

Note on the procedures for collecting VAT and/or excise duties at fairs, markets, and events held within SHAPE sites

Principle

VAT and/or excise duties are always due on products sold to individuals/companies by individuals or traders who come to sell their products at fairs/markets/miscellaneous events organized by SHAPE, by a representative of the NATO Armed Forces at SHAPE, or by an organization, military or not, located within the SHAPE sites (i.e., the SHAPE compound and the Chièvres Air Base, including the Daumerie Barracks).

No exemption from excise duties and/or VAT is applicable to such sales of products released into free circulation at occasional events open to the public and not restricted to the members of SHAPE.

In practice

In order to know which Belgian fiscal authority to contact, a distinction must be made between products subject to excise duty (all alcoholic beverages, lemonades, coffee, tea, etc.) and other products not subject to excise duty.

Questions, the information required, the requests for excise authorizations and their management, and the collection and recovery of excise duties are the responsibility of the SHAPE-Customs office. As soon as excise duties are involved, the SHAPE-VAT office is not concerned.

Questions, the information required, the requests for VAT authorizations and their management, and the collection and recovery of VAT are the responsibility of the SHAPE-VAT office.

This note concerns the VAT obligations contained in Directive 60/2 of February 8th, 2005 and completes them in order to take excise duties into account.

Ideally, these provisions about excise duties should also be added to this Directive.

All these current provisions should also be included in shape2day.

The Customs and tax administrations have written the explanatory documents which are attached to the present note.

It concerns:

- Annexes A: two explanatory notes ET 733646 VAT (FR, NL, and ENG) and EOS/DD 018.091 Excise duties, (FR, ENG).
- Annex B: Memo for the organizer of a fair, market, or event held within the SHAPE sites.
- Annex C: Memo to vendors at a fair, market, or event held within the SHAPE sites and its following appendixes :
 - o C1: Standard form as regards the VAT product list in the Excel file
 - o C2: Standard form as regards the excise product list in the Excel file.

Organizer's responsibilities

After having read the explanatory notes in Annex A and the Memo in Annex B, each organizer of such an event located on the SHAPE Compound or on the Chièvres Air Base will be able to inform their own services as well as the concerned sellers so that the required obligations are respected.

At the latest, at the time of the conclusion of the contract with the seller relating to the participation in the event, each organizer shall provide each external vendor with the documents listed in Annex C, including the standard appropriate form according to the products sold.

Monitoring compliance with procedures and the correct collection of VAT and/or excise duties

The VAT-SHAPE and Customs-SHAPE services are respectively responsible for the monitoring of fairs and events held within the SHAPE sites in order to ensure the control and collection of VAT and excise duties due.

These VAT-SHAPE and Customs-SHAPE services will work in full cooperation with the relevant services of the event organizer.

Entry into force

This Note shall enter into force upon receipt. It remains valid until revoked or repealed. It would be withdrawn if abuses were to be found.



VAT OBLIGATIONS OF THE EXTERNAL VENDOR TAKING PART IN AN OCCASIONAL EVENT ON THE **SHAPE** SITE

1 DEFINITIONS

“**Occasional event**” means a fair, a market, an event, a show or any similar event.

“**SHAPE Site**” means the secure areas in Belgium which have been made available to the Supreme Headquarters Allied Powers Europe (SHAPE), namely Shape Mons-Casteau compound and Chièvres Air Base including Caserne Daumerie.

“**Vendor**” means anyone, mainly an individual or a legal entity, who regularly and independently supplies goods and/or services (sale of products and/or services), regardless of where these operations are carried out.

“**External**” vendor means a vendor who does not have a permanent establishment on the SHAPE site.

2. PRINCIPLES

No exemption from VAT is in principle applicable to supplies of goods and services made by an external vendor in the context of an occasional event organised on the SHAPE site, **when this event is open to the public and is not exclusively reserved for people who benefit from tax privileges.**

Therefore, the **external vendor** taking part in an occasional event **must charge Belgian VAT on the sales of goods and services he carries out** at the said event. He must apply the VAT rate set for the goods and services concerned (21%, 6% or 0%).

