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Circular 2020 / C / 66 on the exempted carriage of certain categories of persons

This circular deals with the scope of the exemptions envisaged by Article 44, § 2, 1 °, b) and 2 °, of the VAT Code in the context of the transport of sick, injured and disabled people.

B tw ; exemptions ; v experienced sick or injured ; transportation of disabled people

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General Administration of Taxation - Value Added Tax

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1 . preface

The transport of sick or injured persons with specially equipped means of transport is, under certain conditions, exempt from VAT on the basis of [Article 44](#) , § 2, 1 °, b) of the VAT Code.

The question was asked under what conditions the transport of disabled persons can be exempted.

The aim of this circular is to explain the conditions of application of:

- Article 44, § 2, 1 °, b), of the VAT Code
- Article 44, § 2, 2 ° of the VAT Code.

It replaces [decision No. ET129.928 of 23.08.2016](#) to take into account the distinction between urgent patient transport and non-urgent transport.

2. Scope of the said provisions

A. Application of Article 44, § 2, 1 °, b) of the VAT Code

In accordance with Article 44, § 2, 1 °, b) of the VAT Code, the transport of sick or injured persons with specially equipped means of transport (for example an ambulance, a MUG helicopter ...) is exempt from VAT.

Neither the VAT Code nor the VAT Directive determine which criteria must be taken into account to define what is meant by 'specially equipped means of transport'. With regard to ambulance equipment, national criteria exist for emergency patient transport, while the federated entities are empowered to determine the equipment requirements for non-emergency patient transport.

In order to arrive at a uniform interpretation of the scope of Article 44, § 2, 1 °, b), the administration assumes that the exemption applies to carriage against payment of persons if, cumulatively, the following requirements:

- the vehicle is adapted to transport people seated (in a wheelchair) and lying down (on a stretcher);
- the vehicle is equipped with a provision for oxygen supply;
- the transport takes place in the presence of a doctor, nurse or an accompanying person (possibly the driver) holding a 'care provider-ambulance' (urgent patient transport) or, in the case of non-urgent transport, a recognized ambulance driver non-urgent patient transport (1);
- the transport of persons takes place for reasons of care or diagnosis.

(1) *It concerns a paramedical profession, the recognition of which is regulated by [Royal Decree of 14.05.2019](#) on the profession of ambulance non-urgent patient transport.*

The transport of disabled people can be exempted under this provision under the same conditions.

B. Application of Article 44, § 2, 2 ° of the VAT Code

Under Article 44, § 2, 2 ° of the VAT Code, the following are exempted from the tax: *'the services and supplies of goods that are closely related to social work, social security and the protection of children and young people and that be carried out by bodies governed by public law or by other organizations recognized by the competent authority as social institutions.'*



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CHARACTERISTICS

Title: Circular 2020 / C / 66 on the exempted carriage of certain categories of persons

Summary: This circular deals with the scope of the exemptions envisaged by Article 44, § 2, 1 °, b) and 2 °, of the VAT Code in the context of the transport of sick, injured and disabled people.

Keywords: [care for the disabled](#) , [exemption handicapped](#) , [transport](#) , [exemption](#) , [transport by ambulance services](#) , [disabled](#)

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Organizations recognized by the competent authority are intended to:

- or institutions with formal recognition, in cases where formal recognition is provided by the competent federal, regional or regional government
- or the institutions whose services and closely related supplies of goods are performed in accordance with the regulations in force for those institutions ([decision no. ET94.156 of 25.07.2005](#)). Such recognition can be shown, for example, by a decision by the government, the fact that the organization is awarded a subsidy ...

Since the transport of persons with reduced mobility (sick, injured, disabled) is regarded as a service within the aforementioned provision, the exemption referred to applies in principle, provided that the condition for recognition is met.

For the application of this exemption, there are no additional conditions with regard to transport (equipment, presence of a companion ...).

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