Is this your first application?

If not, please mention
allocated (Belgian) identification number
BE13

Reception seal

FPS Finance
Taxation - SME
Foreign Office
Team 2 Refunds
Bld du Jardin Botanique 50 PO Box 3410
1000 BRUSSELS

foreigners.team2@minfin.fed.be

Application for a refund of value added tax
by a taxable person not established in the country
If you have carried out operations (outputs) located in Belgium, please read the provisions of the Circular 4/1988.
More information:
www.fin.belgium.be > Foreign VAT refunds

1	Name and first names or name of firm of applicant Street Name and house number Postcode, place, country
2	Nature of the applicant's business
3	Indications of the taxation office and the VAT Registration Number of the applicant in the country where he/she has his/her registered office, domicile or normal place of residence.
4	Period to which the application refers — from Month Year to Month Year
5	Total amount - in figures - whose refund is claimed (detailed summary, see on the back) ▼ EURO obligatory ▼ € ,
7	Bank account: E-mail : Bank account number: Bank indentifier Code: Swift code Account in the name of : Name and address of the financial body:
8	Number of documents enclosed: . . . . . Invoices: . . . . . Import documents:
9	The applicant hereby declares:

(*) tick when appropriate

a) that the goods or services mentioned at the back of the present application have been used for his/her needs as taxable person when:

.....

.....

b) That during the period referred to in the present application, he/she has carried out in the country where the refund is claimed :

(*) tick when appropriate

1 ☐ (*) no supply of goods or services

2 ☐ (*) only provisions of services or deliveries of goods for which the client owes the tax. **Invoices addressed to the client must be enclosed with the file as well as any other explanatory element.**

3 ☐ (*) only exempted transport services and provision of services accessory to these transport services;

4 ☐ (*) operations for which the acquiring party of goods or services has exemption from value added tax when purchasing (sales to diplomatic missions, supranational organisations and defence efforts) or exempted operations (exports). **The e-certificate, the VAT and/or excise duty exemption certificate, the document 450 or the exemption sheet from the visa requirement to be issued by the person entitled to purchasing exemption or export documents must be enclosed with the file.**

c) ☐ (*) having received... ☐ (*) having not received.... **credit notes** for the invoices concerned by the refund application (if yes, declare them in box 10, reducing the total amount)

d) that the particulars given in the present application are true.

The applicant undertakes to pay back any monies wrongfully obtained.

At ..... ,on .....

(place) (Date) (Signature)

No. 803 – mod. 2019.

10 Summary of VAT amounts relating to the period covered by this application

Serial number	Nature of goods or services	Name, VAT Registration number, if known, and address of the supplier or the provider	Date and number of the invoice or import document	Amount of tax refund applied for	For official use only
			Total amount		
	Simplified tickets and invoices are not accepted. Limits mentioned in Article 45, §1st quinquies (35% on fees related to cars) and the exclusions (restaurant, hotels, private fees, gifts, entertainment expenses) apply. Taxable persons subject to deduction pro rata basis are invited to mention it in their file.			The mentioned amount must be converted into EUR. Only the invoices drawn up in EUR are accepted.	

Documents to enclose:
(1) copies of invoices, numbered and classified
(2) true tax certificate mentioning the activity exercised and issued less than a year ago by the competent authority of the country where the taxable person is established. If this activity only entitles to a partial right of refund as regards the tax, the admitted percentage must be indicated.
(3) explanatory elements necessary for the good understanding of the file (contracts, transport documents). In the cases referred to in Circular 4 of 1988 the presentation of copies of sales invoices (operations with set-up, occasional work in the country or for which the operator is not liable to tax) or export documents (exports of goods from the Belgian territory) can be mandatory.