Temporary assignments in Belgium
New rules
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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](http://www.limosa.be).
### Who must be declared?

#### Obligations

A Limosa declaration must be made for:

- **all** employees, self-employed persons, and (self-employed) apprentices
- coming to **work** in Belgium **temporarily** or **partially**
- **who, in principle, are not subject** to the Belgian social security

### Exemption

You **may be exempted from the Limosa mandatory declaration** in certain circumstances or for certain activities, such as the following:

- persons responsible for the installation and assembly of goods
- persons responsible for urgent repair or maintenance works
- international drivers
- participants in scientific congresses or meetings in exclusive company
- self-employed business people
- self-employed directors
- sports people
- artists
- diplomats
- persons working for international organisations
- public servants

These exemptions are subject to strict conditions. You will find more information at [www.limosa.be](http://www.limosa.be)

The declaration may be made by the employer, the self-employed person, an employee, an apprentice or even the Belgian principal. You may also cooperate with a service provider.
You make the Limosa declaration **before** starting your assignment in Belgium.

**Electronically**

You can make a declaration via the internet at [www.limosa.be](http://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.
The certainty of the Limosa-1 declaration certificate

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.

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.
Do you regularly work in various countries?

Example:

A German independant 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.

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.
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.*

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

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 precise date will be communicated on the Limosa website www.limosa.be
What is the content of the declaration?

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

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

2. **For an employee we also want to know:**

<table>
<thead>
<tr>
<th>Who gives the assignment</th>
<th>the identification data of the employer</th>
</tr>
</thead>
<tbody>
<tr>
<td>How long per week</td>
<td>the weekly labour time of the employee</td>
</tr>
<tr>
<td>When exactly</td>
<td>the employee's time schedule</td>
</tr>
</tbody>
</table>
For the declaration of apprentices:

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

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.**
### Labour law obligations
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...

### Fiscal and VAT obligations
Such as income taxes, employee taxes, VAT declarations, impositions, formalities...

### Administrative formalities
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...

### More info:
[www.limosa.be](http://www.limosa.be)

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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.

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### 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](http://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