



BRUSSELS-CAPITAL REGION

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Brussels

POCKET GUIDE

# W Welcome to Brussels



Note: the administration or service in charge of every subject is marked in red in the text. All the contact data are listed in chapter 4 "Your partners in Brussels".



Many people think of Brussels as the political capital of Europe and the seat of many of the European institutions. But Brussels is also one of the world's leading business centres, located at the heart of an open economic market of more than 500 million people.

There are many arguments in favour of Brussels as a top business location. Its workforce is considered extremely well-educated, productive and multilingual. Brussels is a city of almost one million inhabitants with an astonishing variety of cultures, styles and nationalities. Unlike most European capitals, it is large enough to be cosmopolitan and small enough to allow its inhabitants to enjoy all the advantages of a city on a human scale. Because of its geographical and economical advantages, together with its outstanding quality of life, Brussels has convinced numerous overseas investors, from SMEs to international headquarters, to set up their company here.

The purpose of this pocket guide is to give foreign investors an overview of the legal environment and procedures for setting up a business in Brussels. Brussels Invest & Export looks forward to assisting you in investing in the Brussels-Capital Region.

[Welcome to Brussels, welcome home!](#)

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# 01 Why Brussels?





## Capital of Europe

Brussels' international reputation is largely due to the presence of the European Union and other international institutions. Officially recognised as the capital of Europe, Brussels is the home of the key political and decision-making institutions of the EU:

- ◆ The European Parliament
- ◆ The Council of Ministers of the EU
- ◆ The European Commission
- ◆ The Committee of the European Regions
- ◆ The Economic and Social Committee

Besides the European institutions, many international institutions such as NATO, the WEU, the Benelux and some 2 000 international organisations have chosen to locate their headquarters in the Brussels-Capital Region.

The presence of the European Union and other institutions has led to a major expansion of the international sector in Brussels over recent years, with an extended diplomatic corps, worldwide press, representatives of regions, lobby agencies and legal and consulting firms

- ◆ A diplomatic centre of importance: Brussels is second only to New York in terms of numbers of diplomats. Some 5 300 diplomats are accredited in Brussels.
- ◆ A worldwide press centre: about 1 200 journalists are accredited to the EU institutions in Brussels. They gather news for hundreds of press agencies, televisions and radio stations and newspapers.

- ◆ A decision making centre: for thousands of lobby agencies, law firms, NGOs and consulting companies, Brussels is recognised as a centre where critical decisions are made. Over 300 European regions have their offices in Brussels.
- ◆ The world's second most important conference centre: according to the Union of International Organisations, Brussels ranks second in the world for hosting international meetings.

## Belgium, a federal state

The country is governed by various bodies, each independently responsible for different areas of decision-making. The redistribution of decision-making follows three main lines:

- ◆ The first line is based on language and culture, and gives rise to the concept of Communities. Belgium has three Communities: the Flemish, the French and the German Community, each with its political institutions and administration.
- ◆ The second line relates mainly to economic matters, and has given rise to the concept of Regions. There are three Regions: Flanders, Wallonia and the Brussels-Capital Region.
- ◆ The Federal State retains extensive powers in areas such as foreign and domestic policy, defense, justice, social security and healthcare.



Belgium: a country with three regions

The Brussels-Capital Region itself is composed of 19 municipalities and has a total surface area of 162 km<sup>2</sup> (about 0.5 % of the total area of Belgium). The Region has more than one million inhabitants, of whom 30% are non-Belgians.



Brussels:  
a region with 19 municipalities

## A central location in Europe

Access to markets is a prime consideration for any company that is deciding where to set up in a foreign territory. In this respect, Brussels holds all the trump cards.

