

Message 001

Communication from the Commission - TRIS/(2025) 2469

Directive (EU) 2015/1535

Notification: 2025/0508/BE

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahtuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késésekét - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20252469.EN

1. MSG 001 IND 2025 0508 BE EN 08-09-2025 BE NOTIF

2. Belgium

3A. FOD Economie, KMO, Middenstand en Energie

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3B. Federale Overheidsdienst Financiën

Algemene Administratie Beleidsexpertise en -ondersteuning

Dienst reglementering - Directie btw

4. 2025/0508/BE - X00M - GOODS AND MISCELLANEOUS PRODUCTS

5. Draft Royal Decree amending the Royal Decree of 30 December 2009 concerning the definition of and the conditions to be met by registered POS systems in the hospitality sector and repealing (...)

6. Registered POS systems - automatic transmission of registered data to the tax administration

7.

8. This notification concerns the draft Royal Decree amending the Royal Decree of 30 December 2009 laying down the definition of and conditions to be met by registered POS systems in the hospitality sector and repealing the Royal Decree of 24 April 2024 amending the Royal Decree of 30 December 2009 laying down the definition of and conditions to be met by registered POS system in the hospitality sector.

The present draft royal decree aims to repeal the royal decree of 24 April 2024 amending the royal decree of 30 December 2009 determining the definition of and conditions to be met by registered POS systems in the hospitality sector (below: "the Royal Decree of 24 April 2024"), for which a TRIS notification was made under Directive (EU) 2015/1535 on 22 December 2022 (reference 2022/880/B) .

The present draft Royal Decree does not introduce new technical requirements, but does recast the technical requirements relating to registered POS systems as introduced by the aforementioned Royal Decree of 24 April 2024 (below: "RPS"), which transform an existing RPS 1.0 into an RPS 2.0 (namely with automatic transmission of recorded data to the administration).

In addition, the present draft Royal Decree provides for an adjustment of the multi-stage entry into force of the transition from RPS 1.0 (as provided for in the royal decree of 24 April 2024) to RPS 2.0, whereby each of the dates envisaged for the implementation of the various stages is delayed by six months.

9. It has been found that the current concept of a registered POS system (RPS 2.0) dating from 2010 is in urgent need of an upgrade. Therefore the FPS Finance has launched a major modernisation project under the name "RPS 2.0". This new concept of RPS 2.0 fits perfectly within the digital transition taking place in all sectors of society.

More specifically, a new POS system will communicate in a modern way with the new Fiscal Data Module (FDM, also referred to as the "black box"), which will transmit detailed transaction data online to the FPS Finance cloud server. At the same time, a number of functions will be added, such as a digital receipt, receipt copy, etc. Thanks to the connection to the FPS Finance cloud it will be possible not only to retrieve all the detailed data about transactions based on the only-once principle (e-reporting), but also to conduct horizontal monitoring via the internal platform. This ensures that taxable persons acting in good faith who comply with their VAT obligations will no longer be unnecessarily alarmed, and only taxable persons with a clear risk profile will be selected for targeted audits by the administration.

10. Numbers or titles of the basic texts: 2022/0880/B

The basic texts were submitted with a previous notification:  
2022/0880/B

11. No

12.

13. No

14. No

15. No

16.

TBT aspects: No

SPS aspects: No

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European Commission

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