Annex 1 : The Belgian Tax category codes

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Description | TaxCategory Name | VAT box | BIS 2 code | EN 16931 |
| 0% | 00 | 00 | Z | Z |
| 6% | 01 | 01 | AA | S |
| 12% | 02 | 02 | AA | S |
| 21% | 03 | 03 | S | S |
| Reverse charge - Contractor (Medecontractant/Cocontractant) | 45 | 45 | AE | AE |
| Exempt (Diversen na BTW/Divers hors TVA) | NA | NA | E | E |
| Financial discount | FD | NA | E | E |
| Small company | SC | NA | E | E |
| 0% Clause 44 (Artikel 44/Article 44) | 00/44 | 00 | E | E |
| Standard exchange (Standaardruil/Echange standard) | 03/SE | 03 | S | S |
| Margin (Marge/Marge) | MA |  | S | S |
| ICD Goods (ICL Goederen/LIC Marchandises) | 46/GO | 46 | AE | K |
| ICD Manufacturing cost (ICL Maakloon/LICTravail à façon) | 47/TO | 47 | AE | K |
| ICD Assembly (ICL Montage/LIC Montage) | 47/AS | 47 | AE | K |
| ICD Distance (ICL Afstand/LIC Distance) | 47/DI | 47 | AE | K |
| ICD Services (ICL Diensten/LIC Services) | 47/SE | 47 | AE | K |
| ICD Services B2B (ICL B2B Diensten/LIC Services B2B) | 44 | 44 | AE | K |
| ICD Triangle a-B-c (ICL Driehoek a-B-c/LIC Triangle a-B-c) | 46/TR | 46 | AE | K |
| Export non E.U. (Export niet E.G./Export non C.E.) | 47/EX | 47 | E | G |
| Indirect export (Onrechtstreekse uitvoer/Export indirect) | 47/EI | 47 | E | G |
| Export via E.U. (Export via E.G./Export via C.E.) | 47/EE | 47 | E | G |
| Not subject to VAT invoice/credit note | NS | NA |  | O |
| OSS Goods | OSS-G |  |  | S |
| OSS Services | OSS-S |  |  | S |
| OSS Import | OSS-I |  |  | S |

EN 16931 Code list

| *Table 12. Code list* | |
| --- | --- |
| **Code** | **Description** |
| AE | Vat Reverse Charge |
| E | Exempt from Tax |
| S | Standard rate |
| Z | Zero rated goods |
| G | Free export item, tax not charged |
| O | Services outside scope of tax |
| K | VAT exempt for EEA intra-community supply of goods and services |
| L | Canary Islands general indirect tax |
| M | Tax for production, services and importation in Ceuta and Melilla |