

BROCHURE FOR POSTED EMPLOYEES / SELF-EMPLOYED WORKERS

Foreword

Are you a foreign employer who would like to send staff to Belgium temporarily, or a self-employed worker who would like to provide services in Belgium?

This requires you to comply with certain European Union and Belgian legal obligations. This brochure provides an overview of the main legal obligations.

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INTRODUCTION

The European Union (EU) has common rules aimed at protecting your social security rights when you travel in Europe (EU-27 plus Iceland, Liechtenstein, Norway, Switzerland and the United Kingdom).

The rules on the coordination of social security do not replace the national systems with a single European system. Each country is free to decide who is covered under their legislation, what benefits are provided and in what circumstances.

The rules apply as follows:

- to nationals of the EU, Iceland, Liechtenstein, Norway, Switzerland and the United Kingdom who are or were insured in one of these countries, as well as their family members.
- for British citizens: the Trade and Cooperation Agreement between the EU and the United Kingdom of 30 December 2020, which entered into force on 1 May 2021, provides for social security coordination. The agreement aims to guarantee a certain number of rights for EU citizens and UK nationals. This applies to EU citizens who will work, travel or settle in the United Kingdom and British nationals who will work, travel or settle in the EU after 1 January 2021.
- Chapter 2 of the Withdrawal Agreement of 1 October 2019, which entered into force on 1 January 2021, provides for the rights of employees and self-employed persons.

- to Stateless persons or refugees living in the EU, Iceland, Liechtenstein, Norway, Switzerland or the United Kingdom who are or were insured in one of these countries, as well as their family members.
- Non-EU nationals residing lawfully in the EU and who have moved within these countries, as well as their family members.

In the context of Brexit, third-country nationals who are legally resident, or stateless persons or refugees (and their family members and survivors) who are in a cross-border situation involving the EU and the United Kingdom, are included as beneficiaries of the Withdrawal Agreement, in accordance with Article 30(1)(g) of the Agreement. As a result, their rights under Regulation (EC) No 883/2004 are protected, provided that their situation that started before the end of the transition period has continued without interruption.

Third-country nationals must have a valid residence permit under the legislation of the state in which they are resident.

1. OBLIGATIONS FOR EMPLOYERS SENDING STAFF TO BELGIUM

A general overview of these obligations is available on the following websites:



- Federal Government website:

EN | http://www.belgium.be/en/work/coming_to_work_in_belgium/ and
EN/FR/NL | http://www.belgium.be/en/work/posting_workers_to_belgium

- Limosa website: NL/FR/DE/EN | <http://www.limosabe.be/>, where you can find useful information about social security.
- Federal Public Service Employment, Labour and Social Dialogue website (with a choice of languages):
NL/FR/DE/EN |
<https://employment.belgium.be/en/themes/international/posting?id=6540>

Belgian liaison office for posting workers to Belgium (*single point of contact, SPOC*)

The Belgian liaison office is the first point of contact for foreign employers wishing to post workers to Belgium. It is responsible for providing information to employers and workers posted in Belgium about general labour law matters and guiding them, if necessary, to the competent services.

Contact details of the Belgian liaison office:

Federal Public Service (FPS) Employment, Labour and
Social Dialogue

Direction générale Droit du travail et études juridiques

Rue Ernest Blerot 1

1070 Bruxelles

Telephone: + 32 (0)2 233 48 22

Email: dej@emploi.belgique.be

1.1 Filing a Limosa declaration before starting work

Are you a non-Belgian employer sending an employee to work in Belgium?

You must provide notification of this by completing the Limosa-1 electronic declaration. This concerns any individual not subject to Belgian social security who comes to work in Belgium temporarily and/or partially.

Before starting work, you must file an electronic declaration in the presence of your workers who are not usually established in Belgium. Immediately after filing the declaration, an L-1 receipt is issued. This receipt must be given to the Belgian client or partner. For further information, please see:



- EN/NL/FR/DE | https://www.international.socialsecurity.be/working_in_belgium/en/home.html
- EN/NL/FR/DE | www.Limosa.be

1.2 Appointing a liaison officer

Before the start of the posting, the non-Belgian employer must appoint a liaison officer (through its Limosa declaration *or*, if they are not required to file a Limosa declaration, by sending an email to SPOC.LabourInspection@employment.belgium.be or by post to SPF Emploi, Travail et concertation, Direction générale du CLS, Administration centrale, rue Ernest Blerot, 1070 Bruxelles).

This natural person may reside either inside or outside Belgium. Their duty is to maintain contact with the inspection bodies in Belgium on behalf of the foreign employer. The inspection services

may make contact with this person to ask them for, or provide them with, any documents or notices on the employment of posted workers in Belgium, excluding contributions to supplementary occupational retirement schemes.

1.3 Obtaining an A1 certificate

(Certificate concerning the social security legislation applicable to posted workers (employees or self-employed persons))

1.3.1 Posting

European provisions on social security provide that the Member State where the work is carried out is responsible for social security (benefits and contributions). Posting workers is an exception to this principle. In the case of posted workers, the social security of the originating Member State continues to apply.