As these sales are mainly intended for individuals (B2C sales), the external vendor can include the VAT due in the sales price he charges to his clients (sales including VAT).

The external vendor must then pay this VAT to the Belgian State after a possible deduction of any input VAT charged to him by his suppliers.

What is mentioned above is applicable regardless of the country of establishment of the external vendor. This therefore applies to both Belgian and foreign external vendors.

From these principles result the following obligations for the external vendor.

3. VAT OBLIGATIONS

3.1. VAT IDENTIFICATION IN BELGIUM

If he does not already have one, the external vendor must obtain a Belgian VAT identification number **before** taking part in the occasional event.

In order to obtain this number, the external vendor must file a declaration of starting VAT activity (**form 604A**).

Since July 12th 2021, this form must be filed online via the e604 application available under the following link: <https://finance.belgium.be/en/enterprises/vat/declaration/registration-change-cancellation-activity>.

The external vendor **not established in Belgium**, who are unable to file this form online, can contact the following service:

Team gestion 1 du Centre Matières spécifiques PME
Bd du Jardin Botanique 50 PO box 3410 at 1000 Brussels
Phone No.: 0257 52789
E-mail address: foreigners.team1@minfin.fed.be
Tel. No. : 0257/74050

3.2. BELGIAN VAT RETURN

In principle, the external vendor must file a periodic VAT return (monthly or quarterly depending on the amount of annual turnover) and pay the tax due resulting from the return.

The general rules governing VAT returns can be consulted under the following link: <https://finance.belgium.be/en/enterprises/vat/declaration/periodic-return>

Simplification for foreign external vendors

There is a specific regulation for external vendors **not established in Belgium** who have carried out a turnover lower than 200,000 Euro excluding VAT per calendar year in Belgium for this economic activity (participation in occasional events).

This specific regulation provides that the external vendor concerned may file a “**VAT specific return for events, fairs and merchandising**” (**form 631**) instead of an ordinary periodic return.

The specific return must be filed:

- either annually when the annual turnover, for the economic activity carried out in Belgium with regard to participation in occasional events, does not exceed the amount of 100,000 Euro excluding VAT (declaration to be filed on January 31st of the following year) ;
- or for each semester when the annual turnover in question exceeds the amount of 100,000 Euro per year (declaration to be filed on July 31st of the concerned year and January 31st of the following year).

The specific return must be filed with the following department:

Team gestion 1 du Centre Matières spécifiques PME
Bd du Jardin Botanique 50 PO Box 3410 at 1000 Brussels
Phone No.: 0257 52789
E-mail address: foreigners.team1@minfin.fed.be
Tel. No. : 0257/74050

The specific form (form 631), can be obtained from the aforementioned department or downloaded from the following website: <https://eservices.minfin.fgov.be/myminfin-web/pages/public/forms>.

The external vendor, subject to the specific regulation, who has not carried out any transactions during the period concerned, is nevertheless obliged to file a “nil” return.

This specific regulation is set out in the decision [E.T. 111.547 of June 9th 2009](#) published on FisconetPlus.

3.3. ACCOUNTANCY

The external vendor is not obliged to issue invoices for the sales of goods and services to individuals who intend them for private use (B2C).

When he does not issue invoices, the external vendor is obliged to hold a **cash receipts journal** in order to record transactions he carries out.

This cash receipt journal may be held in paper form. In such a case, it may not be held on loose sheets, but must be held in a bound invoice register with numbered pages.

The external vendor **not established in Belgium** who makes use of the specific regulation of decision n° E.T. 116.547 du 09.06.2009, can be exempted from keeping a cash receipt journal provided that at the moment of arrival at the occasional event, he has an initial stock containing a description, the quantity as well as the selling price of the goods and that he establishes a final stock at the end of the event.

