

Temporary assignments in Belgium

New rules



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WORKING IN BELGIUM

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Content

- Introduction
- 1. Who must be declared?
- 2. When?
- 3. How?
- 4. The certainty of the Limosa-1 declaration certificate
- 5. Do you regularly work in various countries?
- 6. Enjoy the benefits of Limosa
- 7. Preventing sanctions
- 8. How long does the Limosa declaration remain valid?
- 9. What is the content of the declaration?
- 10. Other obligations
- 11. We can help you

LIMOSA

Mandatory declaration for foreign employees, self-employed persons and apprentices in Belgium

As of 1st April 2007 employees, self employed persons and apprentices who come to work in Belgium temporarily or partially must be reported to the authorities in advance.

Targets of the Belgian government:

- **to get a view** of the impact of these activities on the Belgian economy
- **to create guarantees for the free movement** of services, paying specific attention to everyone's rights and conditions of employment
- **to guarantee legal employment** in Belgium, while respecting the European rules
- to lay a strong foundation for **administrative simplification**

The Belgian government makes a user-friendly **electronic application** available so that the declaration can be made quickly and efficiently. Moreover, a unique portal will be developed on the portal site of the social security to carry out your administrative obligations.

You will find more information at www.limosa.be.

7

Who must be declared?



Exemption

You **may be exempted from the Limosa mandato-**

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When?

You make the Limosa declaration **before** starting your assignment in Belgium.



3

How?



Electronically

You can make a declaration via the internet at www.limosa.be. The declaration consists of 7 steps at the most. It will take about 5 minutes to make the declaration for one person. You print the “Limosa-1” declaration certificate immediately after having made the declaration. This is proof that you have made a declaration.



On paper (form)

You ask for the form at the Contact center (see below). Fill it in and send it back. A few days later you will receive a Limosa-1 by post or fax. However this procedure takes up more time.

The electronic declaration is preferable. It runs quickly and efficiently, the chances of mistakes are limited and you immediately receive the Limosa-1 declaration certificate.

4

The certainty of the Limosa-1 declaration certificate



Your Belgian principal will ask for the Limosa-1 document even before you start working. The employee, the self-employed person as well as the apprentice must be able to present this proof. It is therefore in your full interest to already be in possession of the Limosa-1 document.



If you cannot present the Limosa-1 document, your Belgian principal will declare this to the Belgian authorities. If not, he can be sanctioned, as well as yourself.

Declaration Certificate

Preceding declaration of a foreign employee

Time of the declaration: 08/02/2006 09:14
Declaration number: 11100031
Posting period: 15/03/2007 - 04/02/2007

| Employee | | Company | | Belgian client | | Place of employment in Belgium | |
|---------------------------------------|----------------|-----------------|----------------|-----------------|-----------------|--------------------------------|-----------------|
| Name | Identification | Name | Identification | Name | Identification | Name | Identification |
| Stef Willems, Belgium Social Security | 091.001.0004 | Stef Willems nv | 1234567-89 | Stef Willems nv | 840.324.567.890 | Stef Willems nv | 840.324.567.890 |
| Address | | Address | | Address | | Address | |
| Street | 12 | Street | 12 | Street | 12 | Street | 12 |
| Postal code | 20-000 | Postal code | 20-000 | Postal code | 20-000 | Postal code | 20-000 |
| Country | Belgium | Country | Belgium | Country | Belgium | Country | Belgium |
| Municipality | | Municipality | | Municipality | | Municipality | |
| Municipality | | Municipality | | Municipality | | Municipality | |

Limosa Contact Center +32 (0) 21 51 91 91 | Monday to Friday 9am-5pm
Limosa | PO Box 95 | B-1000 Brussels | Belgium

This form merely provides proof that a Limosa declaration has been made.
It does not contain any obligation in respect to the provision of services and/or employment in Belgium.

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5

Do you regularly work in various countries?

Example:

A German independent consultant or a sales representative working for a German company has the Benelux as his field of work. He regularly visits his customers who are located in different places, amongst others in Belgium. Will he have to fill in several Limosa declarations?

When you regularly work in various countries, a simplified Limosa declaration is sufficient. You only have to make one declaration that covers a full period of 12 months. Neither the time schedule nor the employment place has to be described. After 12 months you can always make a new Limosa declaration, again for a maximum period of 12 months.



