

**Royal Decree No. 56, of 9 December 2009, regarding the refund of value added tax to taxable persons established in a Member State other than the Member State of refund.**

*(Implementation of Article 76, § 2 of the Code. Unofficial coordination)*

**Last modified, as of 05.12.2019 ( KB 07.11.2019, BS 25.11.2019, pg. 108072)**

*(The text of Royal Decree no. 56 became applicable as from 01.01.2010 for refund requests submitted after 31 December 2009. (Art. 31, Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2 - erratum BS 07.05.2010))*

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**CHAPTER I General  
provisions**

**Article 1**

*(The text of Royal Decree No. 56, Article 1 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

For the purposes of this Decree: 1 °

**" taxable person not established in the Member State of refund ": any taxable person within the meaning of Article 9 (1) of Directive 2006/112 / EC who is not established in the Member State of refund but in another Member State; 2 °**

**" Member State of refund ": the Member State where the value added tax was charged to the taxable person not established in the Member State of refund on the supply of services or supplies of goods for that taxable person in that Member State, or on the importation of goods into this Member State; 3 °**

**" refund period ": the period to which the refund request relates; 4 °**

**" refund request ": the application for a refund of the value added tax charged on the taxable person not established in the Member State of refund in respect of the services or supplies of goods supplied to that taxable person in that Member State, or in respect of imports of goods into this Member State; 5 °**

**" applicant ": the taxable person not established in the Member State of refund making the refund application.**

## CHAPTER II

### Belgium is the Member State of refund

#### Section 1 General

#### Article 2

*(The text of Royal Decree No. 56, Article 2 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

§ 1. The refund scheme applies to any taxpayer referred to in Article 1, 1 ° who meets the following conditions: 1 °

during the period covered by the refund application, the taxable person did not have a registered office of his economic activity in Belgium, nor a permanent establishment from which the transactions were carried out, or, in the absence of such a registered office, permanent residence or habitual residence ; 2 °

during the period covered by the refund application, the taxable person has not made any supplies of goods or services which are deemed to take place in Belgium, with the exception of the following transactions:

- a) transport and related services that are exempted under Articles 39 to 42 of the Code;
- b) supplies of goods or services for which the customer owes VAT pursuant to Article 51, § 2 of the Code.

§ 2. However, the arrangement referred to in paragraph 1 does not apply if the taxable person not established in Belgium has been identified in Belgium pursuant to Article 50, § 1, first paragraph, 3 °, or § 3 of the Code. fi ceerd.

#### Article 3

*(The text of Royal Decree no. 56, article 3 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

§ 1. The taxable person referred to in Article 2 may receive a refund of the tax levied on goods or services supplied to him in Belgium or on goods imported into Belgium, to the extent that that taxable person carries out transactions covered by a right to deduct tax in the Member State in which he is established and these goods and services are used for: 1 °

the acts referred to in Article 45, § 1, 2 ° and 3 ° of the Code; 2 °

the transactions for which the customer is obliged to pay the tax in accordance with Article 51, § 2 of the Code.

§ 2. The right to a refund of input tax is determined in accordance with Articles 45, 48 and 49 of the Code.

Are excluded from the refund: 1 °

the value added tax amounts exceeding the amount legally owed; 2 °

the invoiced amounts regarding value added tax for deliveries of goods that are or can be exempted from tax pursuant to Article 39, § 1, 2 °, or 39bis of the Code.

§ 3. Where the taxable person referred to in Article 2 carries out in the Member State in which he is established both transactions which give rise to a right of deduction in that Member State and transactions which do not give rise to a right to deduct in that Member State, the Paragraphs 1 and 2 of input tax paid are refunded only that part of the value added tax that is attributable to the first-mentioned transactions in accordance with Article 173 of Directive 2006/112 / EC, as applied by the Member State of establishment.

## Section 2

### Conditions of the refund

#### Article 4

*(The text of Royal Decree No. 56, Article 4 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

The taxable person referred to in Article 2 who wishes to obtain a refund of value added tax in Belgium shall electronically make a refund application which he submits to the Member State in which he is established through the portal set up by that Member State.

