



e-Invoicing in Belgium: Roadmap to VAT Compliance & LIVE DEMO



Speakers

Meet the Experts: Voices Behind the Evolution



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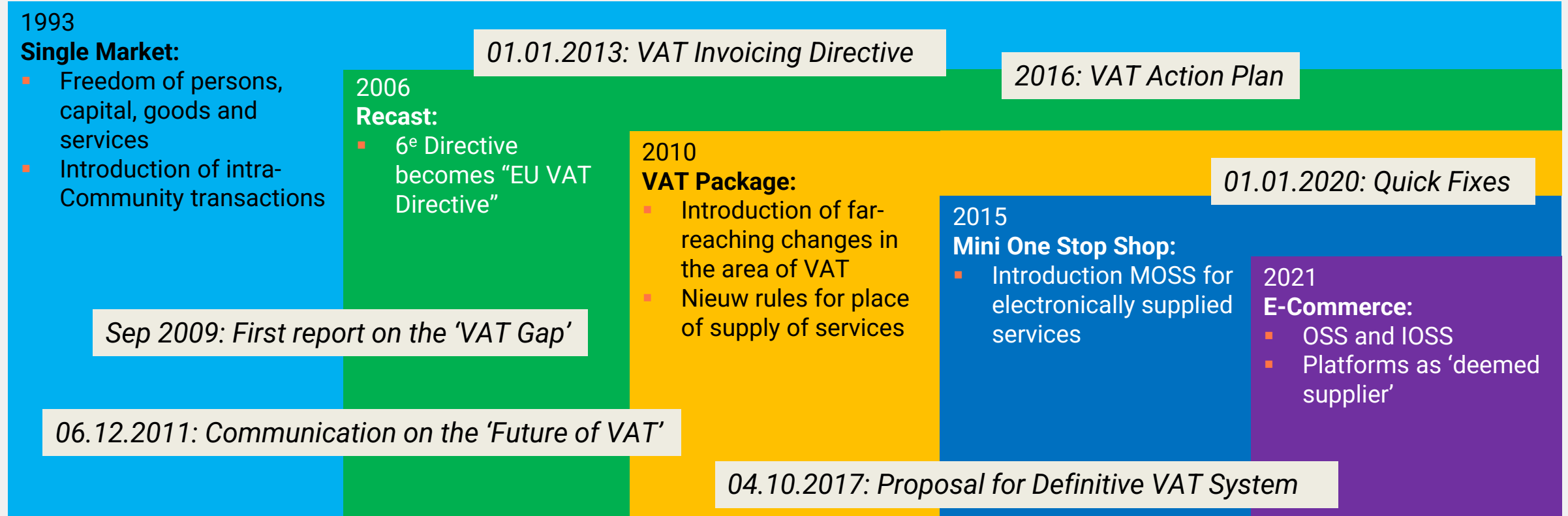
Bas de Koning

Chief Editor, VAT Update

Moderator

Proposals European Commission

8 December 2022: VAT in the Digital Age



ABC van facturatie

A-invoicing



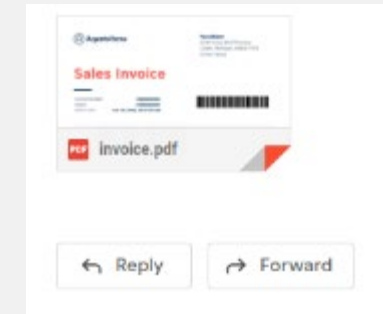
B-invoicing



C-invoicing



D-invoicing



E-invoicing



A
Analog: Hand-written on paper (or something else)

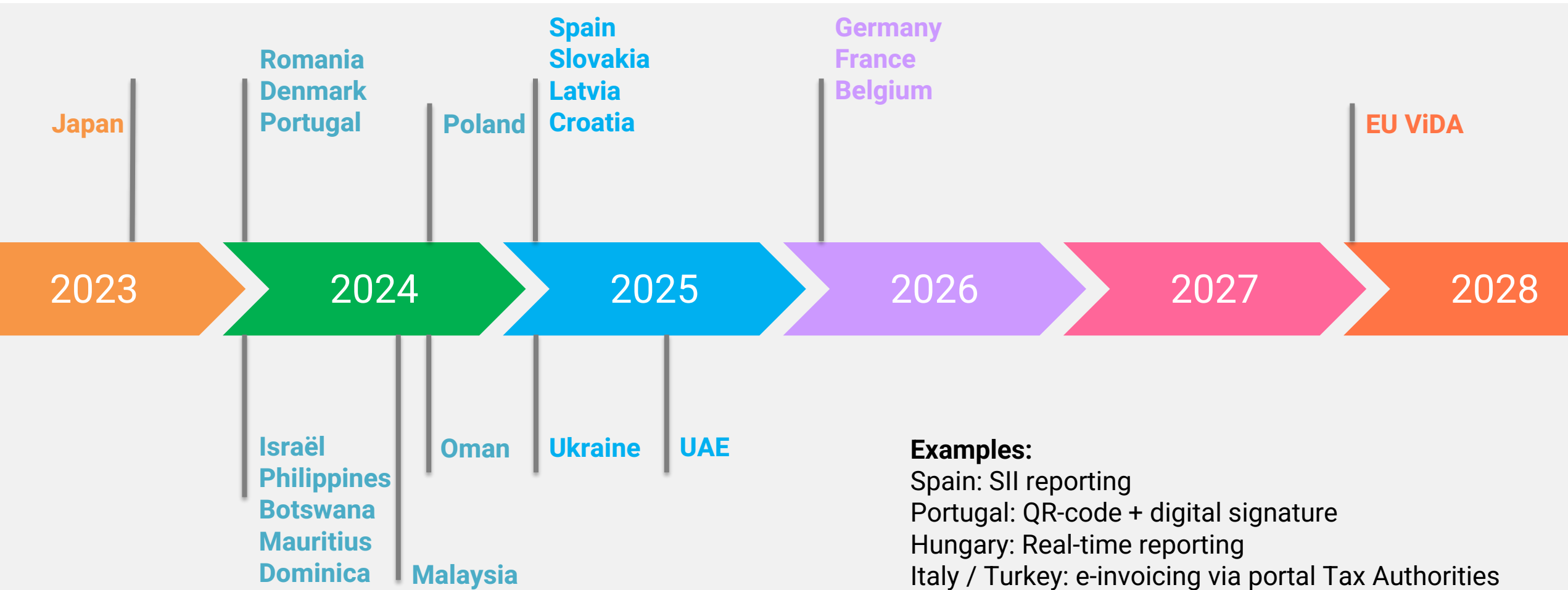
B
Basic: With a typewriter on paper

C
Computerized: Made and printed using a computer and automation

D
Digital: Saved and communicated / send as attachment (not on paper)

