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COVID-19 and VAT: VAT flat rates

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For the first quarter, Fiscal adjusts a number of fixed schemes

In the context of government measures in the fight against the corona crisis, the tax authorities have announced that they will take the following aid measures for taxable persons whose turnover is determined under one of the following flat-rate schemes.

Hairdressers - adjustment of number of typing operations (F05).

For hairdressers, the turnover of the cartridge under the flat-rate scheme is calculated on the basis of a type price multiplied by a fixed number of type services. For the first quarter VAT return, that number of type services is reduced as follows:

- gentlemen: 944 instead of 1140;
- ladies: 442 instead of 534.

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The tax adjustment for the VAT return is about 2 % later state quarter 2020.

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Ery industry - reduction of minimum fees (F19).

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Entertainment or spectacle establishments set up at fairgrounds and fairs and for which the site fees payable for the first quarter (or other fees payable to municipalities, associations or other persons) must not reach a certain minimum amount, for the flat-rate calculation with take into account a fixed minimum amount. For the first quarter VAT return, this minimum is reduced as follows:

- 680.00 euros instead of 850.00 euros.

The tax adjustment for the VAT return is about 2th later state quarter 2020.

Fixed rates calculated on the purchase price of goods - reduction of purchases

For some flat-rate schemes, the tax authorities accept that the VAT-liable person draws up a one-time inventory (per merchandise group) of the goods that were not sold and destroyed as a result of the corona crisis before the first quarter of 2020.

This inventory must state the following statements per merchandise category:

- number and date of the invoice;
- the nature of perishable goods;
- the quantity and purchase price of the unsold and destroyed perishable goods.

The values included in that inventory per merchandise category can be deducted from the values per merchandise group to which the fixed coefficients are usually applied for the first quarter of 2020. The tax authorities will provide additional information on how the burden of proof of the content will be dealt with of that inventory.

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- if they usually only sell their merchandise in public markets and they do not have a permanent shop operation (no mixed activity - the perishable goods that they could not sell during this corona crisis were therefore destroyed):
 - butchers-bacon bearings (F02);
 - bakers, bread and pastry shops (F03);
 - dairy retailers and hawkers (F06);
- if they are unable to continue to sell their goods during this crisis (hence no longer intended for 'take-away' - the perishable goods that they were unable to sell during this corona crisis were therefore destroyed):
 - ice cream makers (F09);
 - frying operators (F16);
 - forgers (F19);
- if they have had to destroy perishable goods as a result of the compulsory closure due to the corona crisis:
 - café owners (F04-24).

This tolerance does not apply to flat-rate taxable persons who usually already keep an inventory.

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The FPS Finance will still publish these measures on its website.

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Back to the overview (<http://btw-lijn.be/content/covid-19-btw-impact>)

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Address data:

The VAT line CVBA
84 extension street
2600 Berchem (Antwerp)
Belgium

BE0629.761.216

Contact us:

info@btw-lijn.be (mailto:info@btw-lijn.be)

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