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Equal treatment of electronic and paper invoices

On 13 November 2009 a new Royal Decree was approved by the Belgian Government that will simplify the regulations on electronic invoicing. The aim of this simplification is to treat electronic invoices in the same manner as paper invoices and by doing so increasing the uptake to e-invoicing and thus lowering the administrative costs for Belgian businesses. The new rules will become effective as from 1 January 2010.

The draft Royal Decree will remove the existing conditions for issuing e-invoices to or putting e-invoices at the disposal of a customer. The existing conditions regarding advanced electronic signatures, Electronic Data Interchange or a third system which requires an explicit approval from the Belgian VAT authorities will be removed from the current VAT legislation. Also, e-invoices can be sent in any format and via any communication channel. Thus, VAT taxpayers can choose the e-invoicing method which best suits their business needs and the needs of the customer. It will become easier to issue electronic invoices as from 2010 in a VAT compliant way. A simple e-mail with an invoice in attachment, to give an example, will be regarded as a compliant e-invoice.

The invoice which has been issued or received needs to be archived so this process will be simplified. Seeing how in the past the digital signature had to be archived together with the invoice, this will no longer be the case. We would like to point out that the rules regarding place and period of storage will not change. For electronic invoices, online access still needs to be guaranteed and invoices need to be kept within the EU. Invoices need to be archived for a period of 7 years.

Contrary to our Dutch neighbors, who implemented similar simplifications regarding e-invoicing at the beginning of this year, the Belgian draft Royal Decree does not limit these new rules to local Belgian transactions. The new rules will apply to all e-invoices for which the underlying transaction for VAT purposes is deemed to take place in Belgium.

Please however note that the requirement to conclude a prior agreement with the customer prior to sending the first invoice still stands. Clearly, the draft Royal Decree simplifies the existing rules, but there is no complete equality yet between paper and e-invoices.

Conclusion

The process of preparing and sending invoices is often quite a burdensome and hence costly procedure for businesses. The above simplification for direct electronic invoicing and electronic data storage could lead to

considerable cost savings and an optimisation of the overall billing process. In this respect, please note that our VAT experts are ready to assist you with the set-up of your electronic invoicing system and electronic data storage.

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