To post workers, an employer must fulfil a series of conditions:


- a) As an employer, you must usually carry out substantial operations in the country of origin, which is evaluated according to the following criteria in particular:
- the location of the company's registered office and head office;
 - the number of administrative staff employed in the country of origin;
 - the place of employment of the posted workers;
 - the location where most contracts are entered into with clients;
 - the law applicable to the contracts entered into with workers and clients;
 - the revenue in the country of origin.
- b) The direct link between the employer and worker must be maintained throughout the posting period.
- c) The worker is not posted to replace another posted worker as regards¹ membership of a social security scheme. The situation is different with regard to the application of Directive 96/71/EC on posted workers and the conditions of employment and remuneration ([see point 1.4 below](#));

¹ This concerns the application of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems and its implementing Regulation (EC) No 987/2009.

- d) The planned duration of employment in the other country must not exceed 24 months (or 12 renewable months), with respect to membership of a social security scheme².
- e) The situation is different with regard to the application of Directive 96/71/EC) on posted workers and the conditions of employment and remuneration ([see point 1.4 below](#));
- f) Before being posted to Belgium, the worker must have been covered by social security in the country of origin for at least 1 month.

The legality of the posting is demonstrated by means of form A1. This document proves that the posted worker is subject to social security in the Member State of origin.

You can obtain form A1 from the social security institution in your country of origin. You must be able to produce this form at each inspection.

 **Important:** Request the form in your country sufficiently in advance, as it may take some time for the document to be sent to you.

For further information, please see (choice of language | **EU**):

FAQs:


-  ▪ <https://ec.europa.eu/social/main.jsp?catId=857&langId=en&intPagId=972>

For official documents and decisions adopted by the Administrative Commission of the European Commission:

-  ▪ <https://ec.europa.eu/social/main.jsp?langId=en&catId=868>

1.3.2 Posting and simultaneous employment

European Commission's Practical guide on posting, September 2019. To access the guide (choice of language | **EU**):

-  ▪ <https://op.europa.eu/en/publication-detail/-/publication/8ac7320a-170f-11ea-8c1f-01aa75ed71a1>

For Decision No A2 of the Administrative commission concerning the interpretation of Article 12 of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems, please see (choice of language | **EU**):

² This concerns the application of Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems and its implementing Regulation (EC) No 987/2009.

- <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32010D0424%2802%29>

1.4 Compliance with the key aspects of Belgian working and remuneration conditions

Directive 96/71/EC, known as the Posted Workers Directive, amended by Directive (EU) 2018/957 and transposed into Belgian law, defines the consequences of posting workers mainly in terms of labour law:

- Any employer that posts its workers to Belgium is required to comply with Belgian working conditions (for work performed in Belgium, and including the conditions of remuneration and employment) that are laid down in legal and regulatory provisions (royal decrees) and, in the event of a breach, are punishable by criminal law and the provisions of an industrial agreement made mandatory by Royal Decree (i.e. collective work agreements whose breach is punishable by criminal law, excluding contributions to supplementary occupational retirement schemes).
- These provisions cover, in particular:
 - working time;
 - remuneration;
 - public holidays;
 - minimum paid annual holidays;
 - well-being of workers;
 - protective measures for pregnant women;
 - non-discrimination;
 - temporary agency work;
 - hiring-out of workers;
 - working conditions provided by collective agreements made compulsory by Royal Decree (sanctioned under criminal law).

During the posting, the employer must therefore comply with the following conditions:

The minimum wage: The worker's gross salary cannot be lower than the minimum wage in force in the sector concerned in Belgium. Allowances specific to the posting are considered part of the

remuneration, unless they are paid as a reimbursement of expenses actually incurred on account of the posting, such as expenses for travel, board and lodging (Article 3(7) of Directive 96/71/EC).

Except currently for transport, where it is impossible to determine which components of an allowance specific to the posting are paid as a reimbursement of expenses actually incurred on account of the posting and which components are part of the wage conditions, the full allowance is considered to be paid as a reimbursement of expenses (Article 6/1 of the Law of 5 March 2002 on working, remuneration and employment conditions for posted workers in Belgium and compliance with those conditions).

For further information, please see the following links (choice of language)



- **NL/FR/EN** | <https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium/remuneration?id=38256>
- **NL/FR/EN** | <https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium>
- **NL/FR** | <https://www.salairesminimums.be/index.html>.

Working time: The maximum number of working hours permitted and the mandatory minimum rest periods must be respected. A supplement of 50% (or 100% for Sundays and public holidays) must be paid for any overtime.

Granting rest periods on paid public holidays applicable in Belgium and granting annual leave.

