in international traffic and in aircraft of scheduled services in international traffic; fuels and lubricants present in said incoming means of transport and intended for propulsion or lubrication thereof.

§ 2. The exemption is granted without prejudice to the application of Article 42 of the Code, and only for the quantities that can be admitted with exemption for import duty for consumption in Belgium.

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### SECTION 3 :

Exemption introduced by Article 40, § 1, 1 °, c, § 2, 1 °, b, and 2 °, b, of the Code.

#### Article 38

*(The text of RD no. 7, 38 , is lifted as of 01.01.1996 (Art.19, KB 02/25/1996)*

[ [history](#) ]

*( abolished)*

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### SECTION 4 :

Exemption introduced by Article 40, § 1, 1 °, d, of the Code.

#### Article 39



*(The text of RD no. 7, Article 39 , was replaced with effect from 01.01.2011 (Art.1 KB 22.12.2010, 31.12.2010 BS, ed. 4))*

[ [history](#) ]

§ 1. Imports of goods referred to in Article 40, § 1, 1 °, d, of the Code are exempt from tax, subject to compliance with the conditions referred to in Articles 1 to 3 and the following conditions.

In cases where the import of goods is followed by a delivery of those goods that is exempted in application of Article 39bis, first paragraph, 1 ° and 4 ° of the Code , the declaration for consumption, in addition to the statements referred to in Article 9, the VAT identification number report that will be delivered in another member State was granted to the customer to whom the goods in accordance with Article 39a, paragraph 1, of the Code by the recipient or the VAT identification number, assigned to the addressee in the Member State of arrival of the dispatch or transport of the goods, if they are the subject of a shipment in accordance with Article 39bis, first paragraph, 4 °, of the In addition, at the time of the declaration held for consumption, at the request of the competent authorities, to provide proof that the imported goods are intended to be transported or dispatched from Belgium to another Member State.

§ 2. The modalities for the application of this article shall be determined by the Minister of Finance or his authorized representative.

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## SECTION 5 :

### Exemption introduced by Article 40, § 1, 2 ° of the Code.

#### Article 40

*( The text of Royal Decree No. 7, Article 40, § 1 has been amended as of 05.12.2019 (Art. 6, Royal Decree 07.11.2019, BS 25.11.2019, pg. 108072 ) )*

[ [history](#) ]

§ 1. A full exemption from tax is granted for the re-importation of goods which have been exported outside the Community and for which a full exemption for re-importation has been introduced by Article 259 of Regulation (EU) No 952/2013 of the European Parliament on import duty and of 9 October 2013 establishing the Union Customs Code.

## Properties

**Title :** VAT, Royal Decree No 7, of December 29, 1992, concerning the import of goods for the purposes of the value added tax

**Summary :** Royal Decree No. 7, of December 29, 1992, concerning the import of goods for the purposes of value added tax.

**Keywords :** [input](#)

**Document date :** 07/11/2019

**Publication date :** 25/11/2019

**Come into force date :** 05/12/2019

**Date Fisconet *plus* ** : 10/10/2019

## Notes



§ 2. The exemption is granted subject to the restrictions and under the conditions laid down by the provisions governing the import duty exemption, even if they are goods which are not subject to import duty on account of their nature or origin or for any other reason. to be.

The reimported goods must have remained the property of the person who owned them at the time of export. In addition, they must have been subject to the general tax rules applicable to the domestic market of a Member State and not be eligible for exemption or refund of value added tax on exports.

§ 3. The modalities and formalities for the application of the exemption referred to in this article are determined by or on behalf of the Minister of Finance.

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## Article 41

*( The text of Royal Decree No. 7, Article 41, § 3 has been replaced and the Dutch text of § 4, 2 ° has been amended as of 05.12.2019 (Art. 7, Royal Decree 07.11.2019, BS 25.11.2019 ))*

[ [history](#) ]

§ 1. Partial exemption from tax is granted on imports of the following goods :

- 1° goods which are reimported after having undergone repair outside the Community, including overhaul and adjustment;
- 2° goods which are reimported after having undergone an operation outside the Community, including assembly and reassembly;
- 3° goods whose parts or components have been exported outside the Community and are reimported after being affixed to them;
- 4° goods manufactured by processing goods exported outside the Community for that purpose.

