



The VAT chain reform  
**Overview of the VAT changes in  
Belgium**

## Introduction

Starting 1 January 2025, significant changes to the operational management of VAT by the Belgian tax authorities have come into force. Indeed, the process for periodic VAT returns will undergo major changes. The VAT authorities plan to automate, harmonize, and streamline VAT declaration, collection and refund procedures. This will involve stricter compliance measures and new penalties for late or non-filing of returns as well as late or non-payments of due VAT.

These changes, based on the Law of 12 March 2023 and detailed in the Royal Decree published on 23 October 2024, are collectively referred to as the “VAT chain” reform. This newsletter aims to provide a general overview of the key changes and their impact on VAT compliance, payment, and procedural rules.

## Key changes on VAT compliance

### Submission of VAT returns

- **Quarterly returns:** The filing deadline will be extended from the 20th to the 25th day of the month following the reporting period.
- **Monthly returns:** The filing deadline remains the 20th day of the month following the relevant return period.
- **Substitute declarations:** If a VAT return is not filed within three months, the tax authorities will issue a substitute declaration based on the highest VAT amount declared in the previous 12 months, with a minimum of €2100.
- **Corrective returns:** Filing corrective VAT returns will only be possible before the legal filing deadline for the relevant period.

### Payment and refund of VAT

- **Payment deadlines for quarterly returns:** The payment deadline related to quarterly VAT returns will also be extended from the 20th to the 25th day of the month following the reporting period.
- **Direct debit payments:** Taxpayers will be able to pay VAT debts by direct debit.

- **Refund requests:** Taxpayers can request refunds via the MyMinfin portal. Monthly filers can request refunds every month without needing a special license.
- **New bank account numbers:** Effective from 1 May 2025, new bank account numbers will be used for VAT payments.
- **Late payment fines:** New fines will apply for late or non-payment of VAT, ranging from 5% to 15% of the VAT amount due.
- **VAT provision account:** This account will manage VAT credits in a more flexible way, replacing the current VAT account system. The main difference is that the amounts due and the credits requested for refund are not recorded.

### Transitional period

- **Current Refund Rules:** For VAT returns filed before 01/02/2025 the current refund rules remain applicable.
- **Transfer to Provision Account:** Balances on the VAT current account will be transferred to the VAT provision no later than 30/06/2025.

### Response to information requests

- **Standard response time:** Taxpayers must respond to information requests within one month.
- **Shortened response time:** In cases where the Treasury is at risk, the response time is reduced to 10 days.

## Conclusion

The forthcoming VAT changes will bring about stricter formalities and substantial procedural adjustments. Non-compliance could lead to severe penalties, such as substitute VAT returns and the inability to request refunds. It is essential for businesses to prepare for these changes to ensure smooth future compliance procedures.

For any questions or further information or details on the VAT chain reform, please feel free to reach out to us.



**Peter De Vos**  
Partner  
peter.devos@forvismazars.com



**Garo Bolatian**  
Senior Consultant VAT  
garo.bolatian@forvismazars.com



**Quentin Silvioli**  
VAT Manager  
quentin.silvioli@forvismazars.com