IMPORTANT NOTICE

BELGIUM – New Government Notification Requirement for Employers of Foreign Nationals

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Beginning April 1, 2007, employers sending foreign nationals to Belgium on assignment must make a "Limosa declaration" notifying the Belgian Ministry of Social Security about the assignment before the employee arrives in Belgium. Employers who have sent foreign nationals to Belgium on assignment prior to April 1, 2007 must notify the Ministry by September 30, 2007. Severe penalties may be applied for non-compliance.

Beginning April 1, 2007, employers sending foreign national employees to Belgium on assignment must notify the Belgian Ministry of Social Security about the assignment before the employee arrives in Belgium. This requirement, called a LIMOSA declaration, applies to all foreign nationals (EU and EEA nationals included) that will work in Belgium without a Belgian employment contract, including self-employed persons, trainees, and business visitors who will be present in Belgium more than five working days in one month. Foreign employees working under an employment contract with a Belgian employer are already reported to the Belgian Ministry of Social Security.

Employers who have sent foreign national employees to Belgium on assignment prior to April 1, 2007 must notify the Belgian Ministry of Social Security by September 30, 2007.

Foreign employers should ideally submit the declaration electronically using an on-line form; however they may also submit the form via fax or mail. Once the declaration has been submitted, the employer may print out (or will be sent, if submitting a paper declaration) a "Limosa-1 certificate" as evidence of notification***. The employee should carry a copy of this certificate to Belgium***. The declaration form and additional information are available at http://www.limosa.be/.

The Belgian host company, if any, will be responsible for ensuring the foreign employer has made the required declaration. If the foreign employer has not done so, the Belgian host company must do so via the Ministry of Social Security website at http://www.socialsecurity.fgov.be/. However, this does not exempt the foreign employer from the notification requirement.

Both the foreign sending company and the Belgian host company, if any, may be subject to severe penalties in the event of non-compliance. These may include imprisonment of the foreign employer for up to two years and a fine of €6205 (approximately US$8000).

The new requirement is intended to enable the Belgian government to have better visibility of all foreign national workers in Belgium and to combat social security fraud.

For assistance, please contact the competent authorities in Belgium as follows:

Telephone: (32 2) 788 51 57 Fax: (32 2) 788 51 58

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