§ 2. The exemption is granted under the following conditions :



- 1° the goods must be exported from Belgium outside the Community after being placed under the exemption in Belgium;
- 2° the goods must have been subject to the general tax rules for the Belgian domestic market and should not have been exempted from the tax on exports;
- 3° the export outside the Community and the re-importation of the goods which have undergone one or more of the treatments referred to in paragraph 1 must have been made by the same person;
- 4° the service provided to his client by the contract worker who acts as an addressee referred to in Article 6, § 4 must be regarded as a work that is physically performed in Belgium for the purposes of Article 21bis, § 2, 6 °, c). of the Code when that client is a person referred to in Article 21bis, § 1 of the Code.

§ 3. The tax due is calculated on the value of the goods delivered abroad and of the services that do not take place in the Community in accordance with Articles 21, § 2 and 21bis, § 2, 6 °, c) of the Code, plus the sums not already included in that value, which must be included in the taxable amount according to Article 34, § 2 of the Code, and at the rate applicable to the goods imported into Belgium.

§ 4. Full exemption from tax is granted for goods reimported after:

- 1° to have undergone only one or more services and insofar as these activities take place in the Community in accordance with Article 21, § 2 of the Code;
- 2° to have undergone one or more transactions referred to in paragraph 1 that would not be subject to tax if they had taken place in Belgium.

§ 5. The modalities and formalities for the application of the exemption referred to in this article are determined by or on behalf of the Minister of Finance.

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## SECTION 6 :

### Exemption introduced by Article 40, § 2 of the Code.



## Article 42

*(The text of RD no. 7, Article 42 , was amended with effect from 01.01.2010 (Art. 16 KB 09.12.2009 BS 17.12.2009))*

[ [history](#) ]

§ 1. Taxes are exempted from the supply and acquisition of goods placed on entry into the Community under one of the regulations referred to in Article 23, §§ 4 and 5 of the Code, while maintaining one of those regulations.

However, where that arrangement is waived for consumption, the exemption shall be maintained only for the supply to or acquisition by the consignee and, where applicable, for previous supplies and acquisitions .

§ 2. Services other than those exempted under Articles 41 and 42 of the Code are also exempted from tax with regard to goods that are located in Belgium under one of the regulations referred to in paragraph 1 and that consist of transactions that are admitted under the aforementioned regulation.

However, if that arrangement is waived for consumption, the exemption will be maintained only for the services provided to the addressee and, where applicable, for the previous services.

§ 3. When goods under one of the arrangements referred to in paragraph 1 are imported into Belgium after having been the subject of one or more supplies or services under that arrangement, the taxable amount is the value of the goods calculated in the trading phase in which they are located after having undergone those operations, less the value, where appropriate, of the services provided to the consignee which are not exempted under the tax rules of the internal market in the Member State in which they take place or which, in accordance with Article 21, § 2 of the Code take place outside the Community.

The taxable amount as determined in the first paragraph must be increased by the sums not already included in that value, which, in accordance with Article 34, § 2 of the Code, must be included in the taxable amount.

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## SECTION 7 :

### Exemption introduced by Article 40, § 4 of the Code.



## Article 43

*(The text of RD no. 7, Article 43 , was replaced with effect from 01.12.2008 (Art. 2, KB 10.12.2008, 19.12.2008 BS and errata BS 30.01.2009))*

[ [history](#) ]

§ 1. Complete tax exemption is granted for the final importation of the goods contained in the personal luggage of travelers.

Under " personal luggage " means the luggage which a traveler on his arrival at customs, as well as luggage which he submits later to the customs, provided he can prove that upon his departure as accompanied baggage was registered with the society provided his transportation. Fuel other than that referred to in paragraph 2, 4 ° is not considered personal luggage.

§ 2. The exemption is granted subject to the following limitations and under the following conditions :

1° it must be an import that is unfamiliar to any commercial character. Imports of any commercial nature are considered to be imports of an incidental nature that only relate to goods intended for the personal use of the traveler or for use by members of his family or intended to be presented as gifts. It is apparent from the nature and quantity of the goods that those imports are not based on commercial considerations;

2° the total value of the goods, per person, may not exceed :

- EUR 430 for air travelers and sea travelers ;
- 300 EUR for other travelers.

These thresholds are limited to EUR 175 in respect of :

- a) travelers under the age of fifteen;
- b) use the staff of a means of transport for travel from a third country or a third territory, unless such staff provides evidence that they are not moving within the context of their professional activity.

