Annex 3 : The Belgian VAT exemption reason codes

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| **Description** | **ID** |
| Reverse charge - Contractor | BETE-45 |
| Exempt | BETE-EX |
| Financial discount | BETE-FD |
| Small company | BETE-SC |
| 0% Clause 44 | BETE-00/44 |
| Standard exchange | BETE-03/SE |
| Margin | BETE-MA |
| Intra-community supply - Goods | BETE-46/GO |
| Intra-community supply – Manufacturing cost | BETE-47/TO |
| Intra-community supply – Assembly | BETE-47/AS |
| Intra-community supply – Distance | BETE-47/DI |
| Intra-community supply – Services | BETE-47/SE |
| Intra-community supply – Services B2B | BETE-44 |
| Intra-community supply – Triangle a-B-c | BETE-46/TR |
| Export non E.U. | BETE-47/EX |
| Indirect export | BETE-47/EI |
| Export via E.U. | BETE-47/EE |
| Not subject to VAT | BETE-NS |