



# VAT on compensations of legal entities within the framework of mandate as director or liquidator postponed with 1 year

December 2014

As announced in our previous [newsflash](#) , the VAT administration decided on 20 November 2014 that the activities of legal persons which exercise a mandate as director or liquidator of a Belgian company are mandatorily subject to VAT beginning as of 1 January 2015.

Since various sectors have indicated that this decision will give rise to “practical difficulties and interpretation problems”, the administration decided on 12 December 2014 to postpone the entry into force of decision no. E.T.125.80 dated 20 November 2014 with 1 year until 1 January 2016. The administration will in the meantime publish a detailed administrative clarification for the sectors concerned.

Source:

- [Decision no. E.T.125.80/2 dated 12 December 2014 \(NL\)](#)
- [Decision no. E.T.125.180/2 dated 12 December 2014 \(FR\)](#)