E
Elektronically: Digitally made, send, received and processed

Trends and developments

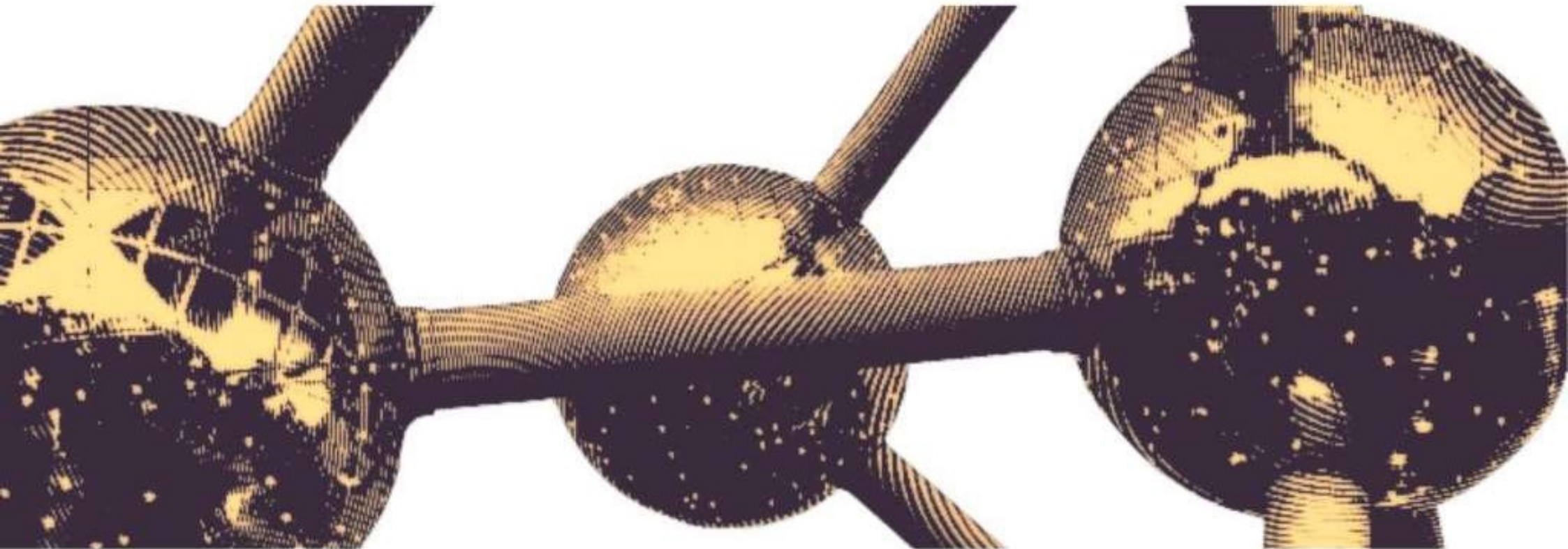


Trends and developments

Belgium



2026



Structured e-invoicing

Bart Buelens – Mo El Kastite

VAT / **consult**
value-adding VAT advice

Setting the scene

E-invoicing and digital reporting

Tax authorities are going digital

Trend on global scale

Driver : boosting VAT revenue

Evolution towards electronic invoicing and reporting

Rise of e-audits

(Near) real-time visibility on transactions

...

Business challenges

Investments in set-up and maintenance
(ERP/invoicing/archiving/...)

Multiple country approach

Scrutiny on data delivered digitally to authorities

Manual workarounds become problematic

Staying up to date with complex scattered landscape

...

Invoicing legislation

Current rules (BE)

- **Mandatory invoicing**

B2B: recipient is VAT taxable person (even exempt)

Non VAT taxable legal persons

Governmental institutions (B2G) and other (e.g. holdings)

B2G: Directive 2014/55/EU

B2C: limited amount of cases (e.g. certain distance sales, cars, immovable works, ...)

- **“Voluntary” invoicing**

Structured e-invoicing obligation

An invoice that has been **issued, transmitted and received** in a structured electronic format which allows for its automatic and electronic **processing**

E-invoicing legislation

Current state of play

Art. 218 VAT Directive
Invoices are issued **on paper** or in **electronic** form

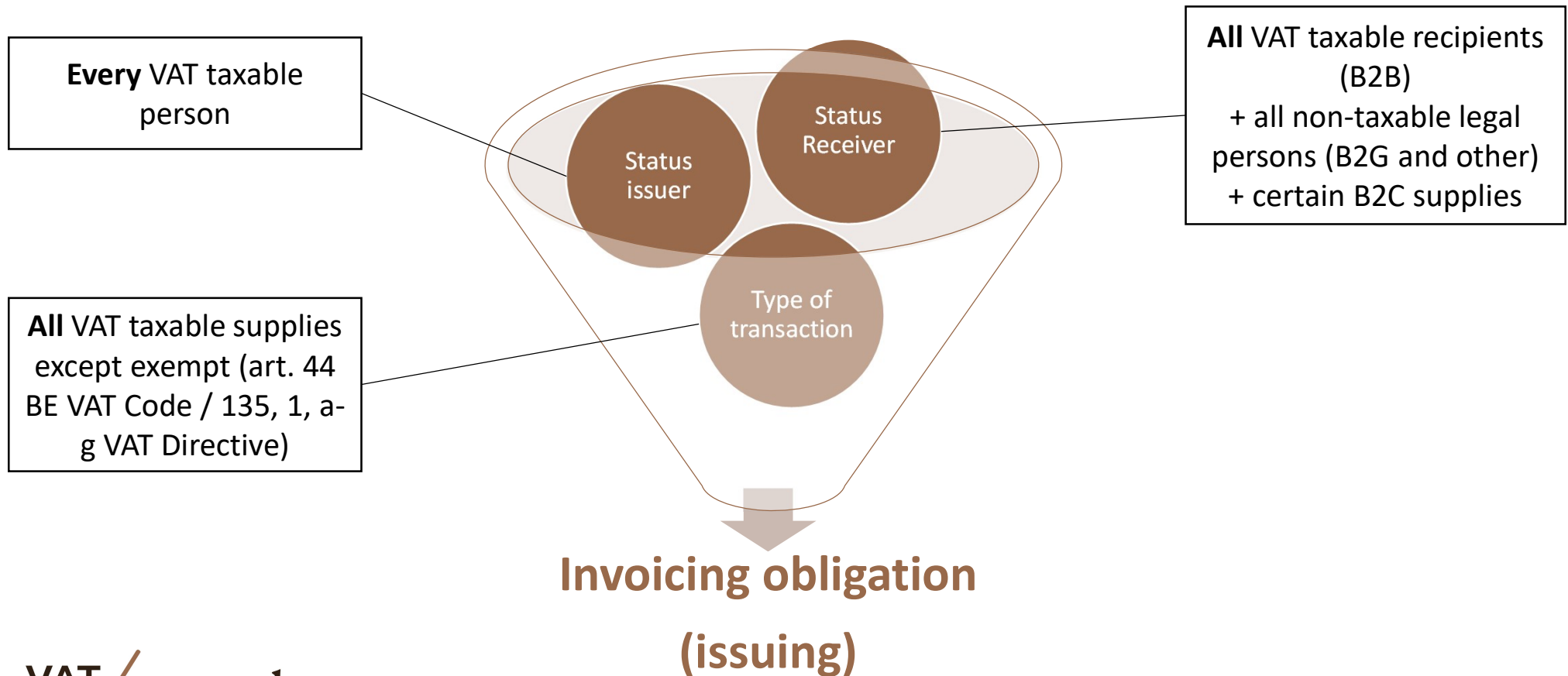
Art. 232 VAT Directive
Acceptance by the recipient required for e-invoicing

