Protocol Directorate - P1.1

Circular note

THE DIFFERENT VAT EXEMPTION DOCUMENTS

(28 August 2013)

The Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation presents its compliments to all of the Diplomatic Missions and the Consular Posts established in Belgium and has the honour of informing them, in agreement with the Federal Public Service Finances, of the following concerning the different VAT documents which may be used by Diplomatic Missions and the Career Consular Posts established in Belgium and their eligible staff when purchasing or importing under diplomatic exemption.

The Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation avails itself of this opportunity to renew the assurance of its highest consideration to all of the Diplomatic Missions and the Consular Posts established in Belgium.

To the Diplomatic Missions and the Career Consular Posts established in Belgium.
# THE DIFFERENT VAT AND CUSTOMS DUTY EXEMPTION DOCUMENTS

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1. **Document 450**

1.1 **Usage**

This document is used to obtain VAT exemptions for **purchases made in Belgium** (within the limits laid down in the official memo on VAT exemptions - link: see annex 2) for **official use** (definition in section 4.1 of appendix 1) by the mission **excluding** continuous supplies of water, gas, electricity and provision of telecommunications and cable television services (see official memo on continuous supplies – link: see annex 2).

1.2 **Prior agreement of the FPS Finances**

The prior approval of the FPS Finances is not required for operations within the limits laid down in the aforementioned official memo on VAT exemptions.

It is required for:

- The purchase of an official building;
- Renovations in official buildings,
- The purchase of a vehicle (see official memo on diplomatic vehicles - link: see annex 2: \[http://diplomatie.belgium.be/fr/binaries/19_tcm313-82484.pdf\])
- Any purchase connected with the organisation of official receptions (see official memo on VAT exemptions).

1.3 **Procedure**

The said document (completed in legible form in one of the official languages used in Belgium, i.e. French, Dutch and German) is submitted to the supplier or service provider enabling them to prepare an ex. VAT invoice or a credit note to correct the VAT invoice. Document 450 bearing the stamp of the Diplomatic Mission or Career Consulair Post and its various file numbers (see section 4) must be countersigned by the Head of Diplomatic Mission or Career Consulair Post or his or her representative (in the case of the latter, appendix 1 of the official memo on delegations of signature must be accepted by the Protocol Directorate P1.1 - see link: see annex 2)

Ministerial decision ET 111.417 of 1 March 2007 (see also www.fisconetplus.be) of the FPS Finances, Corporate and Income Tax Administration, Central Services - VAT Section relating to documents 450 and 451, can be found in appendix 1. These documents can be downloaded from the FPS Finances website: [www.myminfin.be](http://www.myminfin.be) (see appendix 2). Only documents 450 bearing the wording "© FOD SPF Fin 7.2011 ®" (version [www.myminfin.be](http://www.myminfin.be)) on the front bottom left shall be accepted as documents formalising an application for exemption from VAT.
2. Document 451

2.1 Usage

This document is used to obtain VAT exemptions for purchases made in Belgium (within the limits laid down in the official memo on VAT exemptions - link: see annex 2 - for personal use (definition in section 4.2 of appendix 1) by diplomatic officials, the consular functionaries, the administrative and technical staff and the consular employees of the diplomatic mission and career consular post in Belgium.

2.2 Prior agreement of the FPS Finances

The prior approval of the FPS Finances is not required for operations within the limits laid down in the aforementioned official memo on VAT exemptions.

It is required for the purchase of a vehicle (see official memo on diplomatic vehicles - link: see annex 2)

2.3 Procedure

The said document (completed in legible form in one of the official languages used in Belgium, i.e. French, Dutch and German) is submitted to the supplier or service provider enabling them to prepare an ex. VAT invoice or a credit note to correct the VAT invoice. Document 451 bearing the stamp of the Diplomatic Mission or Career Consular Post and its various file numbers (see section 4) must be countersigned by the Head of Diplomatic Mission or Career Consular Post or his or her representative (in the case of the latter, appendix 1 of the official memo on delegations of signature must be accepted by the Protocol Directorate P1.1 - see link: see annex 2)

Ministerial decision ET 111.417 of 1 March 2007 (see also www.fisconetplus.be) of the FPS Services Corporate and Income Tax Administration, Central Services - VAT Section relating to documents 450 and 451, can be found in appendix 1. These documents can be downloaded from the FPS Finances website: www.myminfin.be (see appendix 2). Only documents 451 bearing the wording “© FOD SPF Fin 7.2011 ®” (version www.myminfin.be) on the front bottom left shall be accepted as documents formalising an application for exemption from VAT.
3. Certificate 151

Full name: VAT and/or excise duty exemption certificate, Article 151 of Directive 2006/112/EC and article 13 of Directive 2008/118/EC.