Under " air travelers " and " sea travelers " means the people who travel by air or sea other than private plezierlucht- or boating.

Under " private pleasure flying " and " private pleasure shipping " means the use of an aircraft or a sea going vessel by its owner or the natural person or legal entity the right to use their take by lease or otherwise, other than commercial purposes and in particular for purposes other than for the transport of persons or goods or for the provision of services for consideration or for the benefit of public authorities.



For the calculation of the above thresholds, the value of an individual good may not be split.

The following are disregarded for the calculation of these thresholds :

- a) the value of the traveller's personal luggage temporarily imported or reimported after temporary export ;
- b) the value of the medicines required for the personal use of the traveler;
- c) the value of the goods referred to in 3 ° and 4 °;

3° with regard to the goods listed below, the exemption is limited to the following quantities :

- a) tobacco products :
  - cigarettes 200 pieces
  - of
  - cigarillos (cigars weighing no more than 3 grams each) 100 pieces
  - of
  - cigars 50 pieces
  - of
  - rooktabak 250 gram
  - of
  - a combination of tobacco products, provided that the sum of the percentages of the individual exemptions used does not exceed 100 pc. amounts
- b) non sparkling wines 4 liters in total
- c) beer 16 liters in total
- d) alcohol and alcoholic beverages other than non-sparkling wines and beer:
  - with an alcohol content of more than 22% vol .; undenatured 80% vol. ethyl alcohol. and higher a total of 1 liter
  - of
  - with an alcohol content of up to 22% vol .; 2 liters in total
  - of
  - a combination of alcohol and alcoholic beverages other than non-sparkling wine and beer, provided that the sum of the percentages of the



individual exemptions used does not exceed 100 pc. is;

However, for the persons referred to in 2 °, second paragraph, b), the exemption is limited to the following quantities :

- a) tobacco products :
  - cigarettes 40 pcs  
of
  - cigarillos (cigars weighing no more than 3 grams each) 20 pieces  
of
  - cigars 10 pieces  
of
  - rooktabak 50 gram  
of
  - a combination of tobacco products, provided that the sum of the percentages of the individual exemptions used does not exceed 100 pc. amounts
  
- b) non sparkling wines 2 liters in total
  
- c) beer 8 liters in total
  
- d) alcohol and alcoholic beverages other than non-sparkling wines and beer:
  - with an alcohol content of more than 22% vol .; undenatured 80% vol. ethyl alcohol. and higher 0.25 liters in total  
of
  - with an alcohol content of up to 22% vol .; 0.5 liters in total  
of
  - a combination of alcohol and alcoholic beverages other than non-sparkling wine and beer, provided that the sum of the percentages of the individual exemptions used does not exceed 100 pc. is;



4° Each type of motor vehicle is exempted from the fuel contained in the normal tank of that vehicle, and up to a maximum of 10 liters of fuel in a portable tank.

§ 3. Travelers under the age of seventeen are not granted an exemption for the goods referred to in paragraph 2, 3 °.

§ 4. When a journey crosses the territory of a third country or is based on a third-country territory, paragraphs 1, 2 and 3 apply if the traveler cannot demonstrate that the goods carried in his luggage were obtained under a domestic market general tax regime in force in a Member State and that they are not eligible for a VAT refund.

Flying over a territory without landing is not considered to be a journey across that territory.

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## Article 44

*(From 01.01.2002, the amount included in Royal Decree No. 7, Article 44 is expressed in euros (Art.3, 16, Royal Decree 20.07.2000 and Art.37, 6 °, Royal Decree 13.07.2001) )*

[ [history](#) ]

§ 1. A full exemption from tax is granted for the definitive importation of the goods contained in small consignments of a non-commercial character dispatched from one third country or third territory by another private individual to another private individual.

§ 2 For the purposes of § 1, "small consignments of a non-commercial character" means consignments which at the same time:

- have an incidental character;
- only contain goods intended for the personal use of the consignee or for use by the members of his family, provided that, according to the nature and quantity of the goods, such consignments are not based on commercial considerations;
- are composed of goods the total value of which, including the goods referred to in § 3, does not exceed EUR 45 ;



- be sent by the sender to the addressee without any payment being made.

