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## DECLARATION FOR VAT UNITS

Companies that form part of a VAT unit do their VAT returns collectively as one single entity subject to VAT. However, in the case of **statistical declarations** for the National Bank of Belgium (NBB), this advantage does not apply: **each company** that is selected is **required to complete these declaration(s) on an individual basis**.

In order to request specific VAT data per (affiliated company) member of the VAT unit, we are working towards **two objectives** with the **VAT unit's declaration**:

1. Exemption from declaring for members that do not exceed the thresholds triggering the obligation to declare for the balance of payments.
2. Compilation of statistics that are correctly broken down, according to the nature of the activity.



**How are the reporting obligation and reporting frequency determined?**

Each company that is affiliated with a VAT unit must do this declaration. However, the reporting frequency depends on a threshold amount that is applied to the VAT unit:

Results of the VAT grids (outgoing transactions) from 1, 2 or 3 years previously		Name of the declaration	Reporting frequency
00 + 01 + 02 + 03 + 44 + 45 + 46 + 47 - 48 - 49	less than € 15 million	VAT	annually
	€ 15 million or more	Q-VAT	quarterly

If the **annual total** of the VAT unit for the above-mentioned VAT grids comes to **15 000 000 euro** or more in *one* of the previous 3 years, your company must fill in this declaration **every 3 months**.

If the **annual total** remains **under 15 000 000 euro**, you declare **once a year**.



**What information do I have to declare?**

**For each member of a VAT unit** and depending on the reporting frequency (quarterly or annually), you have to fill in the **amounts** for the following **VAT boxes** (broken down by grid):

- **Quarterly** declaration: **00, 01, 02, 03, 44, 45, 46, 47, 48, 49, 56, 81, 82, 83, 84, 85, 86, 87 and 88** from the previous quarter.
- **Annual** declaration: **44, 46, 47, 48, 56, 84, 85, 86, 87 and 88** from the previous year.



**Where can the required data be found?**

All the information can be found in the **individual accounts of each member** of the VAT unit.



**When and how often do I have to declare?**

The **deadline** for the **quarterly declaration** is the 20th of the month following the quarter to be declared, i.e. **20 April, 20 July, 20 October and 20 January**.

For the **annual declaration**, the deadline is **31 May** of the year that follows the year to be declared.



**How do I declare?**

You submit your declaration **online via the application** [www.onegate.be](http://www.onegate.be).

In OneGate, you can choose yourself how to fill in your reports: **manually or with the help of CSV files**. Instructions are set out step by step in the manuals for completing your [annual](#) or [quarterly](#) declaration.



**What happens if I forget to or do not declare in time?**

If members of the VAT unit or their representative fail to file their declaration (on time), **the unit members in question** will in any case still be **required to declare** their **services transactions with foreign countries** for the following year. Moreover, this declaration is **required by law**. By **failing to meet their reporting obligations**, members of the VAT unit may be exposed to a **penalty payment**.

More information about the **legislation governing your obligation to declare** can be found on [www.nbb.be](http://www.nbb.be) > Statistics > Balance of payments > Legal basis:

- in the **Law of 28 February 2002** ([NL](#) – [FR](#)) and the **Royal Decree of 7 February 2007** ([NL](#) – [FR](#)) on the establishment of the balance of payments, the international investment position and statistics on international trade in services and foreign direct investment of Belgium and
- in the **Law of 21 December 1994** ([NL](#) – [FR](#)) on social and other provisions (Articles 108 and 109) and the **Royal Decree of 11 December 2019** ([NL](#) – [FR](#)) on the collection of data with a view to compiling the quarterly national accounts.



**Where can I ask questions?**

- About the **content** of the declaration and your reporting obligation: [sxselect@nbb.be](mailto:sxselect@nbb.be) or +32 2 221 40 99.
- About your **access to OneGate**: [access@onegate.be](mailto:access@onegate.be).