In certain sectors, **contributions are payable to the welfare fund**, particularly in the construction sector; for further information, please see (choice of language):



- **NL** | https://www.international.socialsecurity.be/working_in_belgium/nl/eerste-keer-hier.html
- **FR** | https://www.international.socialsecurity.be/working_in_belgium/fr/premierevisite.html
- **EN** | https://www.international.socialsecurity.be/working_in_belgium/en/firstvisit.html
- **DE** | https://www.international.socialsecurity.be/working_in_belgium/de/ersterbesuch.html

Working conditions applicable when posting a worker for longer than 12 months

With effect from 30 July 2020, when the posting period is longer than 12 months, the posted worker must be able to benefit from all the remuneration and working conditions applicable in

their host Member State (including the remuneration and employment conditions, workers' and employers' rights and obligations, and the suspension of the employment contract), except the procedures, formalities and conditions governing the termination and conclusion of the employment contract (including the non-competition clause), and supplementary working pensions.

This therefore applies to work performed by these workers after the first 12 months of the posting period.

For posting periods that reached the limit of 12 months before 30 July 2020, the new provisions apply from the date of entry into force of the law, i.e. 30 July 2020.

If a worker is posted to replace another posted worker, the latter's posting is taken into account to calculate the total duration. To apply this cumulation rule, both workers must have performed *'the same task at the same place'*.

There are no transitional measures.

This specific arrangement does not apply to road transport for the time being.

An exception can be made based on a justified notification of a posting that lasts longer than 12 months:

As explained above, when the posting lasts longer than 12 months, since 30 July 2020 employers have had to apply additional working, remuneration and employment conditions.

However, the law provides for a temporary exception to the requirement to apply the additional working conditions.

Employers concerned can submit a request to the Federal Public Service for Employment, Labour and Social Dialogue (SPOC.LabourInspection@employment.belgium.be) or on the Federal Public Service Employment, Labour and Social Dialogue app, by means of a justified notification, to extend the 12-month period and for it to be exempt from the application of additional working conditions for a maximum period of 6 months.

For further information concerning the labour law applicable to posting, please visit (choice of language):



- **NL/FR/EN** | <https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium?id=6224>

- Directive (EU) 2018/957 of the European Parliament and of the Council of 28 June 2018 amending Directive 96/71/EC concerning the posting of workers in the framework of the provision of services
- Directive 96/71/EC of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services
- Directive 2014/67/EU of the European Parliament and of the Council of 15 May 2014 on the enforcement of Directive 96/71/EC concerning the posting of workers in the framework of the provision of services and amending Regulation (EU) No 1024/2012 on administrative cooperation through the Internal Market Information System (the 'IMI Regulation')
- Law of 5 March 2002 on working, remuneration and employment conditions for posted workers in Belgium and compliance with those conditions)
- Law of 12 June 2020 on various provisions concerning the posting of workers

1.5 At the request of the labour inspectorate: equivalent wage documents must be presented

At the request of the social inspectorate, the foreign employer must be able to provide a copy of the **wage documents** required in the country where it is established and that are comparable to those required in Belgium. A derogation is applied to these conditions regarding the individual account and payslip in accordance with the Belgian model.

For further information, please see (choice of language):



▪ **FR/NL/EN :**

<https://employment.belgium.be/en/themes/international/posting/concept-and-formalities?id=6196>

1.6 What other documents must foreign employers provide when requested by the inspectorate?

- 1) A copy of the posted workers' employment contracts or any other equivalent document;
- 2) Information on the foreign currency used for paying the remuneration, benefits in cash and in kind specific to the expatriation, and the repatriation conditions for the posted workers;
- 3) Time sheets specifying the start, end and duration of the daily working time of the posted workers;
- 4) Proof of payment of the posted workers' salaries.

At the request of the inspectorate, a translation of these documents must be provided (in Dutch, French, German or English). The documents can be provided on paper or in electronic format.

Payslips and remuneration certificates must also be submitted.

In addition, the social inspectors may ask the employer's contact person for all relevant information about the nature of the work, commercial contracts, working conditions, invoicing, the business activity, original payslips drawn up in the originating country, etc. Inspectors can ask for information that allows them to check whether the posting is legal, that it is not a letter-box company, etc.

This obligation applies from the start of the posting until 1 year after the end of the posting.

1.7 Applying for work permits

Employees who are not nationals of a Member State of the European Economic Area (EEA) or Switzerland and are employed by a company established in a Member State of the EEA or in Switzerland are legally authorised to work in Belgium, provided that:

- a) in the Member State of the EEA or in Switzerland where they reside, they have the right to reside or a residence permit valid for more than 3 months;
- b) they are legally employed in the Member State where they reside and the permit is valid for at least the duration of the work to be performed in Belgium;
- c) they have a regular employment contract;
- d) they have a passport and a residence permit valid for a duration at least equivalent to the duration of the service provided to ensure that they can return to their country of origin or residence.

If these conditions are not met, a work permit must be requested from the Region where the employee will be mainly employed.

- ⇒ The employer **must** apply for an entitlement to sponsor a worker for their non-Belgian workers. Their workers must hold a single permit for employment of more than 3 months or a 'B' work permit³ for employment of less than three 3 months.