§ 3 For the goods listed below, § 2 applies only subject to the following quantitative restrictions:

- |  |   |
|--|---|
| a) tobacco products :  |   |
| cigarettes   | 50 pieces                                     |
| of   |   |
| cigarillos (cigars weighing no more than 3 grams each)   | 25 pcs  |
| of   |   |
| cigars   | 10 pieces                                     |
| of   |   |
| rooktabak  | 50 gram                                       |
| b) alcohol and alcoholic drinks:   |   |
| - spirit and alcoholic beverages, with an alcoholic strength of more than 22% vol .; undenatured 80% vol. ethyl alcohol. and higher  | 1 bottle of the usual type<br>(up to 1 liter) |
| of   |   |
| spirits and spirits, aperitifs based on wine or of alcohol, tafia , sake or similar drinks with an alcohol content not exceeding 22% vol .; sparkling wines, liqueur wines | 1 bottle of the usual type<br>(up to 1 liter) |
| of   |   |
| - non- sparkling wines   | 2 liter                                       |
| c) perfume   | 50 gram                                       |
| in   |   |
| toiletwater  | 0.25 gallons or 8 ounces                      |
| d) coffee  | 500 gram                                      |
| of   |   |
| coffee extracts and essences   | 200 gram                                      |
| e) thee  | 100 gram                                      |
| of   |   |



tea extracts and essences

40 gram.

§ 4 Goods referred to in § 3 which are contained in a small consignment of a non-commercial character, but which exceed the quantities specified in that paragraph, are completely excluded from the exemption.

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## CHAPTER V :

### Provision to ensure collection of the tax.

#### Article 45

*(The text of Royal Decree No. 7, Article 45, first paragraph, introductory sentence, was amended with effect from 16.05.2014 (Art. 12, Royal Decree 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872, erratum BS 17.04.2015, p. 22342, replaced by erratum BS 27.04.2015, p. 23413))*

In order to ensure the recovery of any taxes and penalties owed, the General Administration of Customs and Excise and the Value Added Tax Administration may, in the cases listed below, demand a cash bond, the amount of which they determine :

- 1° when they consider that the tax has been insufficiently levied or that the right to an exemption has not been sufficiently established;
- 2° when the tax is not payable at the time when the goods are declared;
- 3° when the tax is paid at a rate below the highest that may be due on the imported good.

The bail must be deposited at the office designated by one of the said administrations. Those administrations may accept another security provided under the rules governing import duty.

Where the required bail is not made for goods that are still under customs supervision, customs may detain the goods or order them to leave the country.

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## CHAPTER VI :

### Termination provision and entry into force.

#### Article 46

*(The text of RD no. 7, Article 46 , shall apply with effect from 01.01.1993 (29.12.1992 KB))*

This decree replaces Royal Decree No 7 of 27 December 1977 with regard to the import of goods for the purposes of value added tax.

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#### Article 47

*(The text of RD no. 7, Article 47 , shall apply with effect from 01.01.1993 (29.12.1992 KB))*

This Decision shall take effect on 1 January 1993.

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#### Article 48

*(The text of RD no. 7, Article 48 , shall apply with effect from 01.01.1993 (29.12.1992 KB))*

Our Minister of Finance is charged with the implementation of this decision.

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## Appendix



Material referred to in Article 36, 21 ° of the Decree

Code of the Tariff	Description of import duties
3704 00	Photographic plates, film, paper, cardboard and textiles, exposed but not developed :
ex 3704 00 10	- Plates and film : - cinematographic films, positive, of an educational, scientific or cultural nature
ex 3705	Photographic plates and film, exposed and developed, other than cinematographic film : - of an educational, scientific or cultural nature
3706	Cinematographic film, exposed and developed, whether or not incorporating sound, or recording only sound :
3706 10	- with a width of 35 mm or more : -- other :
ex 3706 10 99	--- other positive : - newsreels (with or without sound) showing events that are current at the time of entry and of which at most two copies are entered per subject for reproduction purposes - archive films (with or without sound) intended to be added to news films - relaxation films that are especially suitable for children and young people - not elsewhere specified or included, of an educational, scientific or cultural nature
3706 90	- other : -- other : --- other positive :
ex 3706 90 51	- newsreels (with or without sound) showing events that are current at the time of entry and of which at most two copies are entered per subject for reproduction purposes
ex 3706 90 91	
ex 3706 90 99	- archive films (with or without sound) intended to be