#### Article 5

*(The text of Royal Decree No. 56, Article 5 applies from 01.01.2010  
(KB 09.12.2009, BS 17.12.2009, Ed. 2 - erratum BS 07.05.2010))*

§ 1. The refund request must contain the following information: 1 °

the name and full address of the applicant; 2 °

an electronic address; 3 °

a description of the applicant's professional activity for which the goods or services are purchased; 4 °

the refund period to which the request relates; 5 °

a declaration by the applicant that during the refund period he has not made any deliveries of goods or services, the place of which is deemed to be located in Belgium, with the exception of the transactions referred to in Article 2, § 1, 2 °; 6 °

the VAT identification number or the applicant's registration number; 7 °

are bank details (including IBAN and BIC).

§ 2. In addition to the information referred to in paragraph 1, the refund request must include the following information for each invoice and import document: 1 °

the name and full address of the supplier or service provider; 2 °

**except in the case of imports, the VAT identification number containing the letters BE of the supplier or service provider referred to in Article 50 of the Code;** 3 °

the date and number of the invoice or import document; 4 °

the taxable amount and the amount of VAT, expressed in euros; 5 °

the amount of the deductible VAT calculated in accordance with Article 3 and expressed in euros; 6 °

where applicable, the deductible part calculated in accordance with Article 3, § 3, expressed in percent; 7 °

the nature of the goods and services purchased, indicated by the following codes:

1. = fuel;

2. = rental of means of transport;

3. = expenses related to means of transport other than those for the goods and services referred to under codes 1 and 2;

4. = road toll and other charges related to the use of road infrastructure;

5. = travel costs, such as taxi costs, costs of public transport;

6. = accommodation;

7. = food, drink and restoration;

8. = access to fairs and exhibitions;

9. = opulence expenses, and entertainment and representation expenses;

10. = other.

If code 10 is used, the nature of the goods and services purchased must be indicated.

#### Article 6

*(The text of Royal Decree no. 56, article 6 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

The applicant may be requested by or on behalf of the Minister of Finance to provide additional information electronically by means of codes with regard to each code as referred to in Article 5, § 2, 7 °, insofar as this information proves necessary due to limitations of the right to deduct provided for in the Code.

#### Article 7

*(The text of Royal Decree no. 56, article 7 applies from 01.01.2010  
(KB 09.12.2009, BS 17.12.2009, Ed. 2 - erratum BS 07.05.2010))*

Without prejudice to the information requested pursuant to Article 16, the applicant is obliged to provide a copy of the invoice or the import document together with the refund request electronically.

when the taxable amount on the invoice or import document is 1,000 euros or more. However, if the invoice relates to fuel, this threshold amount is 250 euros. However, by or on behalf of the Minister of Finance, in cases to be determined by him or on his behalf, this obligation may be waived if it proves unnecessary for the purpose of checking the refund.

#### Article 8

*(The text of Royal Decree no. 56, article 8 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

The applicant is required to describe his professional activity by using four-digit harmonized NACE codes.

#### Article 9

*(The text of Royal Decree No. 56, Article 9 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

The taxable person referred to in Article 2 shall use one of the following languages: English, Dutch, French or German, to provide the information in the refund application or any other additional information.

#### Article 10

*(The text of Royal Decree No. 56, Article 10 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

If the deductible part referred to in Article 3, § 3 is adjusted in accordance with Article 175 of Directive 2006/112 / EC after the submission of the refund application, the applicant must correct the amount that is being claimed back or has already been returned.

The correction will be made in a refund request made within the calendar year following the relevant refund period, or, if the applicant does not submit a refund request in that calendar year, by sending a separate statement via the portal set up by the Member State of establishment.

#### Article 11

*(The text of Royal Decree No. 56, Article 11 applies from 01.01.2010 (Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

§ 1. The refund request must relate to a refund period of at most one calendar year and at least three calendar months. However, the refund request may cover a period of less than three calendar months if this period concerns the remainder of a calendar year.

§ 2. If the refund request concerns a refund period of less than one calendar year but at least three calendar months, the VAT amount to which the refund request relates must be at least 400 euros.

If the refund request concerns a calendar year or the remainder of a calendar year, the VAT amount must be at least 50 euros.

#### Article 12

*(The text of Royal Decree No. 56, Article 12, second paragraph, has been inserted with effect from 01.10.2010 (Art. 1, KB 08.12.2010, BS 16.12.2010))*

The refund application must be submitted to the Member State of establishment no later than 30 September of the calendar year following the refund period. The refund request will only be considered filed if the applicant has provided all the information requested in Articles 5, 6 and 8.

By way of derogation from the first paragraph, the refund request for the year 2009 must be submitted to the aforementioned Member State by 31 March 2011 at the latest.