Since 3 January 2019, non-European nationals wishing to stay and work for more than 90 days in Belgium must submit a single application to the competent Region, through their employer.

³ For the B permit, there are also (rare) cases of employment lasting more than 3 months that do not require a Belgian residence permit: cross-border commuters (a residence permit is not required in Belgium) and people registered at a hotel (this is equivalent to a stay).

this application is accepted, they will receive a single document certifying that they are authorised to stay in Belgium for more than 90 days to work there (single permit).

All residence permits issued by Belgium since 3 January 2019 include a statement on access to the labour market: *'Limited labour market'* or *'Unlimited labour market'* or *'Labour market: no'*.

👉 NB: British nationals, and their immediate family members, who hold a residence permit that is valid on 31 December 2020 will receive an 'M residence card' (Royal Decree on residence of 24 December 2020⁴). The municipal authorities in their place of residence will issue this card to them in 2021.

These individuals have the right to work in Belgium without having to apply for a work permit from the Regions. They remain, therefore, equivalent to European Union citizens, and so are exempt from having to hold a work permit as an employee (Royal Decree on employment of 27 January 2021⁵) or as a self-employed worker.

A similar measure concerns cross-border workers who were employed in Belgium until 31 December 2020 (they receive a 'type-N residence permit').

Furthermore, in addition to the work permit exemptions available to British nationals in the same way as any other foreign worker, the Brexit Trade And Cooperation Agreement⁶ includes more favourable provisions specifically for British workers, depending on the type of stay.

For further information, please visit the website of the relevant Region:

- 🌐 ▪ **Flanders: NL/FR/EN/DE** | <https://www.vlaanderen.be/en/working/british-workers-in-the-flemish-region>
- **Wallonia: FR/DE/EN** | <https://emploi.wallonie.be/en/home/travailleurs-etrangers/permis-de-travail.html>
- **Brussels Capital Region: FR/NL/EN** | <https://economy-employment.brussels/single-permit-work-permit>

⁴[Royal Decree of 24 December 2020 amending the Royal Decree of 8 October 1981](#) on access to the territory, residence, settlement and removal of foreign nationals in relation to the beneficiaries of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (Belgian Official Gazette of 31 December 2020).

⁵ [Royal Decree of 27 January 2021 amending the Royal Decree of 2 September 2018 implementing the Law of 9 May 2018 on the employment of foreign nationals in specific conditions of stay, in relation to Brexit](#) (Belgian Official Gazette of 19 February 2021)

⁶ Trade and Cooperation Agreement between the European Union and the United Kingdom of Great Britain and Northern Ireland of 24 December 2020.

- **German-speaking Community: DE** | <http://www.ostbelgienlive.be/desktopdefault.aspx/tabid-269/>

1.8 Requesting residence documents

When **non-EU residents** wish to come to Belgium to work, they must apply for a long-stay visa from the Belgian embassy responsible for the country in which they live.

Further information on the procedure and documents required are available on the website of the Immigration Office | Home Affairs Federal Public Service:



- **NL/FR/EN** | <https://dofi.ibz.be>
- **EN** | https://www.belgium.be/en/family/residence_documents_for_belgium

If you would like to receive further information, please contact the Immigration Office infodesk (infodesk@ibz.fgov.be – Tel.: +32 2 488 80 00).

When **EU residents** come to Belgium to work, they must register with the municipal authority where they are residing temporarily. This does not apply to people staying in a hotel, a youth hostel or a campsite, or any other establishment subject to the regulations on checks on travellers.

They will receive an Annex 3 ter ('Declaration of presence' for a stay of less than 3 months) or an Annex 19 ('Application for a registration certificate' for a stay of more than 3 months)⁷.



- **FR/NL/DE** | <https://ibz.be/nl/inschrijvings-en-aanmeldingsplicht-algemeen>
- **EN** | <https://ibz.be/en/registration-and-reporting-obligation-general>

1.9 Well-being, health and safety in the workplace

The Law of 4 August 1996 on the well-being of workers in the performance of their work and its implementing decrees apply to all employers that employ workers in Belgium. This law is the transposition into Belgian law of Council Directive 89/391/EEC of 12 June 1989 on the introduction of measures to encourage improvements in the safety and health of workers at work.

Further information on well-being at work is available on the following web pages (choice of languages):

⁷See Article 40(4), and Articles 41 bis, 42 and 42 bis of the [Law of 15 December 1980 on access to the territory, residence, settlement and removal of foreign nationals](#).



- **NL/FR/EN** |

<https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium/well-being?id=38260>

1.10 Construction site declaration and registration of attendance

1.10.1 Declaration of works

If you have entered into a contract as a construction contractor directly with the client (project owner) for building works in Belgium, you are potentially required to declare the works.

