

Circular 2020 / C / 73 on VAT exemption in the context of psychology, remedial education and psychotherapy

The purpose of this circular is to explain the scope of the exemption in Article 44, § 2, 5 ° of the VAT Code in the context of psychology, orthopedagogy and psychotherapy.

VAT ; exemptions; psychologists; orthopedagogues; psychotherapists

FPS Finance, 26.05.2020

General Administration of Taxation - Value Added Tax

Article 44, § 2, 5 ° of the VAT Code exempts the educational choice and family information services as well as the closely related supplies of goods from VAT. This exemption applies, inter alia, to services provided by psychologists, remedial educationalists and psychotherapists insofar as the required conditions are met.

This circular is a comment on the possible application of the exemption envisaged by Article 44, § 2, 5 ° of the VAT Code. It does not take into account the possible consequences of the judgment No. 194/2019 of the Constitutional Court of 05.12.2019, since this judgment only deals with the application of the exemption intended by Article 44, § 1 and § 2, 1 ° , of the VAT Code. To be able to claim the exemption referred to in Article 44, § 2, 5 ° of the Code

psychologists have the required professional title and are registered on the list of the committee of psychologists (see decision ET114.414 of 16.04.2008). **What the orthopedagogues is required, among other things, to be recognized (decision ET130.812 of**

23.11.2016).

Regarding the psychotherapists the following applies. Psychotherapy is not regarded as a separate health care profession, but is a form of treatment in which a coherent whole of psychological resources (interventions) is used, which is rooted within a psychological scientific frame of reference and which requires interdisciplinary cooperation. Psychotherapy may be carried out by doctors, recognized clinical psychologists and recognized clinical remedial educationalists. Both latter groups will only be exempted once they have received their recognition.

Furthermore, psychotherapy can also be practiced by three additional categories of persons with acquired rights (Article 68/2/1 of the Coordinated Act on the Practice of the Health Care Professions of 10.05.2015).

It was decided that these persons with acquired rights could apply the exemption as soon as the implementing decrees have been issued on the basis of which the clinical psychologists and orthopedagogists can apply for recognition.

The conditions under which psychology, special education and psychotherapy can be practiced are stated in the coordinated law of 10.05.2015. **However, these persons with acquired rights must provide the proof yourself that they are allowed to perform such services under the regulations that apply to them (eg submission of certificates that they have followed a training / internship that allows them to provide psychotherapy services).**

As the implementing decisions establishing the criteria for the recognition of these professions were issued on 26.04.2019 and entered into **force on 01.01.2020, clinical psychologists and clinical remedial educationalists are now recognized and the services rendered by them are exempt from VAT** (as soon as the condition of recognition is of course met). The psychotherapy services provided by **persons with acquired rights** can also be exempted from that date. For the sake of completeness, it is noted that the exemption included in Article 44, § 2, 5 ° of the VAT Code does not apply to acts related to work psychology.

Persons who already practiced psychotherapy on 01.09.2016, but who do not qualify for an acquired right, cannot benefit from the exemption, because affected persons are not deemed to meet the minimum quality conditions provided by the FPS Public Health.

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