

Royal Decree No. 52, of December 11, 2019, with regard to the evidence system with regard to the exemptions regarding intra-Community supplies of goods and the equivalent transactions and with regard to the exemption from intra-Community acquisitions of goods and the equivalent transactions, in the matter of of value added tax

(Implementation of Article 39bis, third paragraph and Article 40, § 3, of the VAT Code)

Unofficial Coordination Entered as of **01.01.2020** (Royal Decree 11.12.2019, BS 23.12.2009, pg. 116148)

This royal decree replaces as of 01.01.2020 Royal Decree No 52, of 29 December 1992, with regard to exemptions with regard to intra-Community supplies of goods and assimilated transactions, as well as with regard to intra-Community acquisitions of goods, in the field of value added tax.

CHAPTER 1

Evidence concerning the exemptions for the intra - Community supplies of goods and the equivalent actions

Article 1

*(The text of Royal Decree No. 52 (2019), Article 1 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

The exemptions from the tax referred to in Article 39bis, first paragraph, of the Code are dependent on proof, by the supplier, with regard to the administration entrusted with the value added tax, that all the conditions for the application of those exemptions are actually fulfilled. to be.

Article 2

*(The text of Royal Decree No. 52 (2019), article 2 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

With a view to the proof that a delivery of goods has taken place for the application of the exemptions referred to in Article 39bis, first paragraph, 1 ° to 3 °, of the Code, the supplier is always in possession of all documents from which the authenticity of the delivery of goods. These documents include contracts, order forms, invoices and payment documents.

Article 3

*(The text of Royal Decree No. 52 (2019), Article 3 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

§ 1. With a view to proof that the goods have been sent or transported from Belgium to another Member State for the application of the exemptions referred to in Article 39bis, first paragraph, of the Code, the supplier is always in possession of all documents proving the authenticity of the dispatch or transport of the goods from Belgium to another Member State. Those documents include the

transport documents, carriers' invoices, insurance documents and payment documents relating to transport.

§ 2. Goods are considered to have been dispatched or transported from Belgium to another Member State, unless the administration has evidence to the contrary, if the supplier is in possession of the documents referred to in Article 45a of Council Implementing Regulation (EU) No 282/2011 of March 15, 2011 adopting measures to implement Directive 2006/112 / EC on the common system of value added tax.

§ 3. Goods that are the subject of a delivery as referred to in Article 39bis, first paragraph, 1 ° to 3 ° of the Code, are deemed to have been sent or transported from Belgium to another Member State, unless the administration provides evidence to the contrary. is in possession of the following documents, the content of which does not conflict with that of the documents referred to in Article 2:

- a destination document relating to those goods;
- the invoice relating to the transport, if the goods were transported on behalf of the supplier.

The first paragraph does not apply if the supplier knew or had to know that the goods were not sent or transported from Belgium to another Member State.

Article 4

*(The text of Royal Decree No. 52 (2019), Article 4 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

§ 1. The destination document referred to in Article 3, § 3, first paragraph, states: 1 °

the name or corporate name of the supplier, the address of its administrative or registered office and its VAT identification number referred to in Article 50 of the Code; 2 °

the name or corporate name of the customer, the address and the VAT identification number of a Member State other than Belgium under which the customer made the intra-Community acquisition; 3 °

confirmation that the destination document relates to the arrival of goods that are the subject of the delivery exempted under Article 39bis, first paragraph, 1 ° to 3 ° of the Code; 4 °

the place of arrival of the goods, namely the address in the Member State of arrival, other than Belgium; 5 °

the usual name and quantity of the goods and, in the case of means of transport, their identification number; 6 °

the date of issue of the invoice as well as the consecutive number that uniquely identifies the invoice or, if the invoice has not yet been issued, any other reference used between the parties that is unambiguously linked to the invoice, provided that both the supplier and the customer is in possession of a copy of the document containing that reference; 7 °

the date of receipt of the delivered goods.

Contrary to the first paragraph, a globalized destination document may be drawn up for all deliveries exempted under Article 39bis of the Code that were made for the same customer during a period that does not exceed three consecutive calendar months. In that case, the data referred to in the first paragraph, 4 ° to 7 °, will be stated for each delivery that is exempt from

pursuant to Article 39bis of the Code and the destination document also states the period to which it relates.

§ 2. The destination document is drawn up by the supplier, the customer or by a person duly authorized by one of them.

The destination document is dated, signed and delivered to the supplier within three months after the expiry of the period to which the document relates, by one of the following persons: 1 °

the customer; 2 °

a person authorized by the customer who, by virtue of his position within the company of the customer, may be considered to have knowledge of the purchases made by the company and who states on the destination document the statement "on behalf of the customer" as well as his name and his position within the company.

In case the goods are not sent or transported to an establishment of the customer, the destination document is also dated and signed by a person whose function within the company makes it possible to certify that the goods have actually arrived there. He shall state on the destination document the statement "on behalf of the customer", as well as his name, his function and the name of the company that operates the establishment.

§ 3. The Minister of Finance determines the modalities of application of this article with regard to the paper or electronic format of the document, the authenticity of the signature and the integrity of the content.

CHAPTER 2

Exemption from intra - Community acquisitions of goods and the equivalent actions

Article 5

*(The text of Royal Decree No. 52 (2019), article 5 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

The provisions included in Section 2 of Chapter IV of Royal Decree No. 7 of 29 December 1992, with regard to imports of goods for the purposes of value added tax, also apply to intra-Community acquisitions of goods exempted under Article 40, § 1, 1 °, b, of the Code .

CHAPTER 3

Final provisions

Article 6

*(The text of Royal Decree No. 52 (2019), Article 6 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

Royal Decree No 52 of 29 December 1992 with regard to the exemptions with regard to intra-Community supplies of goods and the equivalent transactions, as well as with regard to

intra-Community acquisitions of goods, in terms of value added tax, are lifted.

Article 7

*(The text of Royal Decree No. 52 (2019), Article 7 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

This decision enters into force on 1 January 2020.

Article 8

*(The text of Royal Decree No. 52 (2019), Article 8 applies from 01.01.2020
(KB 11.12.2019, BS 23.12.2009, p. 116148))*

The minister competent for Finance is charged with the implementation of this decision.

Recent changes

- * Royal Decree of 11.12.2019 - Royal Decree no. 52 with regard to the evidence system regarding the exemptions with regard to intra-Community supplies of goods and the equivalent transactions and with regard to the exemption from intra-community acquisitions of goods and the equivalent transactions, with regard to of value added tax (BS 23.12.2009, pg. 116148)

Entered from **01.01.2020**:

- **Royal Decree No. 52 (2019)** (implemented)
- **Royal Decree No. 52 (1992)** (discontinued)