The online service of the National Office of Social Security (ONSS), the details of which are provided below, allows contractors of certain types of work to submit various declarations. These declarations are:

- the '30bis' declaration of works for the real estate sector.
- The following types of works are covered by the declaration obligation:
 - **building works** (Article 30 bis): these works include works on temporary and mobile construction sites, but certain activities in the agriculture, horticulture and forestry sectors are excluded. The list of these works is available on the social security portal site;
 - **delivery of ready-made concrete.**
 - **Finally, certain dangerous non real-estate works** carrying **increased risks for the health and safety** of workers (for example, works during which workers risk being exposed to asbestos) must also be declared.

The declaration obligation depends on the contract amount and whether or not the subcontractor is present.

These works are declared to the National Office of Social Security, Constructiv and Federal Public Service Employment, Labour and Social Dialogue;

- The '30ter' declaration of works falling under the responsibility of the joint committee of guarding and/or surveillance, and companies carrying out certain activities in the meat sector.

These works are declared to the National Office of Social Security (ONSS).

For further information, please see the following link (choice of language):



- **FR/NL/DE** | https://www.socialsecurity.be/site_fr/employer/applis/ddt/index.htm



A detailed list of the works is provided in the [Avis aux entrepreneurs de certains travaux et aux commettants](#) (Notice to contractors of certain works and project owners).



▪ **FR/NL/DE/EN**

| https://international.socialsecurity.be/working_in_belgium/en/home.html

1.10.2 Checkin@work or registration of attendance

Employers and contractors carrying out construction works declare the people present in certain places of work via Checkin@work. The system records who is present in which location and at what time.

This obligation is related to the obligation to declare works. It concerns the same sectors.

Checkin@work gives employers and contractors the means to register the attendance of their workers, subcontractor and self-employed subcontractors.

Self-employed workers and subcontractors can register themselves in the system. Registration must be completed every day before the person carrying out the works starts to work.

For building works, it is **obligatory** to register the attendance of workers for places of work where the total value of the works being carried out excluding VAT is equal to or more than **EUR 500 000**. You must register the attendance of workers as soon as this amount is reached:

- either at the start of works
- or during the works.

For further information, please see the link below (choice of language):



▪ **FR/NL/DE**

| https://www.socialsecurity.be/site_fr/employer/applics/checkinatwork/index.htm

2. OBLIGATIONS AS A SELF-EMPLOYED WORKER (NOT PERMANENTLY SETTLED IN BELGIUM)

2.1 Submit a Limosa declaration before starting work

When you carry out work temporarily or partially in Belgium as a non-Belgian self-employed worker in a risk sector (*construction, meat and cleaning*), you must submit a prior electronic declaration reporting your presence, including your identity details, and data relating to the

Belgian user. Immediately after filing the declaration, an L-1 receipt will be issued. This receipt must be given to the Belgian client (or partner) and the inspection service.

For further information and to access the Limosa online service, please see (choice of language):

- **FR/NL/DE/EN:**
 [| https://www.international.socialsecurity.be/working_in_belgium/en/limosa.html](https://www.international.socialsecurity.be/working_in_belgium/en/limosa.html)

2.2 Obtaining an A1 certificate

(Certificate concerning the social security legislation applicable to the holder)

European Union provisions on social security provide that the Member State where the work is carried out is competent for the applicable social security (benefits and contributions).


Exceptions to this principle are the posting and simultaneous employment on the territory of two or more Member States. If a worker is posted or employed simultaneously (if they pursue a substantial part of their activity there) on the territory of two or more Member States, the social security of the Member State from where the person is sent continues to apply.

In the case of posted workers, the following should be determined:

- ↳ whether the person is normally a self-employed worker in the sending State, particularly as regards the following criteria:
 - they still have a place of work;
 - they have a professional card in the country of origin;
 - they have a VAT number and pay taxes in the country of origin;
 - they are registered with the Chamber of Commerce or with a trade association;
- ↳ the person carries out a similar activity in the sending country and in the country of employment;
- ↳ the expected posting period is not longer than 24 months.

When simultaneously employed on the territory of two or more Member States, the person who normally pursues an activity as a self-employed person in two or more Member States is subject:

- a) to the legislation of the Member State of residence, if they pursue an essential part of their activity in that Member State;
- b) to the legislation of the Member State in which the centre of interest of their activities is situated, if that person does not reside in one of the Member States in which that person pursues a substantial part of their activity.


-  [https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010D0424\(02\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32010D0424(02)) (choice of language | **EU**)
- <https://ec.europa.eu/social/main.jsp?langId=en&catId=849> (choice of language | **EU**)

The posting or simultaneous employment on the territory of two or more Member States is recorded in the A1 form. This document proves that the posted worker is subject to social security in the Member State of origin.

You can obtain this form from the competent social security institution in your country of origin. It is important to make sure that the posting form can be presented at every inspection.

👉 **Important:** request the form in your country sufficiently in advance, as it may take some time for the document to be sent to you.

