

EVENT MANAGEMENT

INVOICING TO LYMEC

LYMEC is legally registered as a non profit youth organisation in Belgium and as such falls under the Belgian laws. As of 2010 Belgium has adopted a new VAT law which substantially changes the way VAT is paid when it comes to services. The new Belgian law is a result of the European Council directive 2008/8/EC.

| Service/Goods | VAT Treatment |
|---------------------------------------|---------------------------------|
| Translation of texts and publications | VAT to be paid in Belgium (21%) |
| Printing of publications | VAT to be paid in Belgium (21%) |
| Management fees | VAT to be paid in Belgium (21%) |
| Author fees | VAT to be paid in Belgium (21%) |
| Designing | VAT to be paid in Belgium (21%) |
| Studies | VAT to be paid in Belgium (21%) |
| Moderators or speakers | VAT to be paid in Belgium (21%) |

When it comes to all other services such as hotels, restaurants, mailings, travel expenses, promotional materials (not publications), Technical equipment and simultaneous translations, the VAT should be paid in the country concerned.

Example of the invoice in case the VAT is **paid in the country concerned** (other than Belgium)

Invoice entitled to

LYMEC asbl, Rue de l'Arbre Bénit 93, 1050 Ixelles, Bruxelles
VAT number: BE0863.179.343

The invoice should clearly state the VAT and the VAT rate

Example of the invoice in case the VAT is **paid in Belgium**

Invoice entitled to

LYMEC asbl, Rue de l'Arbre Bénit 93, 1050 Ixelles, Bruxelles
VAT number: BE0863.179.343

The invoice should be **VAT free**, so VAT should not be mentioned or calculated on the invoice. Instead on bottom of the invoice the following line should be written:

Place of supply situated abroad, based on article 44 VAT-Directive 2008/8/EC - VAT due by the co-contractant based on article 196 VAT-Directive 2008/8/EC