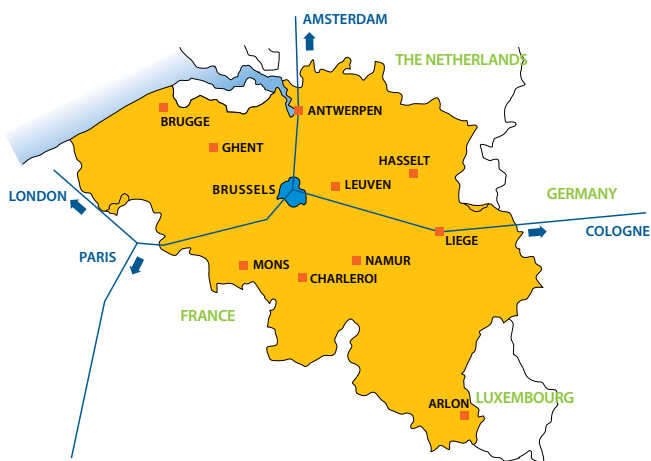


## A crossroads of motorways

Belgium has the highest road density of Europe (4.5 km road/km<sup>2</sup>), without major problems of traffic congestion. Five European motorways converge on Brussels and link it to many major European centers such as Paris, London, Amsterdam, Berlin, Luxembourg, Cologne and Hamburg.

Distances to major European cities:

London	256 km
Cologne	228 km
Amsterdam	198 km
Hamburg	581 km
Rotterdam	154 km
Frankfurt	373 km
Lille	117 km
Berlin	820 km
Paris	292 km
Luxembourg	214 km





## The high speed train network

Brussels is at the centre of Europe's rapidly developing high-speed rail network. HST lines connect Brussels directly with many major European cities, like London, Paris, Lille, Amsterdam, Cologne, Düsseldorf and Geneva. HSTs offer rapid connection from city centre to city centre.

Brussels-London	1.55 h
Brussels-Paris	1.20 h
Brussels-Amsterdam	1.55 h
Brussels-Cologne	1.55 h

## Brussels airport

Brussels international airport is only 20 minutes by road or rail from the city centre. About 83 airline companies offer regular passenger flights from Brussels airport to 225 destinations, and 19 companies offer cargo flights to 41 destinations. In 2010, the World Routes, the annual airline conference, recognized Brussels National as the "best European airport".

## The port of Brussels

Brussels has the second largest inland port in Belgium. It has a maritime harbour which can accommodate ships up to 4 500 tons. As a logistic and transport centre, Brussels port registers 24 million tons of goods shipped by train, road and waterway.

## The Brussels economy

With 10% of the population of Belgium, Brussels produces 19% of the country's gross national product.

The Brussels economy is a service-oriented economy: 91% of the employment and 88% of the added value is produced by service companies and companies supplying services to other companies.

Despite being a service-oriented economy, the Brussels-Capital Region maintains industrial activities: 9% of jobs and 12% of the added value are generated by the industrial sector.

It is estimated that Brussels generates around 10% of Belgian exports. The Brussels-Capital Region represents over one-fifth of the investments made in Belgium.

### Key sectors

#### \* The ICT sector

There are approximately 1 100 ICT companies in Brussels, providing employment for some 32 500 employees and generating an annual turnover of 3.2 billion €. It is possible to argue that Brussels has a significant ICT cluster, 30% of the Belgian ICT sector is concentrated in Brussels.

#### \* The health sector

This sector represents more than 600 companies and about 74 000 jobs. The Brussels region is well equipped in this field: it is home to three faculties of medicine and pharmacy, 47 hospitals, four university hospitals, specialised public research centres and numerous private centres. The main economic players in this sector are the large multinational drug companies as well as many small hi-tech companies in sectors such as pharmaceuticals, biotechnology and medical equipment.



### \* **The automotive sector**

The car industry (assemblers, suppliers, manufacturers and importers) has a major effect on the Belgian economy. In 2007, around 500 000 cars were produced in Belgium, of which 10% came off Brussels production lines. The automotive sector employs some 2 200 people in Brussels. These companies are active in areas such as industrial production, logistics, engineering, R&D, ICT and services.