For further information, please see (choice of language | **EU**):

-  <https://ec.europa.eu/social/home.jsp?langId=en>
- <https://ec.europa.eu/social/main.jsp?langId=en&catId=868>

2.3 Requesting residence documents

A non-Belgian self-employed worker must apply for residence documents in the commune in which they are staying, if they come to Belgium for the purpose of carrying out commercial activities.

When **non-EU residents**, including British nationals, wish to come to Belgium to work, they must apply for a long-stay visa from the Belgian embassy responsible for the country in which they live.

Further information on the procedure and documents required are available on the website of the Immigration Office | Home Affairs Federal Public Service (choice of language):

-  **NL/FR/EN** | <https://dofi.ibz.be/en>

If you would like to receive further information, please contact the Immigration Office infodesk (infodesk@ibz.fgov.be – tel. +32 2 488 80 00).

When **EU residents** come to Belgium to work, they must register with the municipal authorities where they are residing temporarily. This does not apply to people staying in a hotel, a youth hostel or a campsite, or any other establishment subject to the regulations on checks on travellers.

They will receive an Annex 3 ter ('Declaration of presence' for a stay of less than 3 months) or an Annex 19 ('Application for a registration certificate' for a stay of more than 3 months).



- **FR/NL/DE** | <https://ibz.be/nl/inschrijvings-en-aanmeldingsplicht-algemeen>
- **EN** | <https://ibz.be/en/registration-and-reporting-obligation-general>

2.4 Providing evidence of basic knowledge of business management

Any business or craft enterprise (both natural persons and legal persons) must provide evidence of their basic knowledge of management when registering in the Crossroads Bank for Enterprises (CBE), whether they are pursuing a principal activity or an ancillary activity. For a high number of regulated professions, such as contractors of construction, painting and electricity works, evidence of specific professional skills must also be provided.

On 1 January 2015, this became a regional competency. Therefore, the business management and professional skills requirement does not apply in the Flemish Region.

In contrast, the Wallonia and Brussels Region require all self-employed workers (from Belgium, the EU or third countries) to provide both basic knowledge of management and sector-specific professional skills.

However, under Article 5 of Directive 2005/36 of the European Parliament and of the Council of 7 September 2005, foreign businesses from the European Economic Area (EEA) are not required to provide evidence of entrepreneurial skills if they come to Belgium to carry out the works on a temporary and occasional basis without being established in Belgium and if:

- 1) they are legally established in their country of origin to pursue the same profession there;
and
- 2) they have pursued the profession for at least two years during the ten years before the works.

The requirement to have pursued the profession for two years is not applicable when the profession is regulated in the country of origin.

Contact details of the competent bodies:

1. Flanders

Vlaams Agentschap Innoveren & Ondernemen (VLAIO)

Info over basiskennis bedrijfsbeheer (Information on basic business management):



NL/EN | <https://www.vlaio.be/nl/andere-doelgroepen/flanders-innovation-entrepreneurship/information-support-and-advice/discover-how>

Contact: <https://www.vlaio.be/nl/over-ons/hoe-neem-je-contact-op-met-vlaio>

2. Brussels

Brussels Economy and Employment | Brussels Regional Public Service

Service Économie

Boulevard du Jardin Botanique, 20

1035 Bruxelles

Tel: +32 2 800 35 93 Tel.: +32 2 800 33 61

 **FR/NL/EN** | <https://economy-employment.brussels/>

3. Wallonia

Service public de Wallonie DGO 6

Département du développement économique

Direction des projets thématiques

Place de Wallonie 1 (RW-DC)

5100 Jambes

Tel: +32 81 33 31 55

FR | https://economie.wallonie.be/Dvlp_Economique/Projets_thematiques/Regionalisation/Starter/gestion_base.html

2.5 Obtaining a professional card

A self-employed non-EEA citizen who wishes to pursue a professional activity in Belgium must generally have a professional card unless they meet the conditions for exemption⁸. This competency was transferred to the Regions on 1 January 2015.

Exemptions are possible in the case of posting.

Self-employed service providers who are not citizens of an EEA Member State or of Switzerland and who are established in a Member State of the EEA or in Switzerland and who move to Belgium temporarily to provide services are exempt from obtaining a professional card if they meet all of the following conditions:

- a) they have a residence permit or a residence card valid for longer than 3 months in the Member State of the EEA or in Switzerland where they reside;
- b) they legally pursue a self-employed activity in the Member State where they reside and the permit is valid for at least the duration of the services to be provided in Belgium;

⁸ [Royal Decree of 3 February 2003 exempting certain categories of foreigners from the obligation of holding a professional card to pursue a self-employed professional activity](#)

- c) they have a passport and a residence permit valid for a duration at least equivalent to the duration of the service to ensure that they can return to the home country or residence.

If these conditions are not met, an application for a professional card must be made to the Region where they are pursuing the self-employed activity.

More information is available on the website of the competent Region.