	<ul style="list-style-type: none"> <li>added to news films</li> <li>- relaxation films that are especially suitable for children and young people</li> <li>- not elsewhere specified or included, of an educational, scientific or cultural nature</li> </ul>
4911	<p>Including other printed matter, prints, engravings and photos :</p> <ul style="list-style-type: none"> <li>- other :</li> <li>-- other :</li> <li>--- other :</li> <li>- microcards or other media used by information and documentation services using computers, of an educational, scientific or cultural nature</li> <li>- wall plates intended for demonstration and educational purposes only</li> </ul>
ex 8524	<p>Gramophone records, tapes and other sound recorders or the like, including recording, including electroplating and dies for record making, other than goods of Chapter 37 of the Import Tariff :</p> <ul style="list-style-type: none"> <li>- of an educational, scientific or cultural nature</li> </ul>
ex 9023 00	<p>Instruments, devices, appliances and models, intended for giving demonstrations (for example for education or for (exhibitions), not usable for other purposes :</p> <ul style="list-style-type: none"> <li>- models , models and wall charts of an educational, scientific or cultural nature, intended exclusively for demonstration and educational purposes</li> <li>- reduced visual models or models of abstract forms such as molecular structures or mathematical formulas</li> </ul>
Miscellaneous	<p>Holograms for laser beam projection Multimediaseries Programmed educational material, also in sets accompanied by the corresponding printed material.</p>



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## Recent changes

- \* Royal Decree of 07.11.2019 - Royal Decree amending Royal Decrees Nos . 1, 7, 10, 24, 31, 35, 46 and 56 with regard to value added tax (BS 25.11.2019, pg. 108072)

Changes as of **05.12.2019** :

- [art. 40](#) (§ 1 , amended)
- [art. 41](#) ( § 3, replaced and the Dutch text of § 4, 2 °, amended )

- \* Royal Decree of 29.06.2015 - Royal Decree amending the Royal Decree no. 7 of 29 December 1992 with regard to the import of goods for the application of value added tax (BS 14.07.2015, pg. 45887)

Changes as of **24.07.2015** :

- [art. 6](#) (§ 5, first paragraph, replaced)
- [art. 12](#) (replace entire article)
- [art. 13](#) (replace entire article)
- [art. 14](#) (replace entire article)
- [art. 15](#) (replace entire article)
- [art. 16](#) (replace entire article)
- [art. 17](#) (replace entire article)
- [art. 18](#) (replace entire article)
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- [art. 32](#) (replace entire article)
- [art. 33](#) (replace entire article)
- [art. 34](#) (replace entire article)



- [art. 35](#) (replace entire article)
  - [art. 36](#) (replace entire article)
- \* Royal Decree of 24.01.2015 - Royal Decree amending Royal Decrees Nos . 1, 2, 3, 4, 7, 9, 10, 11, 15, 19, 23, 24, 27, 31, 46, 47, 48, 50, 54 and 56 with regard to value added tax and Royal Decree of 7 June 2007 implementing Articles 84quinquies to 84decies of the Value Added Tax Code (BS 20.02.2015 - Ed. 2, pg. 13872, erratum BS 17.04.2015, pg. 22342, replaced by erratum BS 27.04.2015, p. 23413)
- With effect from **16.05.2014** :
- [art. 5](#) (§ 4, first paragraph, 3 °, amended)
  - [art. 7](#) (§ 1, amended)
  - [art. 45](#) (first paragraph, introductory sentence, amended)
- \* Royal Decree of 13.06.2013 - Royal Decree amending the Royal Decree No. 7 of 29 December 1992 regarding the import of goods for the application of value added tax (Belgian Official Gazette, 24.06.2013)
- Changes as of **04.07.2013** :
- [art. 5](#) (replace entire article)
  - [art. 6](#) (§ 1, replaced)
  - [art. 7](#) (§ 2, replaced)
  - [art. 8](#) (replace entire article)
- \* Royal Decree of 30.04.2013 - Royal Decree amending Royal Decrees Nos . 1, 2, 3, 4, 7, 10, 13, 14, 18, 19, 20, 22, 23, 24, 31, 39, 46, 48, 51, 53, 54 and 56 with regard to the tax on the added value (BS 08.05.2013)
- With effect from **01.01.2013** :
- [art. 5](#) ( amended) [*only the Dutch text*]
  - [art. 6](#) (modified)

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