Failure to comply with the obligations may result in the external vendor being banned from participating in occasional events organised on the SHAPE site.

4. OPTIONAL TAX REGIME

The external vendor **established in Belgium** whose annual turnover in Belgium **does not exceed 25,000 Euros** may opt to apply the **tax exemption scheme** provided for in Article 56bis of the VAT Code.

This scheme exempts the external vendor from the main VAT obligations. If he opts for it, he will be **exempted from charging VAT on his sales**, filing periodic returns and paying VAT to the State. However, he will not be able to deduct input VAT he paid to his suppliers.

The option must in principle be made by registered letter addressed to the head of the control office to which the external vendor belongs.

The external vendor who has opted for this regime will however need to have a Belgian VAT identification number.

The tax exemption scheme has been subject to an analysis in AGFisc/General Administration of Taxes circular No. 34/2014 (No. E.T. 123.849) of August 25th 2014) available at the following address: <https://eservices.minfin.fgov.be/myminfin-web/pages/public/fisconet/document/d9e62184-ec4a-4814-82ef-2e306c877fd7>

5. CONTACTS

If, as an external vendor, you have additional questions, you can contact the following services of the FPS Finance - Taxes:

Small and medium-sized enterprises
Centre PME Mons | SHAPE VAT OFFICE
Building 210, Room 113, 7010 SHAPE – BELGIUM
vat.shape@minfin.fed.be

Operational Expertise and Support
International Relation - VAT
Boulevard du Roi Albert II 33 PO Box 517 - 1030 Brussels
vat.diplomat@minfin.fed.be



Federal
Public Service
FINANCE

CUSTOMS AND EXCISES

Sender: General Administration of Customs and Excise -
Department Operational & Support Expertise - Legislation -
Customs
NoGa building Tower A 8th floor - Bd. du Roi Albert II 33 PO
Box 37 - 1030 Brussels

Note for the attention of SHAPE

Brussels, 12 October 2022

Letter of CIPS

Your reference: Our reference: EOS/DD 018.091

Enclosure(s)

Fairs, markets, and events at foreign military HQs or bases. Alternative procedures for the collection of excise duties and related VAT

Principle

As with VAT, excise duty is always payable on excise products sold to individuals/companies by individuals or traders who are selling their products at fairs/markets/miscellaneous events organized by SHAPE, by a representative of a NATO Force at SHAPE, or by an organization military or not, located within the sites of SHAPE (i.e., the SHAPE compound and Chievres Air Base, including the Daumerie Barracks).

No exemption from excise duties and/or VAT applies to such sales of products released into free circulation at occasional events open to the public and not restricted to members of SHAPE or the US Forces.

The questions, the information required, the applications for Excise authorizations and the management of those, and the collection and recovery of excise duties fall within the competence of Customs-SHAPE. As soon as there are excise duties involved, VAT-SHAPE is not concerned.

Authorized products

Only alcohols, wines (still and sparkling), and intermediate products in free circulation are allowed to be sold during these fairs/markets/events.

Excluded products

All excise products other than alcohol and alcoholic products are prohibited from sale at these events. All tobacco products, including vaping products with or without nicotine, are prohibited for sale and free distribution.

Similarly, products acquired exempted in SHAPE military canteens for official use by SHAPE, by NATO Forces at SHAPE or an organization located within the sites of SHAPE or personal use by privileged SHAPE members may not be resold at these fairs by anyone.

The same prohibition of sale applies to products acquired under an exemption for official use elsewhere than in a SHAPE canteen.