### \* **The lobby and NGO sector:**

There are, according to some estimates, 15 000 lobbyists in Europe's political capital. As such, it is the world's second largest centre for lobbyists and NGOs (after Washington). Approximately 3 000 special interest groups of varying types exist in Brussels. This includes many European and international federations, hundreds of offices representing countries, regional and local authorities, citizen associations, consultants and law firms. Setting up in Brussels allows these offices to have a direct access to the European policy-making institutions.



### \* **The financial sector:**

Today, the Brussels Stock Exchange is one of the ten most important stock exchanges in the world. Belgians are recognised worldwide as leaders in fund management, transaction processing, as well as in trade finance. Brussels positions itself as a centre of excellence for transaction processing. Several international headquarters are based here, giving the city a strong expertise in this specialised field. The Belgian economy has always been dependant on international trade, and Belgian banks have developed a reputation for their expertise in structured trade finance. According to a recent survey by Euromoney, almost 80% of all complex trade finance deals are either initiated by a Belgian bank or include a Belgian bank as an active agent.

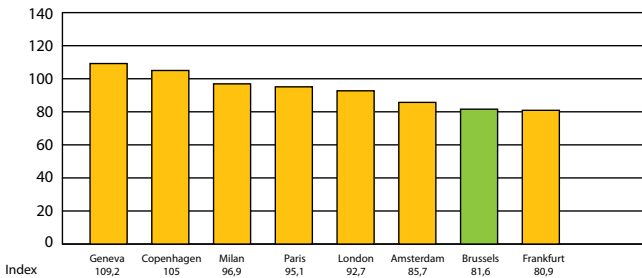
## Benchmarks

### A multilingual workforce

Business executives rank Brussels the second European city in terms of the number of languages spoken (European cities monitor, 2010). This is hardly surprising, as 30% of Brussels' residents are non-Belgians. The multilingual nature of the city is strongly enhanced by the presence of native speakers. In addition, Belgian citizens are open to learning and speaking foreign languages. Most schools teach French and Dutch, while English and German are routinely taught as third and fourth languages. All four languages are therefore used on a daily basis in Brussels.

### Cost of living

A recent survey by Mercer Human Resources ranked Brussels as one of the most pleasant places to live in Europe and one of its cheapest cities. The survey showed, for example, that the cost of renting a luxury apartment in Brussels was one-third of that in London. Transportation, food and other items were consistently cheaper in Brussels than in other major business centers in Europe. The survey concluded that Brussels was the least



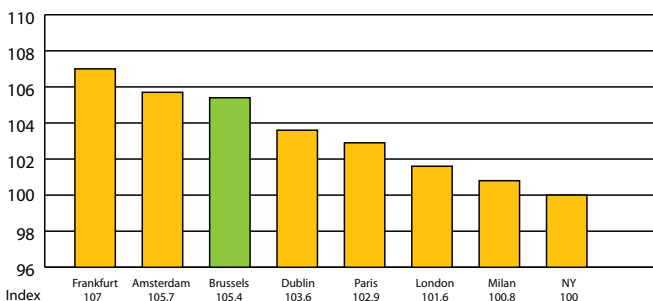
Source: Mercer Human Resource Consulting, "Cost of living ranking", June 2009



expensive capital in Western Europe; while salaries are lower in Brussels than in London or Paris, the average worker has greater purchasing power.

## Quality of life

Although a relatively small country, Belgium offers enormous variety to its residents. It is easy to appreciate a wide variety of geographic, ethnic and linguistic differences while traveling within the country. Political, culinary and religious diversities are there as well, adding to the richness of the brew. The country is studded with castles, churches and villages from the medieval era, offering visual delight and unlimited sightseeing opportunities. Art treasures abound, reflecting an artistic tradition that is well over a thousand years old. Educational institutions, famed since the Middle Ages, remain proud centers of scholarship and research. Belgians appreciate their leisure time and their quality of life; they strike a balance between work and private life that is hard to achieve in many other countries.