3.1 Usage

An exemption from VAT and/or excise duty for purchases made in another Member State of the European Union is granted within the same limits as apply to purchases made in Belgium (see section 1.1 and section 2.1).

3.2 Procedure:

For any purchase of goods or provision of services effected in another Member State of the European Union, the purchaser shall be required to submit a validated application for exemption from VAT and/or excise duty to the foreign supplier, using the Certificate 151.

For continuous supplies of water, gas, electricity and provision of telecommunications and cable television services (see official memo on continuous supplies - link: see annex 2), use of the Certificate 151 is also required in Belgium.

Applications for exemption must always be VALIDATED IN ADVANCE:

- by the central services of the Belgian Customs and Excise Administration for goods subject to excise duty and VAT and for vehicles;
- by the central services of the General Tax Administration, VAT Section, for other goods and provision of services subject to VAT

before being submitted to the supplier established in another Member State!

Certificate 151 can be downloaded from the FPS Finances website: www.myminfin.be. Only Certificates 151 bearing the wording “© FOD SPF Fin 7.2011 ®” (version www.myminfin.be) on the front bottom left shall be accepted as documents formalising an application for exemption from VAT

The said document must be perfectly legible and fully completed, without alterations, in one of the official languages used in Belgium, i.e. French, Dutch or German. It may not be photocopied or reproduced in any other manner.

An exempted purchase is authorised by completing and validating section 6 on the back of Certificate 151 “Certification by competent authorities of the host Member State”. A copy is retained during validation and a duplicate is provided to the claimant. The claimant will transmit it to the supplier of goods or service provider established in another Member State of the EU as justification for exemption from excise duty and/or VAT for a claimant established in Belgium.
Two copies of Certificate 151 must always be submitted.

Where immediate validation of a maximum of 3 certificates is being sought, such applications may be presented directly at this service during the opening hours listed below. The application for exemption for goods and the provision of services subject to VAT must be sent to or presented for validation in two copies with the invoice at the following address: FPS Finances, General Tax Administration, Central Services, VAT Section, Direction III/2, North Galaxy, A24, Boulevard du Roi Albert II, 33 - PO box 25, 1030 BRUSSELS, Tel.: 02.576.27.25 or 02.576.27.47 (Opening hours: business days between 9 a.m. and 11:30 a.m.).

As regards goods subject to excise duty and VAT and for vehicles, the validation must be carried out at the following address: FPS Finances, General Customs and Excise Administration, Central Services, North Galaxy, A8, Boulevard du Roi Albert II, 33 - PO box 37, 1030 BRUSSELS, Tel.: 02.576.31.79 (Opening hours: business days between 9 a.m. and 11:30 a.m.).

Ministerial decision no. ET 111.417 of 1 March 2007 of the FPS Finances, Corporate and Income Tax Administration, Central Services, VAT Section, which explains how to fill in Certificate 151 as well as other documents, can be found in appendix 1.

4. **Identification of the claimant** (claimant’s file number)

To facilitate processing of applications for VAT exemption, it is essential that the claimant’s file number, i.e. the file number of the Diplomatic Mission or Career Consular Post, in the case of official use, or the file number of the person, in the case of personal use, is included on all documents (i.e. 151, 450 and 451). The person who signs the document (official use) or the co-signatory (personal use) should also include his or her personal file number after his or her name.

The file number can be found by proceeding as follows:

- For purchases made for “official use”, the first 10 characters of the file number should be included. This number can be found on the back of every identity card issued by P1.1 to a recognised official member of staff of Diplomatic Missions or Career Consular Post. This number begins with a letter, forward slash, followed by two zeros, forward slash, followed by 2 zeros and 3 figures, e.g. A/00/00112.

- For purchases made for “personal use”, the claimant’s full file number must be provided, e.g. A/00/00112/A1234/TI/00.