- **Flanders: NL/FR/EN/DE** | <https://www.vlaanderen.be/en/professional-card-for-foreign-entrepreneurs>
- **Brussels: FR/NL/EN** | <https://economy-employment.brussels/professional-card>
- **Wallonia: FR/DE/EN** | <https://emploi.wallonie.be/en/home/travailleurs-etrangers/carte-professionnelle.html>

Since 1 November 2020, United Kingdom nationals who want to pursue a self-employed activity in Wallonia must apply for a professional card.

▪ **German-speaking Community**


Ministerium der Deutschsprachigen Gemeinschaft, Abteilung Beschäftigung, Gesundheit und Soziales

Gospertstraße 1

4700 Eupen

Tel.: +32(0) 87 59 64 86 Fax: +32(0) 87 55 64 73

 **DE** | <http://www.ostbelgienlive.be>

 Since Brexit and the end of the transitional measures, United Kingdom nationals are considered third-country nationals and must hold a professional card in order to pursue a self-employed activity.

2.6 Work site declaration and registration of attendance

2.6.1 Declaration of works

If you have entered into a contract as a contractor directly with the client (project owner) for building works in Belgium, you are potentially required to declare the works.

The online service of the ONSS, the details of which are provided below, allows contractors of certain types of works to submit various declarations.

These declarations are:

1. the '30bis' statement of work for the real estate sector.

The following types of works are covered by the declaration obligation:

- **building works** (Article 30 bis): these works include works on temporary and mobile construction sites, but certain activities in the agriculture, horticulture and forestry sectors are excluded. The list of these works is available on the social security portal site;
- **delivery of ready-made concrete.**
- Finally, **certain dangerous non real-estate works** carrying **increased risks for the health and safety** of workers (for example, works during which workers risk being exposed to asbestos) must also be declared.

The declaration obligation depends on the contract amount and whether or not the subcontractor is present.

These works are declared to the National Office of Social Security (ONSS), Constructiv and the Federal Public Service for Employment, Labour and Social dialogue;

2. The '30ter' declaration of works falling under the responsibility of the joint committee of guarding and/or surveillance, and companies carrying out certain activities in the meat sector.

These works are declared to the National Office of Social Security (ONSS).

For further information, please see the following link: (choice of language)



▪ **FR/NL/DE** | https://www.socialsecurity.be/site_fr/employer/applics/ddt/index.htm

A detailed list of the works is provided in the [Avis aux entrepreneurs de certains travaux et aux commettants](#) (Notice to contractors of certain works and project owners).

2.6.2 Checkin@work or registration of attendance

Employers and contractors carrying out building works declare the people present in certain places of work via Checkin@work. The system records who is present in which location and at what time.

This obligation is related to the obligation to declare works. It concerns the same sectors.

Checkin@work gives employers and contractors the means to register the presence of their workers, subcontractor and self-employed subcontractors.

Self-employed workers and subcontractors can register themselves in the system. Registration must be completed every day before the person carrying out the works starts to work.

For building works, it is **obligatory** to register the attendance of workers for places of work where the total value of the works being carried out excluding VAT is equal to or above **EUR 500 000**. You must register the attendance of workers as soon as this amount is reached:

- either at the start of works
- or during the works.

For further information, please see the link below:



▪ **FR/NL/DE**

| https://www.socialsecurity.be/site_fr/employer/applics/checkinatwork/index.htm

3. OBLIGATIONS AS A TEMPORARY EMPLOYMENT AGENCY

1) With regard to temporary agency workers posted to Belgium, foreign agencies are required to meet the same obligations as employers that post workers to Belgium (see [point 1](#)).

2) Obtain a prior accreditation as a temporary employment agency:

Hiring out (loaning) staff is in principle prohibited in Belgium, except for an accredited temporary employment agency. Operating as a temporary employment agency in Belgium also requires prior authorisation from the competent authorities (Wallonia, Brussels Capital Region, German-speaking Community) according to the region where the temporary agency worker is employed.

3) If the user hires temporary agency workers, they are required to inform the employees' employer (the temporary employment agency) of the working conditions in their undertaking and warn the agency when the worker will work in another State of the European Economic Area or in Switzerland.

For further information, please see (choice of language):



▪ **Flanders: NL/FR/DE/EN** | <https://www.vlaanderen.be/en/recognition-of-temporary-employment-agencies>

▪ **Wallonia: FR/DE/EN** | <https://emploi.wallonie.be/en/home/creation-demploi/agences-de-placement.html>

▪ **Brussels Capital Region: FR/NL** | <https://economie-emploi.brussels/agence-emploi>

▪ **German-speaking Community**

DE | <http://www.ostbelgienlive.be/desktopdefault.aspx/tabid-274/5241read-34546/>

4. TAX OBLIGATIONS

Belgium has signed a treaty governing tax payment procedures with many countries. These treaties can be consulted on www.fisconet.fgov.be. For further information about your specific situation, you can contact:

Federal Public Service (FPS) Finance

Administration générale de la Fiscalité
Internationale – Belintax
North Galaxy, Tour A – 15
Boulevard du Roi Albert II 33, bte 26
1030 Bruxelles – Belgium
Tel.: +32 257 634 70
belintax@minfin.fed.be

5. LABOUR INSPECTORATE AND PENALTIES

1. Different social inspection services, including the competent federal and regional social inspection services, monitor compliance with the social laws for which they are declared competent by the legislator.