Art. 395 VAT Directive
Derogative measures possible after unanimous decision of EU Council upon proposal of the **Commission**

- **2019:** Mandatory B2G e-invoicing (Directive 2014/55/EU) based on PEPPOL standard
- **Oct. 5, 2023:** Request approval EU Council/EU Commission (pending)
- **Dec. 28, 2023:** draft law published
 - No e-reporting (yet)
- **1 Feb 2024:** law voted in Parliament
- **2024-2026:** Royal Decree, Circular letters, etc.
- **Jan. 1, 2026:** "Big Bang" e-invoicing
- **???:** E-reporting

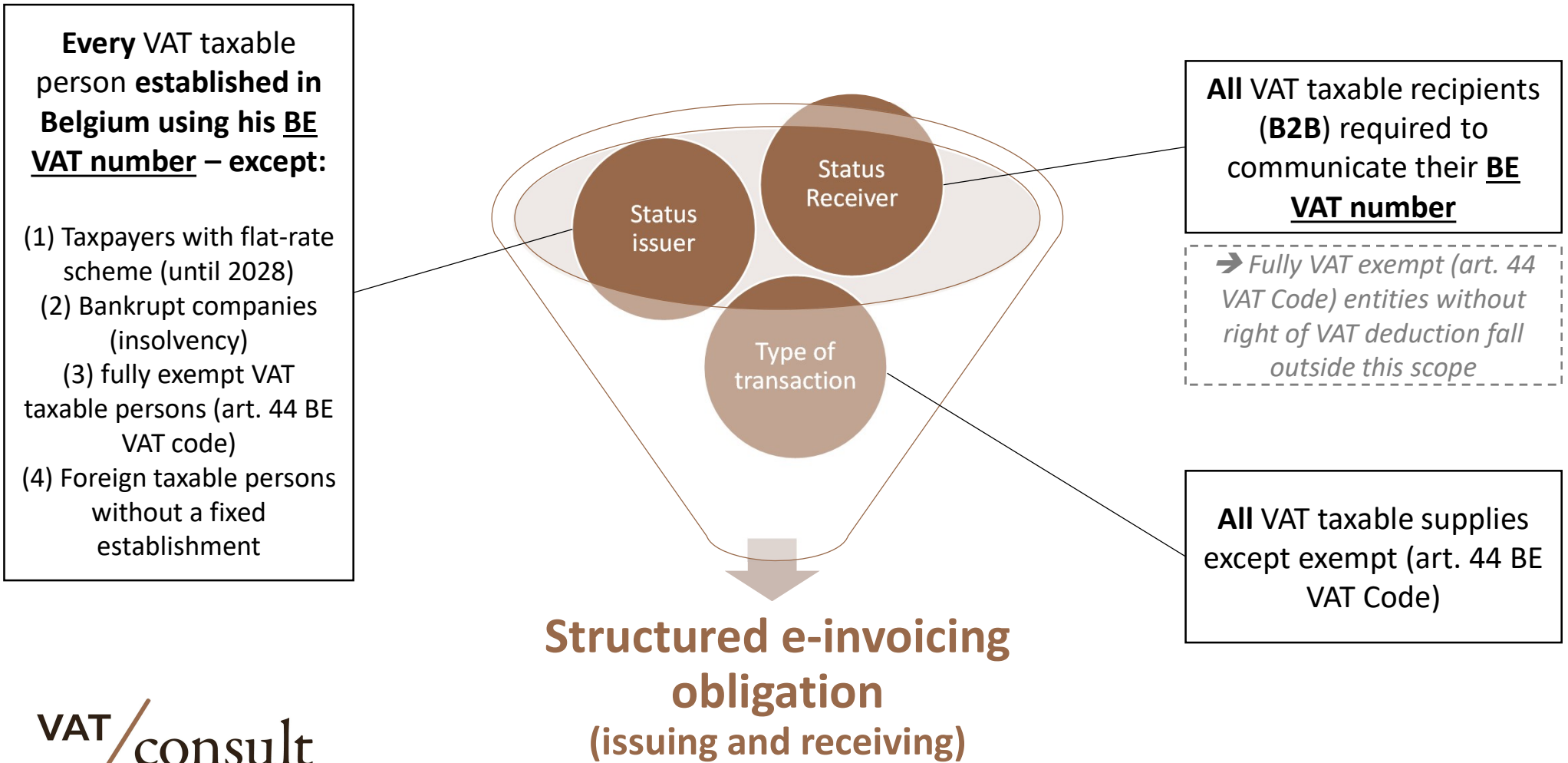
Invoicing (general)

Current conditions – 3 “vectors”



Structured e-invoicing

Future conditions – 3 “vectors”



Structured e-invoicing

Examples

Structured e- invoice?

- **Domestic supply** to VAT payer with BE VAT number
- **Intra-Community supply**
- **Export** (BE VAT registered client)
- **Construction services** in **other Member State** (reverse charge)
- **Catering service** in **other Member State** (no reverse charge)

V

X

V

X

X

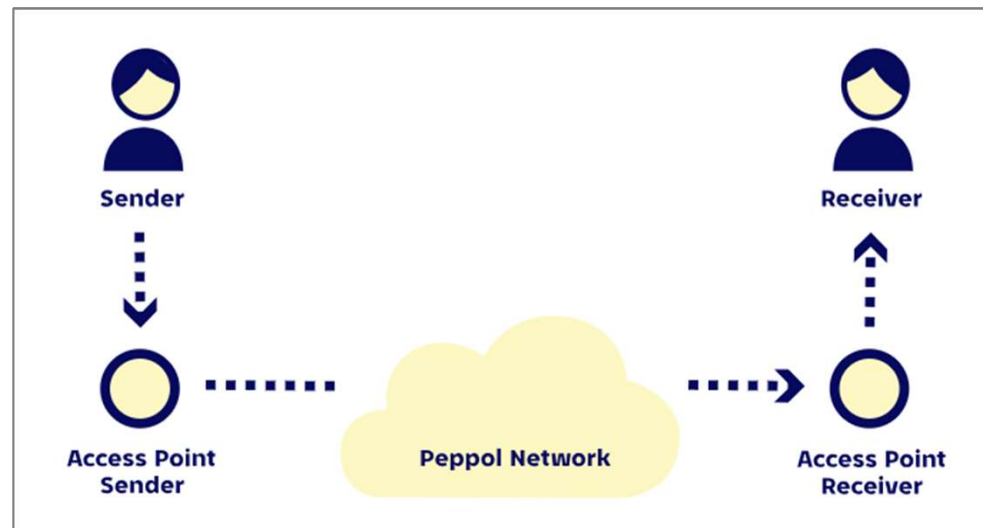
Structured e-invoicing

How?