Joëlle Delvaux - Advisor

Department Operational & Support Expertise - Expertise
Legislation et Réglementation (Expertise Legislation and
Regulation) - Customs division

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Check your online file on
www.myminf.be

Persons covered by the alternative procedure

Persons who are not the holder of a permanent or temporary authorization of “authorized warehouse keepers” regarding excise duties (whether Belgian or from another EU Member State), or another authorization for a duty suspension arrangement, may apply for the alternative procedure, provided that they have been duly and previously authorized by SHAPE to sell their products at an event held within the sites of SHAPE.

Excluded operators

The following persons are excluded from the possible benefit of an alternative excise duty collection procedure:

- economic operators, holders of an “authorized warehouse keepers” or “registered consignees” authorization from Belgium or another EU Member State: this authorization may be permanent or temporary but must be valid at the time of the application for authorization to SHAPE and three months after the end of the event concerned.
- Traders or any other natural person or legal entity holding an authorization for a duty suspension arrangement other than the authorized warehouse keeper (among others a simplified arrangement for winegrowers, etc.). Such an authorization may be permanent or temporary but must be valid at the time of the application to SHAPE and three months after the end of the event concerned.

Normal procedure

Holders of authorization for a duty suspension arrangement must apply the normal procedures for the taxation and payment of excise duties due in Belgium, as provided for in their suspension authorization, when they sell products all taxes included, at events within the sites of SHAPE. Having such authorization does not, therefore, mean that they can sell free-of-duty and tax products at such events.

Simplified procedure

If the sale at a trade fair is not explicitly provided for in their existing authorization, they will automatically have to apply the simplified procedure provided for sales of excise products at trade fairs (see point 2.1.6 of “Circulaire 2021/C/73 relative au trafic intracommunautaire de produits soumis à accise à partir d’un autre Etat membre que la Belgique/Circular 2021/C/73 on intra-Community trade in excise products from a Member State other than Belgium”). This procedure requires the seller to:

- be the holder of a “temporary” authorized warehouse keeper's authorization if he/she does not already have a permanent one,
- keep stock records,
- file an AC4 declaration of goods released for consumption to pay excise duties according to the general excise duty rates and
- issue an e-AD to cover the return of unsold excise products at the fair at the sites of SHAPE.

Consequently, these holders must indicate in their pre-application to SHAPE the full and correct number of the authorization for the duty suspension arrangement they hold. Without this number, the application will be considered null and void by FPS Finance. The name and address of the trader, the nature, and the quantities of the products that will be offered for sale during the event

at the sites of SHAPE will also be indicated. If the normal procedure is not applied by the trader, who holds authorization, the Customs at SHAPE will request payment of the excise duties on the total quantity of products irregularly offered for sale or will arrange for a guarantee to be lodged for the excise duties due on this total quantity established. It is the responsibility of the trader to regularise his situation and the quantities being sold, with the Customs at SHAPE: this office will send the result of this collection to the Excise office to which the excise authorization holder belongs.

Alternative procedure for collecting the duties and taxes involved

In the interests of pragmatism and simplification, the persons who are not holders of authorization for duty suspension arrangement and who do not regularly participate in events on the sites of SHAPE may benefit from a highly simplified alternative procedure for collecting the excise duties due to their products offered for sale at the sites of SHAPE. The benefit of this alternative procedure is never automatic and must be applied by the Customs at SHAPE, through the application for approval to participate in the event or, at the latest, on the day of the event.

Two options under this alternative procedure are offered to these traders:

- either provide beforehand a guarantee for the excise duties (and VAT) payable on the products offered for sale: they will pay the duties due on the products sold at the end of the event. They will then have to return to Customs at SHAPE to pay the excise duties due and get back their guarantee.
- Or pay the excise duties due on a flat rate basis according to the total quantity of goods they propose to sell during the event. No guarantee will be required and (except in cases of abuse or fraud) traders are exempt from any further formalities on these excise products released for consumption but the flat rate amount paid will be forfeited, regardless of the actual quantity of products sold.