#### Article 13

*(The text of Royal Decree No. 56, Article 13, § 1, 1 °, has been replaced with effect from 05.12.2019 (Art. 15, KB 07.11.2019, BS 25.11.2019, pg. 108072))*

§ 1. The refund request relates to: 1 °

the tax levied on supplies of goods and services for which an invoice was issued in accordance with Article 53, § 2, of the Code, during the refund period, provided that the tax has become due and payable before or at the time of the issue of the invoice, or in respect of whose tax has become due during the refund period, provided that an invoice was issued for those transactions in accordance with Article 53, § 2, of the Code, before the tax has become due; 2 °

the tax levied on imports of goods that took place during the refund period.

§ 2. The refund request may also relate to invoices or import documents that have not yet been the subject of previous refund requests insofar as they relate to transactions performed during the calendar year of the refund period.

#### Article 14

*(The text of Royal Decree No. 56, Article 14 has been amended with effect from 16.05.2014 (Art. 35, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

The administration responsible for value added tax shall inform the applicant without delay by electronic means of the date of receipt of the refund application.

## Article 15

*(The text of Royal Decree No. 56, article 15, introductory sentence, has been amended with effect from 16.05.2014 (Art. 36, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

Within a period of four months from the date referred to in Article 14, the administration shall: 1 °

inform the applicant of its decision to grant the refund application electronically; 2 °

inform the applicant of its decision to reject the refund application in whole or in part by registered mail.

## Article 16

*(The text of Royal Decree No. 56, Article 16 has been amended with effect from 16.05.2014 (Art. 36, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

§ 1. In the event that the administration considers that it has not received all the relevant information in order to be able to give a decision with regard to all or part of the refund application, it may, in particular, electronically, within the period of four months referred to in Article 15, request additional information from the applicant or the competent authorities of the Member State of establishment. If the additional data is requested from a person other than the applicant or the competent authorities of a Member State, data shall be requested electronically only if the addressee of the request has the relevant equipment. If necessary, the administration may request additional information other than that referred to in the first paragraph.

The information requested may also include the production of the original or a copy of the invoice or import document where the administration has reason to doubt the existence of a particular claim. In that case, the threshold standards of Article 7 do not apply.

§ 2. Information requested under paragraph 1 must be provided to the administration by the addressee of the request within one month of receipt of the request for information.

## Article 17

*(The text of Royal Decree No. 56, Article 17 has been amended with effect from 16.05.2014 (Art. 36, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

If the administration requests additional information, it will share in the manner provided for in Article 15, 1 ° or 2 °, by way of derogation from Article 15, communicate its decision to the applicant within two months of receipt of the requested information or, if no response has been given to her request, within two months of the expiry of the period referred to in Article 16. , § 2 mentioned term. However, the period of time available to the administration to decide on a full or partial refund is in any case at least six months from receipt of the refund application referred to in Article 5, § 1.

If the administration requests further additional information in accordance with Article 16, § 1, second paragraph, it shall notify the applicant within eight months after the refund application has been received.

its decision on a full or partial refund in the manner as provided for in Article 15, 1 ° or 2 °.

#### Article 18

*(The text of Royal Decree no. 56, article 18 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

If the refund request is granted, the approved refund amount shall be refunded no later than ten working days after the expiry of the period referred to in Article 15, or, if additional or further additional information has been requested, after the expiry of the installments in accordance with Article 17.

The refund will be made in accordance with the bank details provided by the applicant as referred to in Article 5, § 1, 7 °. Where applicable, the bank transfer costs will be deducted from the amount to be paid to the applicant.

#### Article 19

*(The text of Royal Decree No. 56, Article 19, § 1, has been amended with effect from 16.05.2014  
(Art. 36, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

§ 1. If the refund request is wholly or partly rejected, the reasons for this will be notified by the administration at the same time as the decision is made to the applicant.

§ 2. The applicant can appeal against a decision rejecting a refund request in accordance with Article 14 of Royal Decree No 4 with regard to value added tax refunds.

§ 3. If no decision on the refund application is made within the time limits set by this decision, this application will be deemed to have been granted subject to the application of Article 20.

