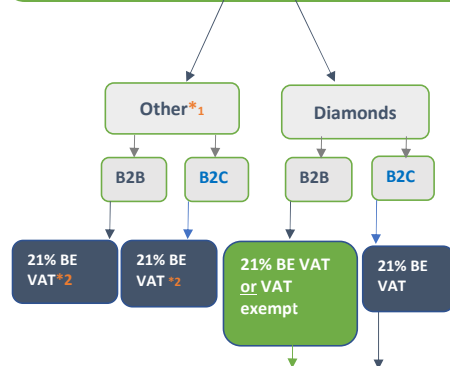


Local BE supply in Belgium
(country of departure and destination = BE)



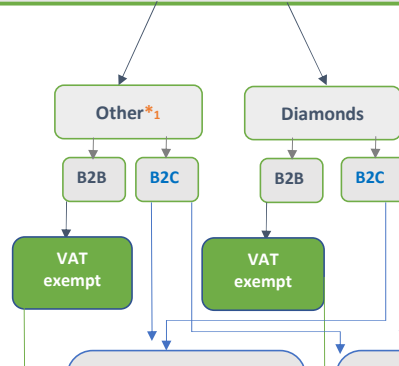
Conditions VAT exemption art. 42, §4 BE VAT Code:

- The supply concerns "qualified diamonds" (fine pearls, gemstones and similar (also synthetic diamonds))
- To persons 'dealing exclusively' in those "qualified diamonds".
- > If conditions are not fulfilled 21% VAT should be charged

No VAT exemption:

Supply "to persons 'dealing exclusively' in qualified diamonds" is **not** fulfilled.

Intra-Community supply
(country of departure BE and destination other EU MS)



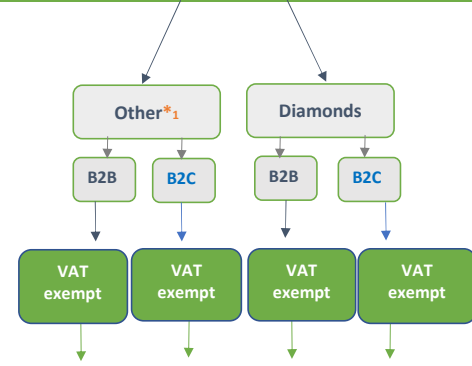
Supplier does not intervene in transport:
local pick up => 21% Belgian VAT should be charged

Supplier does intervene in transport:
In principle Local VAT EU MS customer should be charged*3

Conditions IC exemption (art. 39bis BE VAT Code / art. 138 Directive 2006/112/EC):

- Customer communicates **valid VAT number** (VIES-website) issued by other EU MS than BE
- Supplier needs **proof of transport** to other EU MS
- Reporting in **EU Sales List**

Export
(country of departure BE and destination non-EU)



Conditions exemption export (art. 39 BE VAT Code/ art. 146 Directive 2006/112/EC):

- **Proof of export** (correct export declaration!)
- **Incoterms** (transport should be done by or on behalf of supplier or of the not in BE established recipient)

Important remark

Indirect tax obligations or formalities *may* be required in the non-EU country of destination. Potentially relevant for B2C supplies (e.g. specific e-commerce rules in the non-EU country of destination) and in B2B DDP (Delivered Duty Paid) supplies. *To be checked per country of destination and based on the specific circumstances.*

General Assumption:

- Supply always conducted by company established in Belgium
- Country of departure is always Belgium

*1 We assume that for example jewellery is meant with "Other"

*2 We assume that if other goods are delivered these are subject to standard VAT rate (21%)

*3: new e-commerce rules apply since 1st July 2021: if conditions are met (e.g. B2C supply, supplier intervenes in transport,...), local VAT of the EU MS of the customer should be charged.

Principle: Registration of BE supplier in other EU MS in principle required.

However: option to report these B2C distance sales via a Belgian UOSS (Union One Stop Shop) return. (cf. webinar "VAT e-commerce package" - new rules as of 1st of July 2021 dd. 22th of April 2021)