In practice

Before arriving at the event with their products (or, at the latest, on the day of the event), the trader must come to the Customs at SHAPE,

- either provide a guarantee in cash or by electronic payment to cover the total amount of excise duties involved for the total amount of excise goods they propose to sell at the event, all taxes included. After the sale, the trader shall submit to Customs at SHAPE a list of the excise products actually sold at the event (a list modeled on the enclosed sales list standard for VAT, replacing VAT with “excise duty”).

Once the total excise duties due have been calculated and collected (via the guarantee lodged), the balance of the guarantee can be released and returned to the trader.

- Or, without lodging a guarantee, they pay the excise duties due on the totality of the excise products offered for sale, calculated based on a flat rate according to the total quantity: for example, for 50 litres of still wine with disposable packaging: $50 \times 0.88 \text{ EUR} = 44 \text{ EUR}$. This flat rate is paid to Customs at SHAPE, which will issue a 257 receipt as proof of payment, in full settlement of all accounts (unless, of course, undeclared sales are found at the event).

In both options, the calculation of the duties and taxes due is carried out according to the usual rules, summarized by the tables provided by the Process and Methods Department to the customs and excise offices. A 257-receipt is issued by Customs at SHAPE based on a printed model. Collections (in cash or by bank card) are deposited/ paid at the Gosselies' office. This

office will issue a receipt which, together with the copy of the 257-receipt, is proof of receipt of the money. The 257-receipt given to each buyer is considered proof of payment.

The applicable rates are those at the time of taxation (making a distinction between beverages with disposable packaging or not) on all products subject to excise duty, namely:

- The applicable rates are those at the time of taxation (distinguishing beverages with disposable packaging or not) on all products subject to excise duty, namely

- Waters containing added sugar or other sweetening matter
- Flavoured waters not containing added sugar or other sweetening matter
- Beer $\leq 0.5\%$ vol. alc.
- Wines under TC 2204 and 2205 $\leq 1,2\%$ alc. Vol
- Other fermented beverages under TC 2204, 2205, and 2206 $\leq 1,2\%$ alc. vol
- Beverages 2208 $\leq 1,2\%$ alc. vol
- Fruit or vegetable juices 2009, unfermented and not containing added spirit
- Any substance intended for the preparation of beverages abovementioned
- Beer: type "Pils" or specific
- Wine and other fermented beverages: * sparkling wine ($\leq 8,5\%$ alc. vol.)
 - * sparkling wine ($> 8,5\%$ alc. vol.)
 - * not sparkling wine ($\leq 8,5\%$ alc. vol.)
 - * not sparkling wine ($> 8,5\%$ alc. vol.)
- Wine and other fermented beverages: * $\leq 15\%$ alc. vol.
 - * sparkling wine
 - * not sparkling
- * $> 15\%$ alc. vol.
 - * sparkling
 - * not sparkling
- Undenatured pure ethyl alcohol
- Spirits, liqueurs, and other spirituous beverages except for cane sugar-based spirituous beverages:
 - * $\leq 40\%$ alc. vol.
 - * $> 40\%$ alc. vol.
- Rum and other spirits obtained by distilling fermented sugarcane products:
 - * $\leq 40\%$ alc. vol.
 - * $> 40\%$ alc. vol.

- Coffee not roasted, Roasted coffee, and Extracts or essences of coffee
- Tea.

Agreement between the General Administration of Customs and Excise (GAC&E) and SHAPE to implement these procedures

Any trader of excise products shall complete the form in the Annex of the current Note and submit the completed form to the Customs Office at SHAPE. The trader of non-excise products shall send a similar form to the VAT-SHAPE.

The Excise authorization number of the applicant holding such authorization must always appear on this application and its annexes. Without such a number, the vendor is considered to be applying for the alternative procedure.

Traders who are not holders of authorization for duty suspension arrangement and wish to benefit from the alternative procedure must indicate this on the application for prior authorization filed with the organizer, together with the quantity and precise nature of the products they wish to offer for sale. At the latest, at the time of the event (and before setting up their products on their stand), these vendors must trade a guarantee or pay their flat-rate amount (in cash or by bank card) to the Customs-SHAPE, according to the procedures.