- **PEPPOL Network**
- **PEPPOL-Bis format**

Deviation possible provided parties agree + meet European standard for semantics + syntax

Already exists for B2G e-invoicing
Used in several other countries
Operability
Free choice access point



4 Corner model

Free choice for taxpayers

3th party e-invoicing software / activate PEPPOL in existing software / develop software that complies with the standards

Hermes: safety net



No change to rules when VAT becomes due
Classic forms of issuance (self, outsourcing, self-billing)
Credit notes/corrections subject to same terms and conditions initial invoice = less "flexibility"

Questions

“FAQ’s”

- **Is the structured e-invoicing obligation also applicable if the recipient is a non VAT taxable person?**
- No
 - B2G: application of Directive 2014/55/EU
 - B2C: No obligation (even with mandatory billing)
 - Other non-VAT taxable persons (e.g. holdings): no obligation to communicate VAT number – so in principle no obligation to issue structured e-invoices (tbc)

Questions

“FAQ’s”

• What about foreign companies?

- Foreign companies with fixed establishment in Belgium are considered as established in Belgium → same obligations as Belgian companies
- Foreign companies without fixed establishment in Belgium
 - Without BE VAT number (obligation to register) → not subject to obligation
 - With BE VAT number
 - No obligation to issue structured e-invoices
 - Obligation to receive structured e-invoices → Obligation for Belgian suppliers to issue structured e-invoices if all conditions are met
 - In practice: possible requirement by (Belgian) customers to standardize billing process (commercial discussion)
- Possibility to use HERMES as fall back (to receive structured e-invoices)

Questions “FAQ’s”

- **What about credit notes?**
- Credit notes should basically be issued in the same format as the initial (and future) invoice. Question whether other corrections will follow the same rules (e.g. material errors).
- **What in case of non-compliance?**
- Theoretically very high risks (penalties). Open question whether VAT deduction right of recipient will be made dependent on a structured e-invoice

Questions “FAQ’s”

- **What about VAT groups?**
- VAT groups as such are not subject to the obligation – the members of a VAT group are (cfr. current legislation)
- They should be able to issue and receive structured e-invoices
 - Exception (1) – issuing: transactions exempt from VAT by virtue of art. 44 VAT Code (cfr. general rules)
 - Exception (2) – receiving: members of a fully VAT exempt VAT group without right of VAT deduction
- “Internal” transactions within the VAT group are subject to structured invoicing obligation

Implementation

Supporting measures for SME's (pm)

- Changes to **investment deductions**
 - Increased investment deduction of 20%
 - For digital investments in billing, customer relationship management, e-commerce and cybersecurity
- Increased **cost deduction 120%**
 - For structured e-invoicing subscription and related consulting fees

VAT Consult

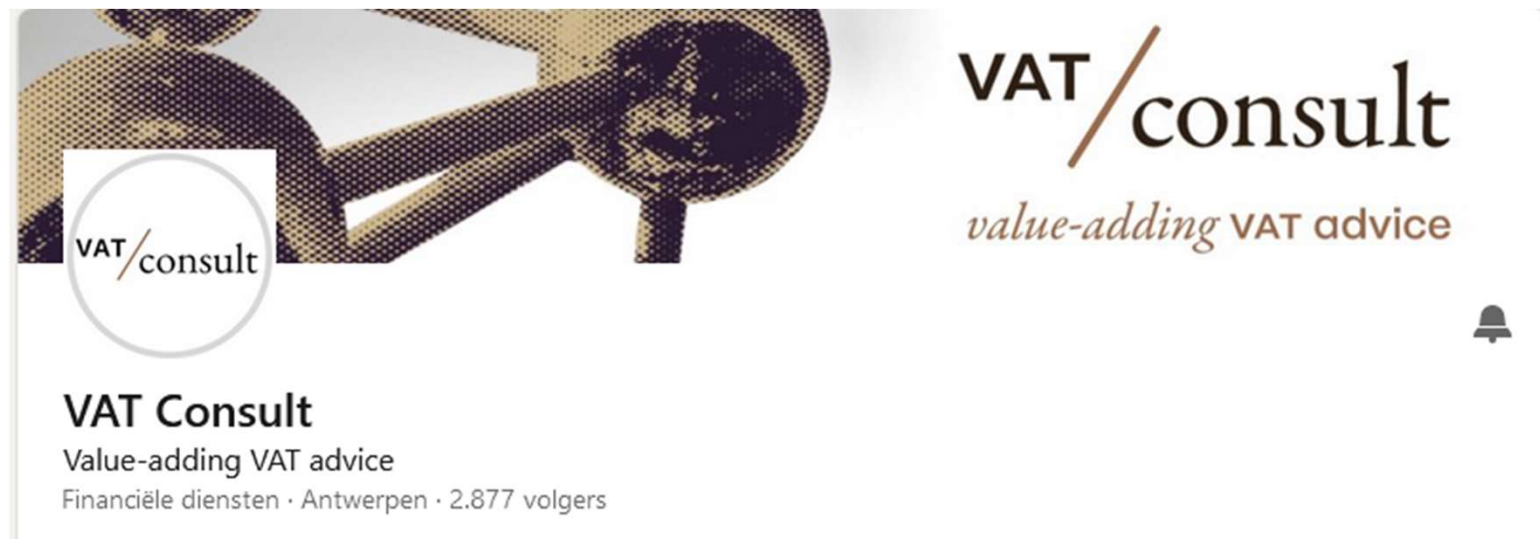
Our team

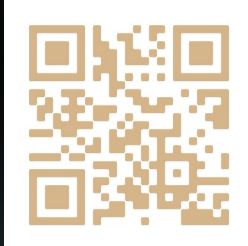
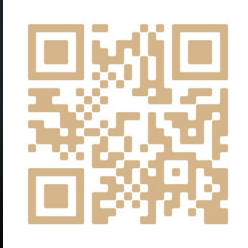


Social media

Are we already connected on LinkedIn?

- Subscribe to our newsletter [here](#)
- Make sure to follow our [VAT Consult](#) page on LinkedIn!







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e-Invoicing in Belgium

RTC Suite

Navigating Belgium e-Invoicing Landscape in 2024



Agenda

01

What is the Peppol?

– Digitalizing trade and e-Invoicing

02

Peppol BIS 3.0 and Standards in Belgium

– Key points and corner models

03

Technical Aspects & Business Preparations and Implementations

– Steps and best practices for seamless adaptation and benefits of RTC's solution

04

RTC Introduction and Solutions

– Key takeaways for Belgium

05

Q&A

What is the Peppol?

Digitalizing trade
and e-Invoicing



PEPPOL

Digitalizing Trade and e-Invoicing

What is PEPPOL?

