

## Reduced VAT rate for demolition and reconstruction

As announced in our previous newsletter, in a few cases the reduced VAT rate of 6% for the demolition and reconstruction of buildings will apply to the whole territory of Belgium over the next two years. On 17 December 2020, the bill on the reduced VAT rate of 6% for demolition and reconstruction was officially approved by the Chamber of Representatives.

To be perfectly clear: The existing (more flexible) rules which apply in the so-called 'central cities' remain applicable. Additionally, temporary facilitations are provided for the whole territory of Belgium, subject to a few additional restrictions.

This article is available in Dutch and French.

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