

Manual

Withholding obligation Online Service



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Withholding obligation on invoices for social debts (Articles 30a and 30b)

How to consult the decision on withholding obligation on invoices?

The decision on withholding obligation on invoices for both social and tax debts can easily be consulted via the website www.checkinhoudingsplicht.be.

The screenshot shows the top navigation bar with 'CHECK OBLIGATION DE RETENUE' and language options 'fr nl de'. Below the navigation bar, there is a search form with a text input field labeled 'N° d'entreprise' containing 'XXXXXXX' and a 'Check' button. A circled '1' is placed over the 'Check' button. Below the form, there is explanatory text in French: 'Avec le service en ligne « Check obligation de retenue », vous pouvez vérifier, en une seule étape, si vous devez effectuer et verser une retenue sur les factures présentées pour l'exécution de travaux immobiliers, de travaux de gardiennage et/ou de surveillance ou certaines activités du secteur de la viande, réalisés par une entreprise déterminée. Il vous suffit d'introduire le numéro de l'entreprise concernée pour savoir s'il y a une obligation de retenue à verser au SPF Finances et/ou à l'Office National de Sécurité sociale.' Below this, there is a section titled 'Plus d'informations sur l'obligation de retenue' with links to 'site du SPF Finances' and 'site portail de la sécurité sociale'. At the bottom, there are logos for 'Service Public Fédéral FINANCES' and 'ONSS.be' (Office national de sécurité sociale), along with the website URL and a 'Besoin d'aide?' link.

On this website, you can easily consult the decision on withholding obligation on invoices for both social and fiscal debts. Please enter the company number of the company whose situation you wish to verify in the designated box (1) and then click on 'Check'.

First you will see the result for tax debts (FPS Finance). Next you will see the result relating to social debts (Social Security).

The screenshot shows the search results page. At the top, there is a search bar with 'N° d'entreprise' and a 'Check' button. Below the search bar, there is a status bar indicating 'Situation au 06/02/2023 17:07:40 pour' followed by a circled '1'. Below this, there are two main result sections. The first section is green and titled 'SPF Finances' with a circled '2'. It contains the text 'Soumis à obligation de retenue : NON' and 'Décision valable jusqu'au 23/02/2023'. The second section is red and titled 'Sécurité Sociale' with a circled '3'. It contains the text 'Soumis à obligation de retenue : OUI'.

Three outcomes are possible. They can be different depending on the company's social or tax debts:

- 1) Outcome 1 which is shown in a **grey box** means that the company does not fall within the scope of the relevant legislation.

- 2) Outcome 2 which is shown in a **green box** means there is no obligation to withhold on invoices. It also shows the validity date of this decision.
- 3) Outcome 3 which is shown in a **red box** means there is an obligation to withhold on invoices.

If you need more information on the result for tax liabilities (FPS Finance), please consult the [page Companies Withholding obligation of the SPF Finances website](#) .

For the results relating to social security, additional information is provided below.

What do I have to do?

In case of a green or grey box, you do not have to take any further action. You can pay the relevant invoice in full to your contractor.

In case of a red box for the social security section, you have to take action. You have to withhold 35% of the invoice to be paid and forward it to the NSSO.

How can I realise the withholding on invoices (35%) for social debts?

You pay 35% of the invoice amount to the NSSO into the account number BE76 6790 0001 9295. Please enter in the reference field the company for which this withholding is intended (including identification number and name of the company).

This amount is deducted from the invoice and you pay the remaining amount (possibly after a withholding for tax debts) to the contractor.

Questions?

If you have any questions or problems, please check our [Contact page](#) and get in touch.