Without prior application to the organizer and without being included in the list of traders approved by the organizer, any application to sell excise products will be refused and the concerned person will be invited to submit his/her application to the responsible organizer on one of the sites of SHAPE.

Without an existing Excise authorization or a prior guarantee or flat rate amount, the sale of excise products is prohibited.

Monitoring compliance with procedures and the correct collection of excise duties

The Customs Office at SHAPE is responsible for the collection of excise duties in the alternative procedure as well as for the supervision of fairs and events held within the sites of SHAPE and the NATO Foreign Forces.

These services of the G.A.C.&E. will work in full cooperation with the SHAPE concerned branches or from the Forces whose efficient collaboration is always highly appreciated.

Entry into force

This Note enters into force upon reception. It remains valid until revoked or repealed. It will be withdrawn if abuses are found.

The provisions of this Note apply exclusively to the organizations mentioned above in the paragraph "Principles", given their exceptional character as international organizations.

My services remain at your disposal for any further information.

Joëlle Delvaux
Senior Advisor

Annex B

MEMO FOR THE ORGANIZER of EVENTS/FAIRS/Etc. within one of the sites of SHAPE

When an event takes place on one of the **SHAPE sites** in which external vendors, not Shapians, whether Belgian or not, sell products, these sales are always all taxes included for any customer.

When the event organizer signs a contract with each supplier authorized to access one of the sites of SHAPE for the duration of the event, the organizer must:

- a) To each vendor, at the latest two weeks before the event,
 - a. Provide the MEMO to vendors with the link to the full information from Customs and VAT offices,
 - b. Mention the following statement in each contract as the vendors must comply with the Belgian customs/excise/VAT formalities and will sell all their products with all taxes and duties included,
 - c. Warn the vendor that he/she will be excluded from the coming events if the vendor does not comply with the fiscal obligations,
 - d. Provide directly to the local services of the FPS Finance (SHAPE Customs and VAT Offices)
 - A list of all these vendors allowed by the event organizer to participate in the concerned event (including the name of the person in charge of the vendor's company, the full address of the company, the e-mail address, postal address, telephone number, and VAT or Excise number, if any)
 - Or a copy of the contract between the organizer and the vendor with all these needed data.
- b) Directly after the event (no later than one month after the event), provide to the local services of the FPS Finance (SHAPE Customs and VAT offices),
 - the amount of money from sales as declared by the vendor
 - the total quantity of goods sold by each vendor.

The same rules applied to sellers who take part in an event or activity on one of the sites of SHAPE(the compound SHAPE or Chièvres Air Base), whether the organizer is SHAPE or its organizations, or a NATO Force.

These rules do not apply to the official events of SHAPE

- a. reserved for the members of SHAPE
- b. with philanthropic activities if any
- c. with no external vendor (but only SHAPE canteens of concessionaires)

Annex C

MEMO FOR VENDORS IN FAIR/MARKET OR EVENT held within one of the SITES OF SHAPE

According to Belgian legislation, when an event/fair opened to the public takes place on one of the **SHAPE sites** where you will sell our products, you must comply with the following.

All sales within one of the SHAPE sites must always be all taxes included regardless of the customer. This applies to all vendors, external to SHAPE, whether Belgian or not, regularly selling in commercial events, fairs, and markets opened to the public.

Excise products allowed: only alcohol and alcoholic products like wines (sparkling included) and intermediate products in free circulation may be sold during these events.

All other excise products are forbidden: all tobacco products (even vaping products with or without nicotine) are excluded!

Products subject to VAT

The seller of products other than those subject to excise duties follows the usual rules for the persons liable to VAT (Belgian and foreign). The seller must refer to the Note. ET733.646 of the VAT Administration which details the procedures to be followed in terms of VAT.