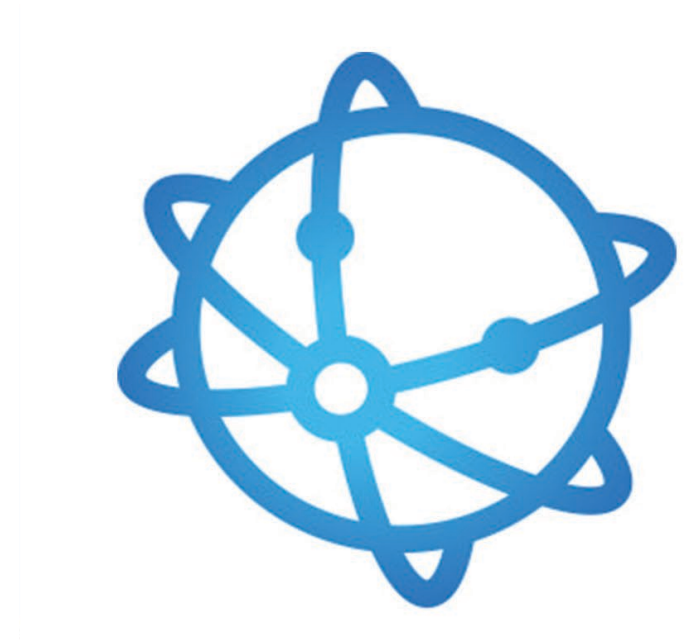
- A network facilitating electronic business transactions across Europe between enterprises and governments.
- Provides standardized document exchange formats and protocols.
- Enhances automation and efficiency in business processes.

Global Reach and Use

- Actively used in 26 countries by businesses and government entities.
- Primarily utilized in B2G (Business-to-Government) transactions, with increasing adoption in B2B (Business-to-Business) settings.

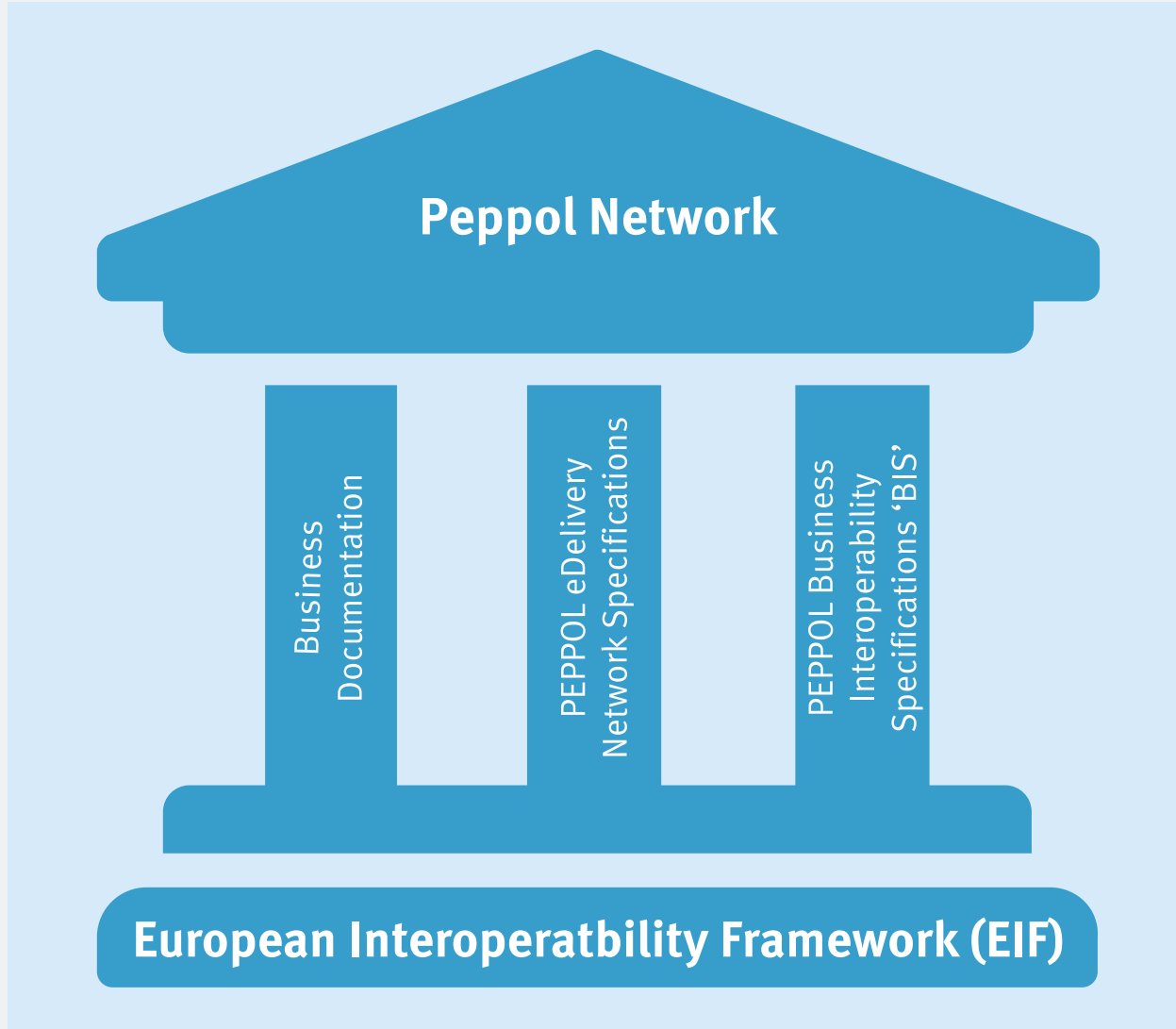
Foundation and Evolution

- Established in 2008.
- Has significantly contributed to the advancement of digital trade and e-Invoicing systems.



Belgium e-Invoicing

PEPPOL Pillar Model



1 – Business Documentation Pillar (Foundation of Cooperation)

- Sets foundational terms for collaboration across all involved entities.
- Managed by OpenPeppol and Peppol Authorities.

2 – Peppol eDelivery Network Pillar (Technical Framework)

- Ensures secure communication between access-point providers using common formats and digital signatures.

3 – Peppol BIS Pillar (Standardized E-Document Specifications)

- Allows for country specific syntaxes and is responsive to OpenPeppol updates.

