

## BELGIUM

### *Fiscalization Essentials*

Belgium, officially the Kingdom of Belgium, is a country in Western Europe. The capital and largest city is Brussels. There are no specific legal requirements for POS in retail sector, but they should comply with general fiscal and bookkeeping rules. There is no certification process.

On the other hand, since the 1st of January 2014, a new regulation in the HORECA sector has been promulgated, with a transitional period until the 1<sup>st</sup> of July 2016. Since this date, all premises where meals are consumed and all merchants who provide catering services are obligated to issue VAT receipt through certified cash register system for all actions performed in the exercise of economic activity.

Cash Register System consist of three different components:

- ✓ Cash Register or Point of Sale system
- ✓ Fiscal data module (Black Box)
- ✓ VAT signing card

Certified cash registers are available for purchase from authorized vendors.

At the moment, the retail sector is not included in the scope of fiscalization. No certification of point of sale is required or mandatory fiscal devices.

The end-user must inform the TA in regard to POS System used in the store and the system must comply with general fiscal and bookkeeping principles.

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## Why JB Fiscal Consulting?

At **JB Fiscal Consulting** we help retail technology providers and global retailers overcome the biggest hurdles during their international expansion and keep them in compliance with the constantly changing fiscal environment. When we say the international expansion, we really mean it as our geography portfolio, at the moment, includes more than 20 fiscal countries!

The firm's core consulting team, supported by some of the best talent available, provides a wide range of services that include, but not limited to:

- ✓ Consulting Sessions
- ✓ Regulatory Monitoring
- ✓ Documentation Preparation
- ✓ Ongoing Support
- ✓ Custom Projects
- ✓ Project management

The client portfolio includes some of the largest point-of-sale technology companies and global retailers (including HORECA) from Canada, the United States, Europe, and the UK.

When it comes to our partners, we are very proud to work with the leading point-of-sale system providers around the globe.

Please feel free to ask us for references!

Need to get and/or to remain compliant? [Get in touch!](#)