#### Article 20

*(The text of Royal Decree No. 56, article 20 has been amended as of 01.04.2019 (Art. 21, Royal Decree 17.03.2019, BS 08.04.2019, pg. 35699). This decision (Royal Decree 17.03.2019) is not applicable to the writ of execution that was notified or served before the date of its entry into force - 01.04.2019 (Art. 23, Royal Decree of 17.03.2019))*

§ 1. When a refund has been obtained fraudulently or otherwise unlawfully, the administration immediately collects the amounts wrongly paid and any tax fines and default interest imposed in accordance with the procedure provided for in the VAT Code, without prejudice to the provisions on mutual assistance to recover value added tax.



§ 2. When fiscal fines or default interest have been imposed but have not been paid, the administration can suspend any further refund to the taxpayer concerned up to the amount of the unpaid amount.

#### Article 21

*(The text of Royal Decree No. 56, Article 21 has been amended with effect from 16.05.2014 (Art. 38, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

Corrections relating to a previous refund request as referred to in Article 10 will be deducted from the refund amount by the administration to a greater or lesser extent or, if a separate statement is sent, collected or refunded separately.

#### Article 22

*(The text of Royal Decree No. 56, Article 22 has been amended with effect from 01.04.2019 (Royal Decree 17.03.2019, BS 08.04.2019, pg. 35699). This decision (Royal Decree 17.03.2019) does not apply to the writ of execution that was notified or served before the date of its entry into force - 01.04.2019 (Art. 23, Royal Decree 17.03.2019))*

If the refund does not take place within the period provided for in Article 18, first paragraph, the State will owe moratorium interest on the amount to be returned to the applicant, in accordance with Article 91, § 3, of the Moratorium Interest Code.

### CHAPTER III

#### Belgium is the Member State of establishment

#### Article 23

*(The text of Royal Decree No. 56, article 23 applies from 01.01.2010 (Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

The taxable person established in Belgium who has been identified for VAT purposes in accordance with Article 50 of the Code fi c., to the exclusion of the VAT unit within the meaning of Article 4, § 2 of the Code, and the members of a VAT unit within the meaning of Article 4, § 2 of the Code may, in accordance with the provisions of the Directive 2008/9 / EC of 12 February 2008, obtaining a refund of the tax levied on the goods or services supplied or services supplied to them in the Member State of refund or on imports of goods in that Member State.

#### Article 24

*(The text of Royal Decree No. 56, Article 24 has been amended with effect from 16.05.2014 (Art. 38, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

An applicant established in Belgium who wishes to obtain a refund of value added tax in another Member State shall electronically send a refund application to the Member State of refund which he submits via the portal established by the administration in Belgium.

**Article 25**

*(The text of Royal Decree no. 56, article 25 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

§ 1. The refund request must contain the following information: 1 °

the name and full address of the applicant; 2 °

an electronic address; 3 °

a description of the applicant's professional activity for which the goods or services are purchased; 4 °

the refund period to which the request relates; 5 °

a statement by the applicant that he has not made any supplies of goods or services during the refund period, the place of which is deemed to be located in the Member State of refund, except for the following actions:

a) transport and related services which are exempted under the Articles  
144, 146, 148, 149, 151, 153, 159 or 160 of Directive 2006/112 / EC;

b) supplies of goods or services for which the customer is liable for tax under Articles 194 to 197 and 199 of Directive  
2006/112 / EC;

6 ° **the VAT identi fi catalog number referred to in Article 50 of the Code;** 7 °

are bank details (including IBAN and BIC).

§ 2. In addition to the information referred to in paragraph 1, the refund request must include the following information for each invoice and import document: 1 °

the name and full address of the supplier or service provider; 2 °

**except in the case of imports, the VAT identi fi catalog number of the supplier or service provider or fi scale registration number,**  
allocated by the Member State of refund in accordance with Articles 239 and 240 of Directive 2006/112 / EC; 3 °

except in the case of imports, the country code number of the Member State of refund in accordance with Article 215 of Directive  
2006/112 / EC; 4 °

the date and number of the invoice or import document; 5 °

the taxable amount and amount of VAT, expressed in the currency of the Member State of refund; 6 °

the amount of deductible value added tax calculated in accordance with the provisions on the right to deduct in the Member State  
of refund and expressed in the currency of that Member State. If the taxable person in Belgium carries out both transactions that  
give rise to a right to deduct and those that do not give rise to a right to deduct, only that part of the VAT that is deductible in  
accordance with Article 46 of the Code can be refunded; 7 °

where applicable, the ratio of the deduction, calculated in accordance with the provisions of Article 46 of the Code and expressed  
in percent; 8 °

the nature of the goods and services purchased, indicated by the codes provided for in Article 9 of Directive 2008/9 / EC as  
converted in the Member State of refund.