Peppol BIS 3.0 and Standards in Belgium

Key points and
corner models

03

Belgium e-Invoicing

PEPPOL BIS Network & Standards

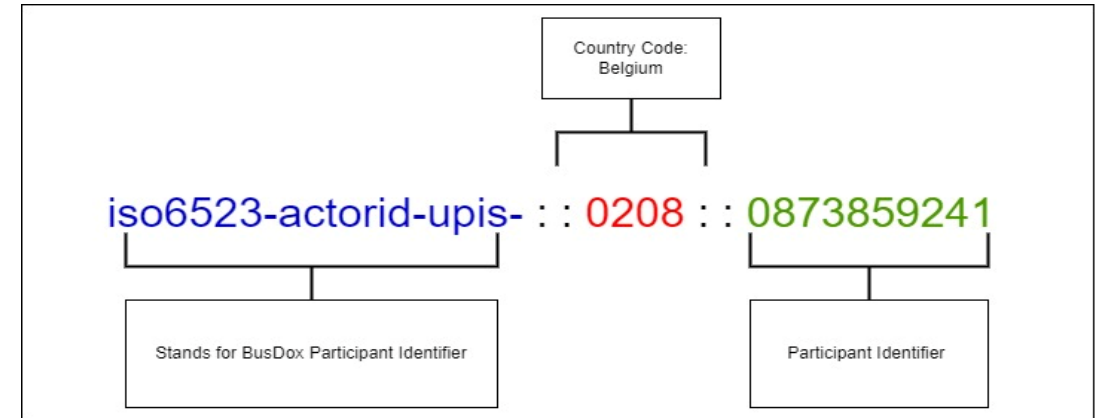
Structured Electronic Invoice

- Allows deviations provided parties agree and meet EN 16931 standards for semantics and syntax.
- Facilitates the use of negative invoices over credit notes, accurately reflecting transaction rectifications preferred by businesses.

PEPPOL Framework

- Ensures system compatibility through an XML-based standard.
- Facilitates secure, standardized data exchange via Access Points.
- Credit notes or corrections are subject to the same terms and conditions as structured invoices.

ISO6523 Code

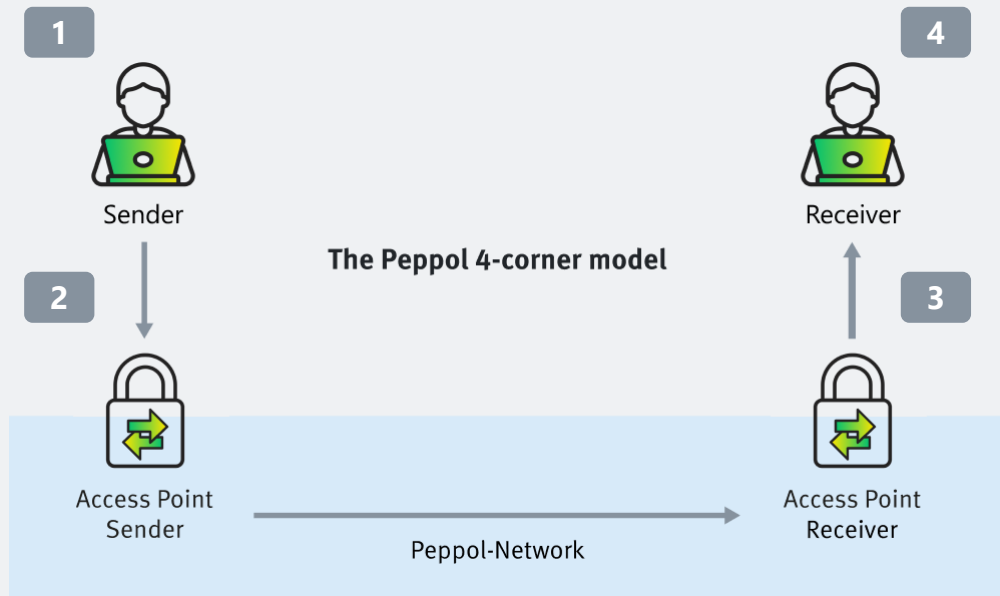


ISO6523 codes used in Peppol BIS

PEPPOL receivers and senders (participants) are uniquely identified using ISO 6523.

Syntax for receiver and sender via EDI

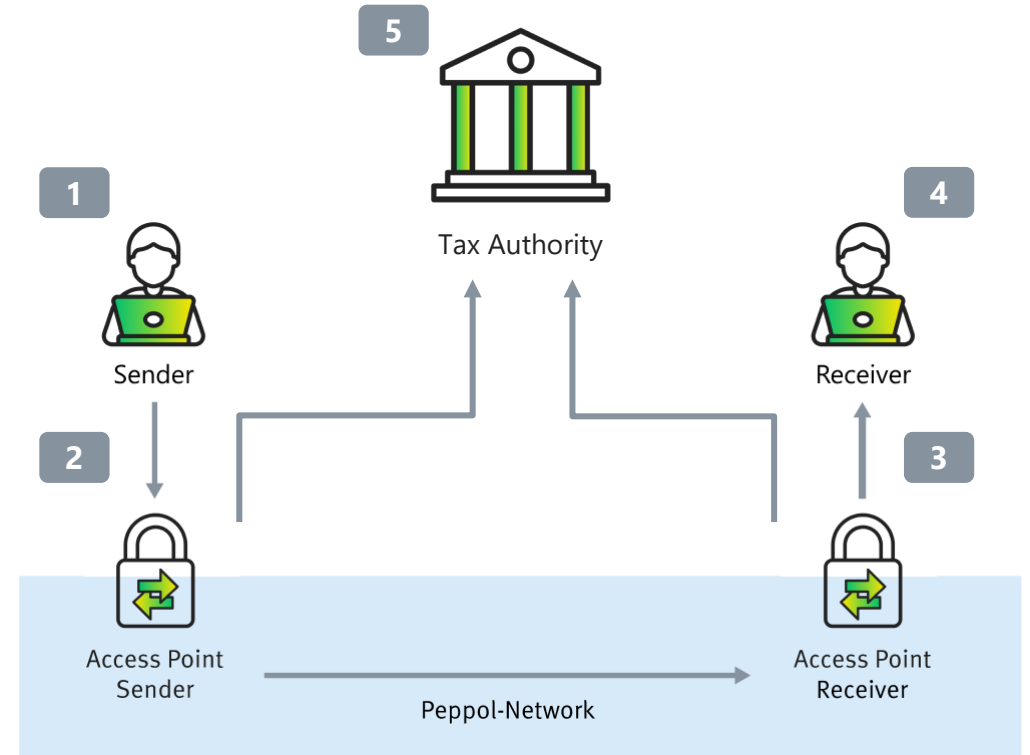
4-Corner Model



The Peppol 4-corner model

Phase 1

5-Corner Model



The Peppol 5-corner model

Long Term Vision

Introduction to Hermes

Facilitating e-Invoicing in Belgium



Hermes simplifies e-Invoicing for both senders and recipients:

#1

Supports manual (PDF) and electronic processes, catering to different technological capabilities

#2

Promotes development of new, improved IT solutions in response to increasing e-Invoice volumes

#3

Enables public authorities to recover investments faster through structured e-invoicing

#4

Planned as a temporary solution until 2026

#5

The primary purpose is designed for invoice recipients who do not have the necessary technical requirements to receive structured e-Invoices

