

KINGDOM OF BELGIUM

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FEDERAL PUBLIC SERVICE

FINANCE

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**Draft Royal Decree amending the Royal Decree of 30 December 2009 establishing the definition 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 establishing the definition and conditions to be met by registered POS systems in the hospitality sector**

**PHILIPPE, King of the Belgians,**

*To all present, and those to come, SALUTATIONS.*

Having regard to the Value Added Tax Code, Article 53<sup>octies</sup>(1)(4), inserted by the Act of 28 December 1992 and replaced by the Act of 17 December 2012, and §1<sup>bis</sup>, inserted by the Act of 21 January 2022, and Article 54(1), replaced by the Act of 17 December 2012 and amended by the Act of 30 July 2018;

Having regard to the Royal Decree of 30 December 2009 concerning the definition and the conditions to be met by registered POS systems in the hospitality sector;

Having regard to the Royal Decree of 24 April 2024 amending the Royal Decree of 30 December 2009 concerning the definition and the conditions to be met by registered POS systems in the hospitality sector;

Having regard to the opinion of the Finance Inspector, issued on 30 June 2025;

Having regard to the approval of the Minister for the Budget, dated XX 2025;

Having regard to opinion No XX.XXX3 of the Council of State, issued on XX 2025 in application of Article 84, (1)(1)(2) of the Council of State Acts, coordinated on 12 January 1973;

Having regard to the decision of the Data Protection Authority (reference: CO-A-2025-XXX) of XX 2025 [referring to Standard Opinion No 65/2023 of 24 March 2023 on the drafting of normative texts];

Having regard to the regulatory impact analysis carried out in accordance with Articles 6 and 7 of the Act of 15 December 2013 laying down various provisions on administrative simplification;

On the proposal of the Minister for Finance,

WE HAVE DECREED AND HEREBY DECREE:

**Article 1.** In the title of the Royal Decree of 30 December 2009 laying down the definition and conditions to be met by a registered cashier system in the hospitality sector, the words 'in the hospitality sector' are deleted.

**Article 2.** The following changes shall be made to Article 2(1) of the same Decree, amended by the Royal Decree of 29 January 2015:

1° the provision under (4)(j) is replaced with the following:

"4. j) the digital signature;"

2° The provision under (7) shall be replaced with the following:

'7. be equipped with a module that stores and processes, in an unalterable and secure manner, relevant data from the receipts into an algorithm and any other control data which are printed on the receipt and which are automatically sent digitally to FPS Finance.'

**Article 3.** The Royal Decree of 24 April amending the Royal Decree of 30 December 2009 concerning the definition and the conditions to be met by registered POS systems in the hospitality sector, is repealed.

**Article 4.** The order enters into force on 1 January 2026.

Notwithstanding the first paragraph, Article 2 shall enter into force as follows:

1° on 1 January 2026 for establishments which, by reason of their activity, are required to use a registered POS system from 1 January 2026;

2° on 1 January 2027 for establishments using a registered POS system that was registered between 1 January 2014 and 31 December 2017;

3° on 1 January 2028 for establishments using a registered POS system that was registered between 1 January 2018 and 31 December 2021;

4° on 1 July 2028 for establishments using a registered POS system that was registered between 1 January 2022 and 31 December 2025."

**Article 5.** The Minister for Finance shall be responsible for the implementation of this Decree.

..., ...

On behalf of His Majesty:

The Minister of Finance,