This simplified Limosa declaration cannot be used for activities in the building sector or in the temporary employment sector.

6

Enjoy the benefits of Limosa

Thanks to the Limosa declaration, we simplify some of your administrative obligations.

As an employer sending employees to Belgium, you are exempted from drawing up certain Belgian documents. Are concerned:

- work regulations
- personnel register
- control prescriptions for part-time employees

These advantages apply to people who have made a Limosa declaration as well as for those who are exempted from the Limosa declaration.

Neither do you have to draw up Belgian salary documents for your employees if you draw up similar documents in your country and keep them available.



8

How long does the Limosa declaration remain valid?

In the Limosa declaration you will indicate how long the activity in Belgium will probably last. If it lasts longer than expected, you must make a new declaration. If the assignment eventually doesn't take place, it will be possible to cancel declarations in a few months.*

7

Preventing sanctions



Not respecting the Limosa legislation can lead to sanctions. By submitting the Limosa declaration you will avoid these sanctions, and so will the Belgian user.



The simplified Limosa declaration has a limited validity period. (see point 5)

* The precise date will be communicated on the Limosa website www.limosa.be

9

What is the content of the declaration?

1

For the declaration of *employees* and *self-employed persons*:

| | |
|------------------------------|--|
| Who is coming to work | the <i>identification data</i> of the employee or the self-employed person |
| When | the <i>date</i> on which the assignment in Belgium starts and ends |
| What | <i>types of services</i> that will be rendered in Belgium or the economic sector |
| Where | the <i>place</i> in Belgium where the services will actually be rendered |
| With whom | the <i>identification data</i> of the Belgian customer or principal |

For an *employee* we also want to know:

| | |
|---------------------------------|--|
| Who gives the assignment | the <i>identification data</i> of the employer |
| How long per week | the <i>weekly labour time</i> of the employee |
| When exactly | the employee's <i>time schedule</i> |

2





For the declaration of apprentices:

| | |
|---|---|
| Who is coming | the <i>identity of the apprentice</i> , such as his/her national identification number in his/her country of origin |
| Who is sending him/her | the <i>foreign institution</i> where the apprentice is doing his/her studies or vocational training |
| Where does the vocational training take place | the <i>Belgian institution</i> where the vocational training takes place |
| How long | the <i>period</i> of the work placement in Belgium |

The Limosa declaration is an **important** step to start working in a correct way in Belgium, while respecting the Belgian and European rules. However as a company or a self-employed person, you must also comply with other obligations. These may relate to social, labour or fiscal obligations.

Example:

The European regulation no. 1408/71 provides for a specific form for cross-border assignments, which indicates which social security system is applicable (form E101). **This form is still required even after having filled out the Limosa mandatory declaration.**

| | |
|---|--|
|  | <p>Labour law obligations</p> <p>Such as salary and working conditions, social documents, obligation of registration (building industry), night work, Sundays and holidays, child labour, maternity protection, ARAB-RGPT legislation, security prescriptions...</p> |
|  | <p>Fiscal and VAT obligations</p> <p>Such as income taxes, employee taxes, VAT declarations, impositions, formalities...</p> |
|  | <p>Administrative formalities</p> <p>Such as access to the territory, travel documents, registration in the official residence, declaration of social security (E-101), registration of a head office, residence permits, employment authorisations, professional cards, professional skills...</p> |
|  | <p>More info:</p> <p>www.limosa.be</p> |

For some of these obligations you must comply with additional administrative formalities and/or pay financial contributions. For others, you have to respect certain regulations (in the field of safety for instance).

If you do not comply with these obligations, you may be liable to sanctions.

77

We can help you



Internet

You will find extensive information and FAQs on the Limosa mandatory declaration and other obligations regarding employment in Belgium at the www.limosa.be portal site.



Contact center

The Limosa Contact center can provide information and assistance with the declaration.

Reachable via:

- Mail: P.O. Box 224, 1050 Brussels, Belgium
- Telephone: +32 2 788 51 57
- Fax: +32 2 788 51 58 (as from April 1st 2007)
- E-mail: limosa@eranova.fgov.be

Opening hours:



- Monday to Friday
- Non-stop from 7 a.m. to 8 p.m. (Central European Time)

Languages:



- Dutch
- French
- German
- English



www.limosa.be

+32 2 788 51 57

(Monday to Friday - 7 a.m. to 8 p.m.)