

## Belgium reduces VAT rates for restaurant services

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With entry into force as of 8 June 2020, the Belgian Government has approved the following measures via a Belgian Royal Decree:

- ▶ Reduced Value-Added Tax (VAT) rate of 6% will apply to restaurant and catering services as of 8 June 2020 through and including 31 December 2020. The VAT rate reduction does however not apply to beers with an actual alcoholic volume strength of more than 0.5%, as well as other beverages with an actual alcoholic volume strength exceeding 1.2% vol.

Notwithstanding the name "restaurant services," this measure also applies to the provision of beverages without food (if this is accompanied by sufficient relevant additional services) consumed on the spot in all possible drinking establishments (cafes, taverns, ...).

This measure will cover all permanent and temporary establishments providing restaurant or catering services.

In light of the above, as of 8 June the following VAT rates are applicable and need to be set up accordingly in the cash register system:

- ▶ 6% for restaurant and catering services (instead of 12%)
- ▶ 6% for non-alcoholic drinks, consumed on the spot (instead of 21%)
- ▶ 21% for alcoholic drinks

For additional information with respect to this Alert, please contact the following:

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