



Vous voulez la souche TVA ?

'Vous voulez la souche TVA', the waitress asked, you probably did not. And why would you, unless you needed it to claim the cost back from your employer. But for a short period of time, leaving a restaurant without a 'souche TVA' was just about a criminal offence.

What is all the fuss about? The 'souche TVA' or 'BTW bonnetje' is this little slip of paper with the logo of the Belgian State that says how many of you there were and how much you paid.

For some reason, barkeepers and hairdressers are the enemy nr 1 for the taxman. Restaurateurs come close behind. They have a lot of added value and handle a lot of cash. And it would not be very convenient to oblige them to hand out an invoice for every dinner. The taxman has devised ways to control them anyway and he has devised the restaurant VAT slip – the souche TVA – as an easy alternative to keep tabs on your friendly restaurateur, and often with your help.

The idea is simple, when you pay the waiter gives you a little ticket, you keep it and if you want to claim the cost of the dinner from your employer, you have to hand over this document approved by the State. And if you are self-employed and wish to deduct the cost from your income, you need to keep it with your accounts as well.

Anyway, many people just come to the restaurant to enjoy themselves rather than entertain business relations and do not need the souche TVA. Lots of souches are just left behind. Some restaurants have a bucket full of abandoned VAT slips and they give them to those of their customers who can use them.

But quite often the restaurateur tends to forget about the souche until the client asks for it. This is why taxmen regularly come by twos to have a lunch, count the clients and check eagerly whether they will receive their VAT slip. And if they don't, they can make a '*proces verbal*' like a policeman. They can then recalculate the restaurant's profits on the basis of the number of customers they have counted.

The problem is that taxmen tend to stick out; an experienced waiter can distinguish them from the inspectors of the guide Michelin. In 1994, the taxman decided for a different approach. He wanted to oblige the patron to make sure he takes the souche TVA before leaving the restaurant. The taxman could just wait outside and ask to see the souche. And the patron who could not show his souche could be fined 25 EUR on the spot. The reactions were not mitigated, this was an invasion of the privacy.

The Conseil d'Etat repealed this piece of bad legislation but on procedural reasons. The Minister of Finance should have submitted the text of the royal decree to the Conseil d'Etat for its opinion. The Minister has abandoned the idea. He is now toying with the idea of turning the souche TVA into free lottery tickets, an idea he found in some Asian countries.

What are the rules now? Every restaurant has to deliver a souche, unless it only serves light meals, such as croque monsieurs, cold salads, sandwiches, spaghettis, omelettes or pancakes. Anything but potatoes. This is why bars have such limited menus. It keeps life easier for them. And restaurateurs who want to keep life easy convert their restaurant into a wine bar.

Even self-service restaurants have to give you a souche, but if they have a decent cash register system that totals all their sales, they can get an exemption. You will not get a souche in the



Ikea restaurant, but the sales receipt refers to the authorisation to do away with this cumbersome procedure.

You may have noticed that the souche TVA never includes the tip. That is not obligatory, because only the price of the meal needs to be mentioned.

Even if you do not have to ask for the souche, you still need it if you want to claim the cost from your employer, or in your tax return. That being said, you can only deduct 50 percent of the cost of the dinner. The restaurant sector keeps asking to raise the limit. If you cross the border to eat, you can deduct the full 100 percent.

Of course, for the dinner to be deductible your visit to the restaurant must be for professional reasons. If you have had a tax audit recently, you may have seen that the taxman has decided you are not supposed to entertain business relations on Sundays and will try and reject any dinners on Sundays.

This may be an idea for the Minister of Finance : keep your restaurant VAT slip and win a Sunday dinner for the family.

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