Technical Aspects & Business Preparations and Implementations

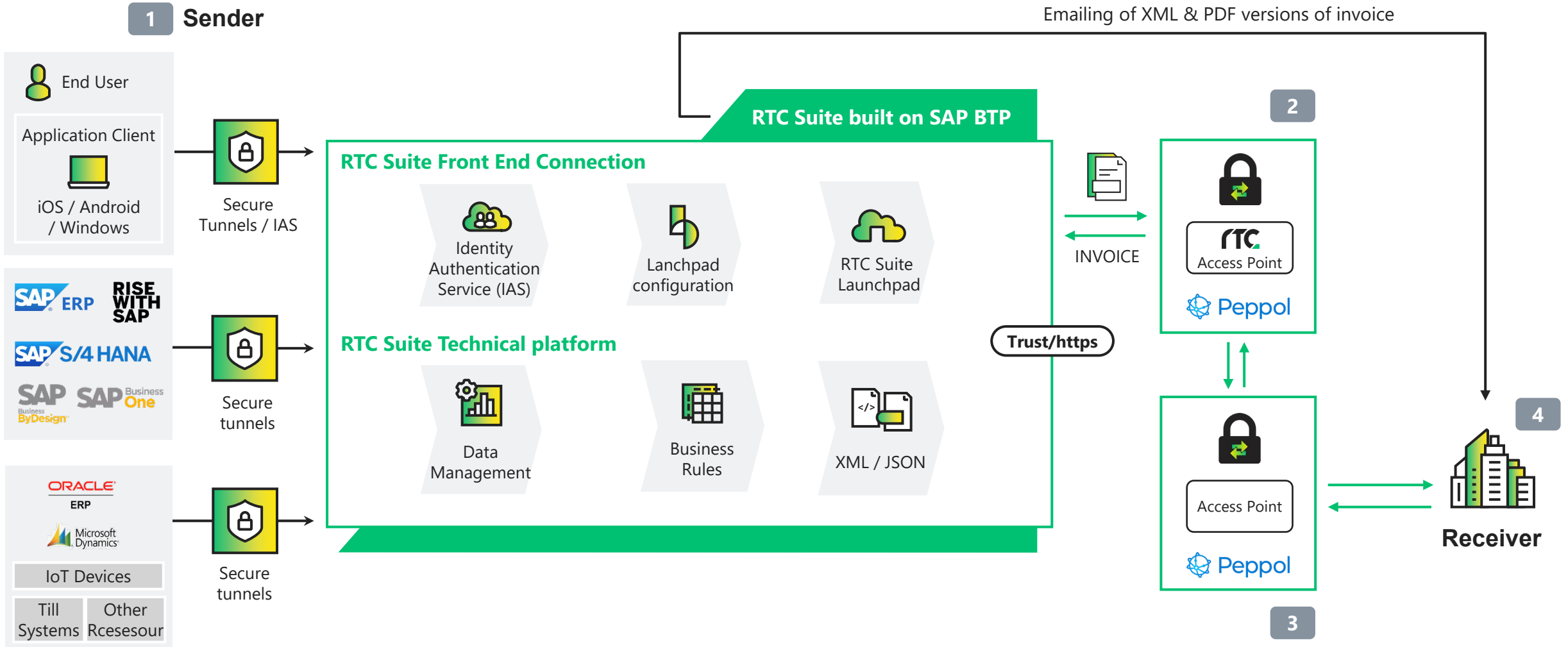
Steps and best practices
for seamless adaptation
and benefits
of RTC's solution

04

Business Preparation & Implementation



RTC – Belgium e-Invoice Solution



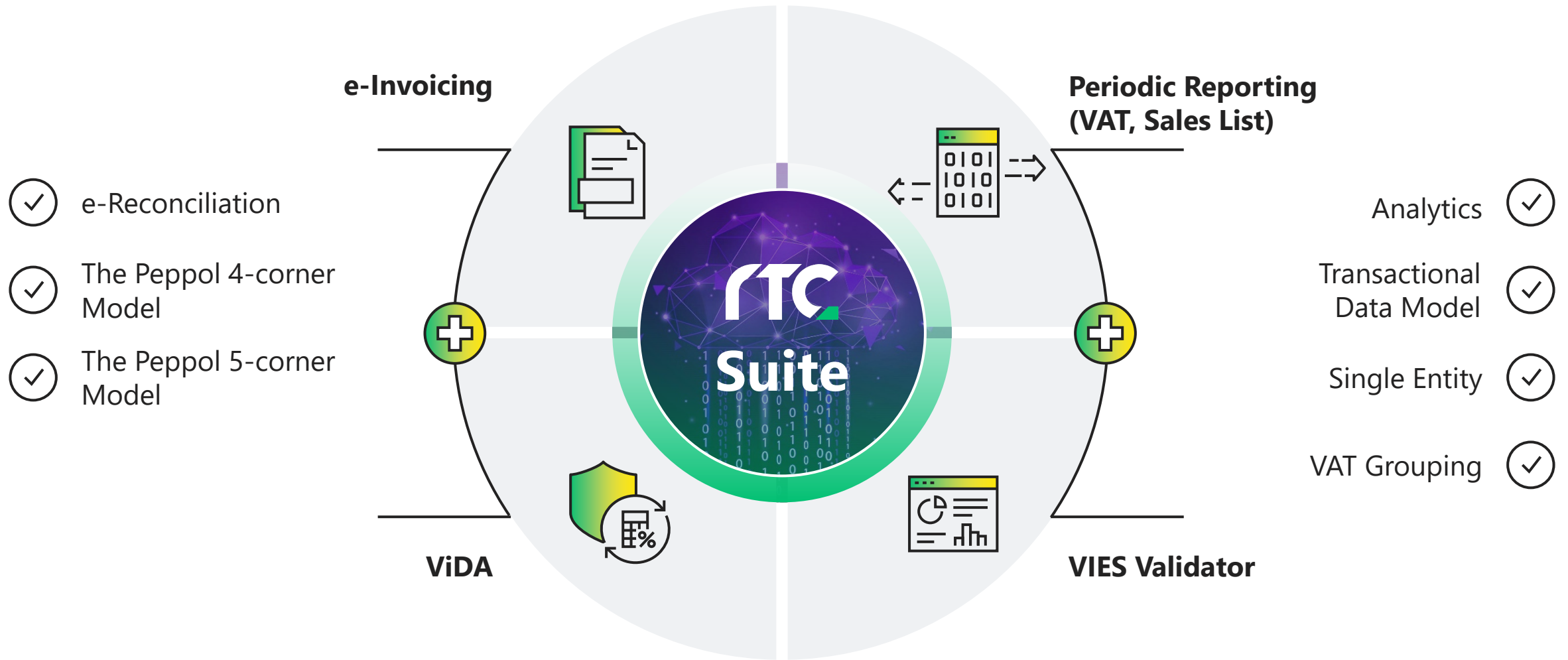
Your challenges

- Future e-Invoicing requirement changes the whole reporting process (Near-Time Reporting, a different control environment with preventive checks and validations and analytics needed?)
- e-Invoicing has to be embedded into the Indirect Tax Reporting process
- Future e-Invoicing regulation asks for a transactional data model with quality issues
- e-Invoicing needs a future proof technology

Our solution approach

- Our system is designed to seamlessly integrate with the ERP. It autonomously reads the essential real-time transaction data, without the need for any prefilled structured files from the client's end, to generate the requisite XML format.
- E2E process (from data gathering from various source systems including technical checks to the transmission to business partner (via Peppol network) and archiving.
- Individual (business) checks possible to improve and maintain the control environment needed.
- Reconciliation with source system(s) and VAT Reporting possible to fulfill tax administration expectations.
- Data Information platform to enhance transactional data model (additional data fields) outside the source systems possible.
- Embedding the e-Invoicing solution in a tax control framework (status overview, task management, risk management, controls management) possible.