## Article 26

*(The text of Royal Decree no. 56, article 26 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

The applicant may be required to describe his professional activity by using harmonized numeric codes NACE.

## Article 27

*(The text of Royal Decree No. 56, Article 27, 4 ° paragraph, has been amended with effect from 16.05.2014  
(Art. 39, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

The refund request must be submitted no later than September 30 of the calendar year following the refund period.

Contrary to the first paragraph, the refund request for the year 2009 must be submitted no later than March 31, 2011.

The refund application will only be considered filed if the applicant has provided all the information requested in Articles 25 and 26.

The administration will send the applicant an electronic receipt of confirmation without delay.

## Article 28

*(The text of Royal Decree No. 56, Article 28, § 1, introductory sentence and § 2, has been amended with effect from 16.05.2014 (Art. 40, KB 24.01.2015, BS 20.02.2015 - Ed. 2, pg. 13872))*

§ 1. The administration does not forward the request to the Member State of refund if the applicant established in Belgium during the refund period: 1 °

is not subject to value added tax; 2 °

only supplies of goods or services exempted under the Code without a right of deduction; 3 °

falls under the exemption from tax for the benefit of small enterprises as referred to in Article 56bis of the Code; 4 °

falls under the common flat-rate scheme for agricultural entrepreneurs as referred to in Article 57 of the Code.

§ 2. The administration shall inform the applicant electronically of its decision under paragraph 1.

## CHAPTER IV

### Final provisions and entry into force

#### Article 29

*(The text of Royal Decree no. 56, article 29 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

By or on behalf of the Minister of Finance, the arrangements for the application of the value-added tax refund scheme introduced by this Decree are determined.

#### Article 30

*(The text of Royal Decree no. 56, article 30 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

This Royal Decree provides for the transposition of Council Directive 2008/9 / EC of 12 February 2008 laying down detailed rules for the refund of value added tax provided for in Directive 2006/112 / EC to taxable persons not subject to the Member State of refund but established in another Member State.

#### Article 31

*(The text of Royal Decree no. 56, article 31 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

This Decree enters into force on 1 January 2010 for refund applications made after 31 December 2009.

#### Article 32

*(The text of Royal Decree no. 56, article 32 applies from 01.01.2010  
(Royal Decree 09.12.2009, BS 17.12.2009, Ed. 2))*

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

**Appendix****Recent changes**

The historical versions can be consulted at [www.fisconetplus.be](http://www.fisconetplus.be)

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

**Changes as of 05.12.2019:**

- **art. 13 ( § 1, 1 °, replaced)**

- \* Royal Decree of 17.03.2019 - Royal Decree amending the Royal Decrees 4, 15, 24, 31, 41 and 56 with regard to value added tax, with a view to automating the enforceable title on tax value added ( *BS*

*08.04.2019, pg. 35699*)

**Changes as of 01.04.2019:**

- **art. 20 ( changed)**
- **art. 22 ( changed)**

- \* 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 the Royal Decree of 7 June 2007 implementing Articles 84quinquies up to 84decies of the Value Added Tax Code ( *BS*

*20.02.2015, Ed. 2, p. 13872, erratum BS 17.04.2015, pg. 22342*)

**Changes as of 16.05.2014:**

- **art. 14 ( changed)**
- **art. 15 ( changed)**
- **art. 16 ( changed)**
- **art. 17 ( changed)**
- **art. 19 ( changed)**
- **art. 20 ( §§ 1 and 2, amended)**
- **art. 21 ( changed)**
- **art. 24 ( changed)**
- **art. 27 ( 4 ° member, amended)**
- **art. 28 ( § 1, introductory sentence and § 2, amended)**

- \* Royal Decree of 27.11.2014 - Royal Decree amending Royal Decrees Nos 1, 2, 22, 23 and 56 with regard to value added tax ( *BS 08.12.2014 - Ed. 3, p. 100135*)

**Changes as of 01.04.2014:**

- The inscription was changed [ *only the text in Dutch*]
- **art. 28 ( § 1, 3 °, amended)**

- \* 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 value added tax ( *BS 08.05.2013*)

Changes as of **01.01.2013**:

- **art. 13, § 1, 1 °** ( changed) [ *only the text in Dutch*]
- **art. 20** ( changed) [ *only the text in Dutch*]