For further information about these services, their competences, means of action, please see (choice of language):



▪ **FR/NL** | <https://www.siod.belgie.be/fr/sirs/les-services-dinspection>


2. Non-compliance with the obligations described in sections 1, 2 and 3 may be punished with penalties of up to EUR 48 000 per worker concerned, according to the severity of the offence. If no criminal proceedings are brought, administrative fines may be imposed.
3. The penalty levels and amounts are included in Articles 101 and 102 of the Social Criminal Code of 2 June 2010 and Article 52 of the Law of 5 March 1952 on additional decimals on criminal fines;







Level of penalty	Prison sentence	Criminal fine	Administrative fine
Level 1			from EUR 80 to EUR 800
Level 2		Either a criminal fine from EUR 400 to EUR 4 000	Or an administrative fine from EUR 200 to EUR 2 000
Level 3		Either a criminal fine from EUR 800 to EUR 8 000	Or an administrative fine from EUR 400 to EUR 4 000
Level 4	A prison sentence from 6 months to 3 years	And/or a criminal fine from EUR 4 800 to EUR 48 000	Or an administrative fine from EUR 2.400 to EUR 24 000

For a certain number of offences, the fine is multiplied by the number of workers affected by the offence.

For regional offences, the Regions and Communities have the power to impose an administrative fine. The administrative fines services of the FPS Employment Labour and Social Dialogue has the competence for federal offences.

For further information, please see:

- Flemish Region** - Department of Work and Social Economy – Political section, legal service, administrative fines unit
 Boulevard du Roi Albert II 35 boîte 20, 1030 Bruxelles (Bâtiment Ellips)
 Tel.: +32 2 553 09 62
 email: administratievegeldboeten@vlaanderen.be
 **NL/FR/EN/DE** | www.vlaanderen.be/departement-werk-sociale-economie
- Brussels Capital Region** Economy and employment – Administrative fines unit
 Direction Coordination et Finances
 Boulevard du Jardin Botanique 20, 1035 Bruxelles
 **FR/NL/EN** | <https://economy-employment.brussels/>
- Wallonia** – Administrative fines service
 Wallonia Public Service Economy, Employment, Research
 Département de l'Inspection
 Avenue Gouverneur Bovesse 103-106, 5100 Jambes
 **FR/NL/EN** | www.wallonie.be

- **German-speaking Community** – Ministerium der Deutschsprachigen Gemeinschaft
 - Gospertstraße 1, 4700 Eupen
 **DE** | www.ostbelgienlive.be
 - **For the FPS for Employment, Labour and Social Dialogue:**
 SPF Emploi, travail et concertation sociale,
 Direction générale Droit du travail et études juridiques
 Direction des Amendes administratives
 Rue Ernest Blerot, 1, 1070 Bruxelles
 **FR/NL** | [Procédure administrative - Service public fédéral Emploi, Travail et Concertation sociale \(belgique.be\)](http://www.belgique.be/procure-administrative-service-public-federal-emploi-travail-et-concertation-sociale)
4. Non-compliance with certain obligations can also have other consequences. For certain obligations, criminal proceedings can also be brought against your client, the Belgian user.
- Illegal 'hiring-out' of staff. For further information, please see (choice of language):
 ▪ **FR/NL** | <http://www.emploi.belgique.be/defaultTab.aspx?id=3470>
 - Joint and several liability for salaries. For further information, please see:
 ▪ **FR/NL** | <http://www.emploi.belgique.be/defaultTab.aspx?id=442>
 - Penalties for illegal employment of workers outside the EEA:
 - **FR/NL** | <http://www.ejustice.just.fgov.be/eli/loi/2013/02/11/2013200528/justel>
 - **NL/FR** | <http://www.ejustice.just.fgov.be/eli/decreet/2004/04/30/2004036200/justel> (art 13/5 et 13/6)
 - The status of employed or self-employed worker. For further information, please see:
 ▪ **FR/NL** | <http://www.emploi.belgique.be/defaultTab.aspx?id=42058>
5. The labour inspectorate cooperates closely with its colleagues in other countries, for the purpose of checking A1 documents via the SPOC, other information via the Internal Market Information System (IMI), the European Commission platform of the competent supervisory authorities.
-  https://ec.europa.eu/internal_market/imi-net/index_en.htm (choice of language | **EU**).

This sharing of information helps to gather strong evidence of offences committed in Belgium by a foreign company and information on its status and activities in the country of origin.

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Responsible editor: Service d'informations et de recherche sociale (SIRS)

rue Ernest Blerot 1 – 1070 Bruxelles – Belgium

Info@sirs.belgique.be

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