



## SPECIFIC VAT RETURN 631

Specific VAT return for events, fairs and merchandising

Send the completed and signed return:

- Either by post to:  
FPS Finance - GATaxes - SME Centre for Specific Matters  
Gaston Crommenlaan 6 box 735  
9050 Ledeborg
- Or by e-mail to the following address: [foreigners.team2@minfin.fed.be](mailto:foreigners.team2@minfin.fed.be)

### Section 1: Period

Periodicity of submission of the return:

- Yearly from 01.01. .... to 31.12. ....
- OR**
- Each semester from 01.01. .... to 30.06. ....  
from 01.07. .... to 31.12. ....

### Section 2: Person filing the return

VAT number: BE.....

Name and first name or corporate name of the person filing the return:

.....

Street: ..... Number: ..... PO Box: .....

Postcode: ..... City: ..... Country: .....

Phone number: .....

E-mail: .....

### Section 3: Account number (if you have a VAT amount in your favour)

Corporate name and details of the financial institution:

.....

.....

.....

Account number:

- IBAN: .....
- BIC: .....

## Taxable operations carried out in Belgium during the period to which the return refers

### Section 4: Outgoing operations (clients)

Total amount of the outgoing operations (invoices, receipts...) for which the VAT is due by the person filing the return.

	Rate	Turnover (basis)	VAT due
10	0 %	..... Euro	-----
11	6 %	..... Euro	..... Euro
12	12 %	..... Euro	..... Euro
13	21 %	..... Euro	..... Euro
15	Deferral of payment by the contracting party	..... Euro	-----
67	<b>Total amount of the turnover</b>	..... Euro	
71	<b>Total amount of the VAT due on outgoing transactions:</b>		..... Euro

### Section 5: Incoming transactions (suppliers)

#### A - Incoming transactions for which the VAT is due by the person filing the return

		Basis (amount excluding VAT)	VAT due
16	Intra-Community acquisitions in Belgium	..... Euro	..... Euro
74	<b>Total amount of the VAT due on incoming transactions</b>		..... Euro

#### B - Incoming transactions that may give rise to a right to deduct

Total amount of purchases:

		Basis (amount excluding VAT)	Deductible VAT amount
21	Purchase of goods in Belgium	..... Euro	..... Euro
22	Overhead costs in Belgium	..... Euro	..... Euro
23	Intra-Community acquisitions in Belgium	..... Euro	..... Euro
82	<b>Total amount of the deductible VAT</b>		..... Euro

### Section 6: Balance of the return

80	Total amount of the VAT due (boxes 71 + 74)	..... Euro
82	Total amount of the deductible VAT (box 82)	..... Euro

#### A - Balance in favour of the Belgian State: box 80 > box 82

Box 80: ..... - Box 82: ..... = **Box 83: .....**

You must pay this amount into the account number indicated in the payment notification you will receive and you should add the reference mentioned there.

#### B - Balance in your favour: box 82 > box 80

Box 82: ..... - Box 80: ..... = **Box 84: .....**

We will refund this amount (box 84), after a potential verification, to the account number mentioned in box 3.

### Section 7: Signature and data of the signatory

Date: .....

Signature:

Name and status: .....

## Attachment to the VAT specific return for events, fairs and merchandising

**Period:** .....

To be completed:

- Either the year in case of an annual return.
- or the first or second half of the year ..... in the case of a return each semester.

**VAT number:** .....

**Name:** .....

### I. Outgoing transactions

Mention the name and the date of each fair and event:

	Name of the fair or event:	Date	Turnover collected with VAT applied	Total amount of the VAT due	Turnover collected with deferred collection
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
	<b>Total amount:</b>				

Total amounts must be mentioned in the following boxes:

Box 71 (page 2/return)

Box 15 (page 2/return)

## II. Incoming transactions that may give rise to a right to deduct

Mention the name and the date of each fair and event:

	Name of the fair or event:	Date	Purchase of goods in Belgium	Deductible VAT on purchase of goods (1)	Expense invoices (Belgium)	Deductible VAT on overhead costs (2)	Total amount Deductible VAT (1) + (2)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
	<b>Total amount:</b>						

Total amounts must be mentioned in the following boxes:

**Box 21 (page 2/return)**

**Box 22 (page 2/return)**

**Box 82 (page 2/return)**

Date: .....

Signature:

Name and status:

.....