The organizer of the event, i.e. SHAPE, a representative of the NATO Armed Forces at SHAPE, or an organization located within the SHAPE sites (the SHAPE compound, the Chièvres Air Base including the Daumerie Barracks), when granting you access to its premises and contracting you for the duration of the event, will invite you to:

- a) When signing the contract,
 - a. Take knowledge of the current MEMO and of the 2 Notes VAT and Excise) (more info available in our Customs and VAT offices at SHAPE).
 - b. Commit yourself to comply with the Belgian customs/excise/VAT formalities and to sell all your products all taxes and duties included
 - c. Inform accordingly the Belgian Customs and/or VAT Offices and your local VAT service if necessary.
- b) After the signature of your temporary contract with the organizer, report directly to the local services of the FPS Finance (SHAPE Customs and VAT Offices)
 - Before the event (preferably two weeks before the event)
 - o Identify yourself by sending your name or the name of the person in charge of the vendor's company, the full address of your company, the e-mail address, postal address, telephone number, and VAT or Excise number, if any).
 - o Inform by mail or by appointment at these offices about your VAT and/or Excise duties status (authorized warehouse keeper for excise products (long term or temporary)
 - o Apply for one of the simplified procedures for excise products (see Note of Explanations from General Adm of Customs and Excise) and come to the SHAPE Customs office to provide a guarantee or to pay the excise duties (at the latest on the day of the event)
 - o Complete the form in Annex 1 and/or 2 of this memo respectfully of your goods and send by mail with all these needed data. (in particular, the categories and quantities of products intended to be sold) to the SHAPE Customs/VAT Office (see below).
 - The day of the Event
 - o Sell your products always all taxes and duties included

- Have your contract with the organizer (and if applicable, your authorization from the SHAPE Customs office) ready to present to our Customs/VAT officers.
- At the end of this event or the latest, one month after the event,
 - Complete the form in Annex 1 and/or 2 of this memo with the final results of your sales and send it by email to the SHAPE Customs/VAT Office
 - Always declare the total of your sales of the day and/or the total quantity of sold products to the SHAPE Customs/VAT Office
 - Make a balance between sold and unsold products
 - Pay the VAT resulting from the declaration and/or excise duties, according to the terms of your taxable person (VAT) or warehouse keeper (Excise) status.
 - Go to our SHAPE Customs office to pay the excise duties due, only in case of simplified excise procedure with a guarantee to be released from the excise debt and to release (fully or partially) your guarantee.

These rules do not apply to the official events of SHAPE

- reserved for the members of SHAPE
- with philanthropic activities, if any
- with no external vendor (but only SHAPE canteens of concessionaires)

Annexes :

- Annex 1: Template for list of products for VAT
- Annex 2: Template for list of products for Excise duties

Information and points of contact

SHAPE Customs Office (for Excise products)

SHAPE and NATO Foreign Forces Customs Office at SHAPE

Building 210 - Room 111A 7010 SHAPE Mons Belgium

Phone: 0257 83204 or 63478 or 80035

Opening Times: Mon-Fri: 09.00-12.00 by appointment only via [shape2day](https://shape2day.be)

E-mail: da.shape.mons@minfin.fed.be

Customs and Excise Office at CHIEVRES AB:

Building 20133– Gate 14 Phone: 068 25 62 42 or 0257 80035

Opening Times: Mon-Fri: 09.00-16.00

E-mail: da.shape.mons@minfin.fed.be

SHAPE VAT Office (for other products and services than Excise products)

SPF Finances | Fiscalité | Petites et Moyennes Entreprises

Centre PME Mons| SHAPE TVA

SHAPE VAT OFFICE, Building 210, Room 113, 7010 SHAPE - BELGIUM

Phone : 0257 77367 | Fax : 0257 98294 | Service : 0257 62660

E-mail: vat.shape@minfin.fed.be

Warning! The vendor who does not comply with the fiscal obligations will be excluded from future SHAPE' events and prosecuted by our fiscal services.

