



our reference

P2/FC/PRO.05.03.05/19070

The Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation presents its compliments to the diplomatic missions established in Brussels and has the honor to inform them that the VAT exemption for the use of the VIP lounge at the airports is possible under certain conditions since 1 July 2018.

The procedure is described below. E-Certificates for invoices delivered before 1 July 2018 remain valid.

In accordance with the point 10, (3), 4th indent, of the publication in the Belgian Official Journal (“Moniteur belge”) of 27 June 2018, the application of the VAT exemption for the services of the VIP lounge at the airports depends on the validation of a VAT and excise duty exemption certificate (Certificate 151) by the competent fiscal authority.

The following procedure applies:

- The exemption is applied for charges not covered or charges exceeding the fees paid by the PFS Foreign Affairs.
- The exemption is only possible in the framework of the official use when a reservation is made for the following **foreign VIPs** and their delegation:
 - Head of State and Head of Government;
 - Minister - Member of the Government (federal level);
 - Member of the ruling Royal Family;
 - Ambassadors when they take office or leave office as Head of Mission to Belgium;
- The diplomatic mission will submit to the relevant fiscal administration its request for exemption by using the Certificate 151, accompanied by the invoice with VAT in the name of the mission. The following text has to be added in box 5B of Certificate 151 : “*Use of the lounge on ... (date) by Mr / Mrs ..., (capacity) on the occasion of ...*”.

- The name of the VIP/Head of Delegation and its capacity must always be indicated on the invoice on behalf of the mission.
- After validation by the competent fiscal authority, the mission sends the validated Certificate 151 to the operator of the lounge who corrects the invoice with a credit note and reimburses the VAT directly to the mission.

The competent fiscal authority is:

FPS Finance
General Administration of Fiscality
Central Services
Operational Expertise and Support
International Relations Service
North Galaxy A24
Boulevard Roi Albert-II 33 box 25
1030 BRUSSELS

The Federal Public Service Foreign Affairs, Foreign Trade and Development Cooperation avails itself of the opportunity to renew to the Diplomatic Missions in Brussels the assurance of its highest consideration.

Done in Brussels on 17.12.2018



To the diplomatic missions
established in Brussels