RTC Suite – Comprehensive Suite for Belgium



Key Takeaways

Key information to remember



Peppol Network

- Seamless Integration within Peppol Network
- Cost-effective compliance
- Global accessibility and interoperability



Challenges

- New (near-time) reporting and compliance process with a different risk and control profile
- Transactional data model (which requires a high data quality)
- Future-proof technology



RTC solution

- Peppol access point
- E2E process solution
- (Tax) data & information management in the solution
- Comprehensive Indirect Tax solution (e-Invoicing, e-Reporting, periodic reporting and Tax Control Framework functionalities)

RTC Introduction and Solutions

Key takeaways
for Belgium

05

RTC Introduction

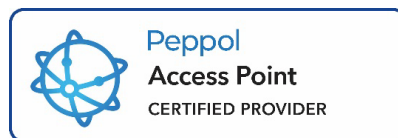


Company overview

We started RTC to fulfill a simple mission:
to provide a compact and simple solution to help multinationals manage compliance obligations on a single platform.

Our founder and the whole team have years of experience in:

- Regulatory tax compliance
- SAP ecosystems
- Programming and architecture
- Global tax technology transformation projects



Partners **Offices**

Europe

Ireland	Germany	Italy	Hungary
UK	France	Switzerland	Romania
Netherlands	Spain	Poland	
Belgium	Turkey		

Africa

Egypt

Australasia

Australia

North & Latin America

Canada

USA

Asia

Saudi Arabia

UAE

Oman

Vietnam

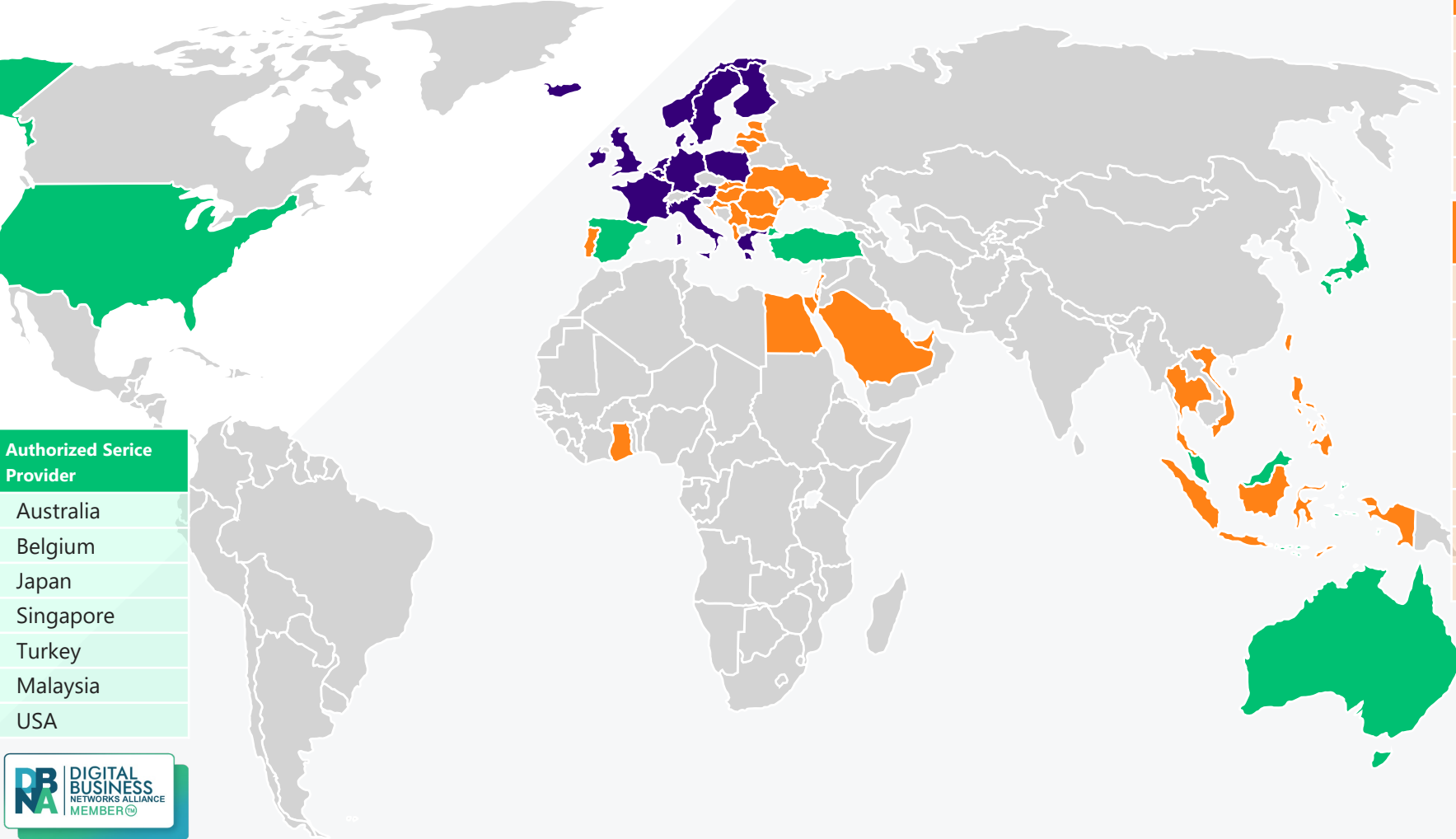
Singapore

Official Service Provider

The Global Interoperability Framework



Peppol
Australia
Austria
Belgium
Denmark
Finland
France
Germany
Greece
Iceland
Ireland
Italy
Japan
Netherlands
New Zealand
Norway
Poland
Singapore
Sweden
United Kingdom



Authorized Service Provider
Australia
Belgium
Japan
Singapore
Turkey
Malaysia
USA



Service Provider (MEA)	Service Provider (EU)
Egypt	Albania
Ghana	Austria
Israel	Belgium
Saudi Arabia	Bulgaria
UAE	Croatia
	Denmark
Service Provider (APAC)	Estonia
Australia	Finland
Indonesia	France
Malaysia	Germany
New Zealand	Greece
Philippines	Hungary
Singapore	Iceland
Taiwan	Italy
Thailand	Latvia
Vietnam	Lithuania
	Luxembourg
	Norway
	Poland
	Portugal
	Romania
	Serbia
	Slovakia
	Spain
	Sweden
	Ukraine

Q&A

Thank you!



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