Manifestation/Event/ Manifestaties.. - .././2022

Annex C Appendix 1

Document à renvoyer au service / Document to be returned to the department "TVA SHAPE" : vat,shape@minfin.fed.be/Document te sturen naar BTW-SHAPE

Nom/Name / Société/Company /Naam/Vennootschap:	
Adresse /Address/Adres:	
Téléphone/Phone /Telefoon:	
Courriel /Email:	
Numéro TVA/ VAT Number /BTW Nummer(belge et/ou étranger/Belgian or European/Belgisch en/of buitenlandse):	
Numéro de place/ Stand Number/Plaatsnummer(stand) :	

	Vendredi/Friday/Vrijdag/0/24j	Saturday/Zaterdag/ /1j	Dimanche/Zondag /0/2	TOTAL (EUR)
Ventes au taux de TVA 6 % (TVA incluse)/Sales at 6 % VAT rate (including VAT)/Verkoop tegen een BTW-tarief van 6 % (BTW inbegrepen) :				0,00
Ventes au taux de TVA 12 % (TVA incluse)/Sales at 12 % VAT rate (including VAT)/Verkoop tegen een BTW-tarief van 12 % (BTW inbegrepen)				0,00
Ventes au taux de TVA 21 % (TVA incluse)/Sales at 21 % VAT rate (including VAT)/Verkoop tegen een BTW-tarief van 21 % (BTW inbegrepen) :				0,00
Autres revenus (TVA incluse)/Other income (VAT included)/Andere inkomsten (BTW inclusief)				0,00

Détail des ventes ? Details about sales ? Verkoop details ?

oui / non //yes/no //ja/nee

Des factures ont-elles été délivrées ? Did you deliver invoices ? Werden facturen uitgereikt ?

oui / non // yes/no // ja/nee

Inventaire de départ présent ? Inventory at start ? Begininventaris aanwezig ?

oui / non//yes/no//ja/nee

Inventaire final présent ? Final inventory ? Eindinventaris aanwezig ?

oui / non //yes/no// ja/nee

Signature/ Ondertekening :

Manifestation/Event/ Manifestaties.. - .././2022

Annex C Appendix C2

Document à renvoyer au service /Document to be returned to the department "Douane SHAPE" : da.shape.mons@minfin.fed.be/Document te sturen naar Douane-SHAPE

Nom/Name / Société/Company /Naam/Vennootschap:	
Adresse /Address/Adres:	
Téléphone/Phone /Telefoon:	
Courriel /Email:	
Numéro Autorisation Accises/ Reference of the Autorisation related to Excise Duties /Accijnzen verguningsnummer(belge et/ou étranger/Belgian or European/Belgisch en/of buitenlandse):	
Numéro de place/ Stand Number/Plaatsnummer(stand) :	

	Vendredi/Friday/Vrijdag /0/2/	Saturday/Zaterdag/ /1/	Dimanche/Zondag /0/	TOTAL (EUR)
Ventes par produits d'accise/Sales product by product/Verkoop per accijnzen product (droits d'accise et TVA inclus/Excise and VAT included/Accijnzen rechten en btw inbegrepen) :				0,00
Idem				0,00
Idem				0,00
Idem				0,00

Détail des ventes ? Details about sales ? Verkoop details ?

oui / non //yes/no //ja/neen

Des factures ont-elles été délivrées ? Did you deliver invoices ? Werden facturen uitgereikt ?

oui / non // yes/no // ja/neen

Inventaire de départ présent ? Inventory at start ? Begininventaris aanwezig ?

oui / non //yes/no//ja/neen

Inventaire final présent ? Final inventory ? Eindinventaris aanwezig ?

oui / non //yes/no// ja/neen

Signature/ Ondertekening :
