



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**Value added tax**

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Brussels, 1 March 2022

**VALUE ADDED TAX COMMITTEE  
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)  
WORKING PAPER NO 1035 - ADDENDUM**

**CONSULTATION  
PROVIDED FOR UNDER DIRECTIVE 2006/112/EC**

**ORIGIN:** Belgium  
**REFERENCE:** Article 102  
**SUBJECT:** Reduced rate of VAT for supplies of electricity

**1. INTRODUCTION**

On 4 February 2022, the Belgian authorities submitted a request for consultation to the VAT Committee pursuant to Article 102 of the VAT Directive<sup>1</sup> regarding their intention to apply a reduced rate of VAT to certain supplies of electricity as a temporary measure to mitigate the financial consequences for private households of the persistently high level of prices on the energy market.

The Commission services launched the corresponding written procedure on 7 February 2022 with Working paper No 1035 in which they invited Belgium to indicate the budgetary impact of this temporary measure.

Belgium provided the Commission services with additional information regarding the above issue in an e-mail message dated 28 February 2022. The details provided in that message are made available in the annex.

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<sup>1</sup> Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

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**Additional information provided by the Belgian authorities**

**Belgian consultation VAT Committee - Reduced rate on certain supplies of electricity**

Following up on the consultation of the VAT committee by the Belgian delegation with respect to the intended application of a reduced VAT rate of 6 pct. on certain supplies of electricity and on your working document (Document taxud.c.1(2022)974618 – Working paper No 1035), we can inform you that the budgetary impact of the measure amounts up to **EUR 80,37 MIO per month**, or, in other words, **EUR 321,48 MIO for the total duration of the application of that reduced VAT rate (as of March 1, 2022 until June 30, 2022)**.