



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
Value added tax

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**VALUE ADDED TAX COMMITTEE
(ARTICLE 398 OF DIRECTIVE 2006/112/EC)**

INFORMATION PAPER

ORIGIN: Commission

SUBJECT: Consultation by Belgium pursuant to Article 102 –
update on situation

1. INTRODUCTION

In January 2014, the Belgian authorities had submitted a consultation request to the VAT Committee in accordance with Article 102 of the VAT Directive¹ in view of applying a reduced rate of 6% to certain supplies of electricity from 1 April 2014 until at least 31 December 2015.

The written procedure launched on the basis of Working paper No 796 in order to deal with that consultation request before the envisaged entry into force date of the Belgian legislation was terminated without conclusion. The Commission services had considered that an oral exchange during the following meeting of the VAT Committee was needed for clarifying a number of questions that had arisen when assessing further information transmitted by the Belgian authorities.

On the basis of the new Working paper No 807, the consultation by Belgium was formally taken note of during the 101st meeting on 20 October 2014.

2. UPDATE ON SITUATION

On 17 November 2015, the Belgian authorities informed the Commission services by letter that in August 2015 the Belgian government had decided not to extend the application of the reduced VAT rate for the supply of electricity for household customers beyond August 2015.

That change in legislation had been published in the "Moniteur Belge" (M.B. No 225 of 31 August 2015, pp. 55460/55461).

Note is taken of the information transmitted by the Belgian authorities.

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¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006).