Source: Mercer Human Resource Consulting, "Quality-of-living survey", 2010

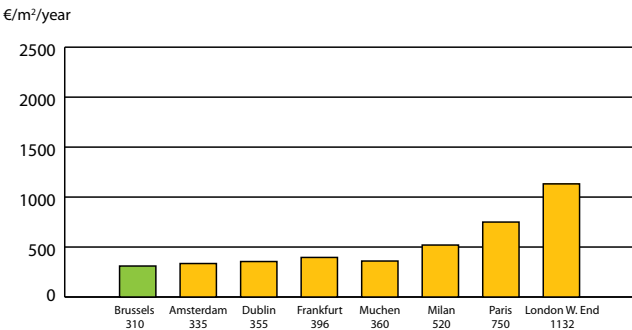


## Real estate

Finding adequate real estate at an affordable price is a key element in any business location decision. Reports by several real estate agencies point to the competitive position of the Brussels Region compared to other European cities.

### \* The office market

The average rent for offices is about 300 €/m<sup>2</sup> per year (Source: European Office Market, Prime Office Rents, Jones-Lang LaSalle, Q2 2011). Compared to the other European capitals and cities, office rents in Brussels are low, particularly given the advantages of the international environment in Brussels.

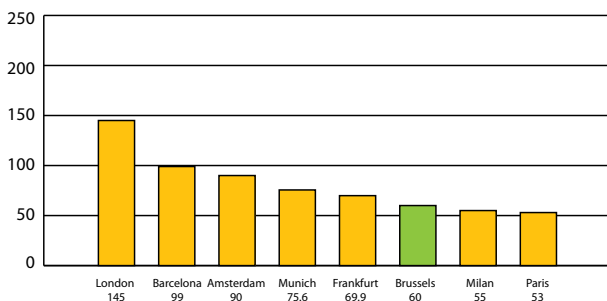


Source : European Office Market, Prime Office Rents, Jones-Lang LaSalle, Q2 2011

## \* The industrial market

The BRDA (Brussels Regional Development Agency) registered 325 000 m<sup>2</sup> of workshops and warehouses for rent or sale in Brussels. Rents range from 40 to 60 € per m<sup>2</sup>, depending on location and specification (source: Jones Lang La Salle, European Industrial Market, Prime Rents, Q4 2009).

€/m<sup>2</sup>/year



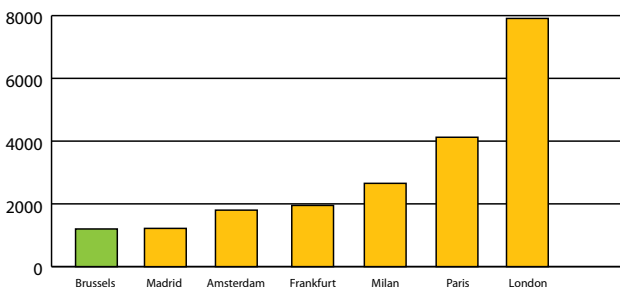
Source: Cushman & Wakefield, European Industrial Market, Prime Rents, Q4 2009

## \* The residential market

House prices in Brussels have yet to soar as they have done in cities like London or Paris and there is no reason to expect inflationary pressure in the future. Rents in the city are cheap compared with other European capitals. Even in areas where expatriates tend to live, prices are very reasonable, and the quality of housing stock is very high. Leases tend to extend to three years or more.

€/month

Monthly rent apartments 120 m<sup>2</sup>



Source: The Global Property Guide, Rental Yields, 2010

02

Setting up a

# Business





## Finding a Location

**Contact:** Brussels Regional Development Agency (BRDA)

Like many major cities, Brussels has a mainly service-driven economy. The infrastructure of the city is well-adapted to the needs of this economy, with a plentiful supply of high-quality office buildings. Brussels also is a centre of industry, with manufacturing and production of goods concentrated in specific areas of the city.

### Office zones

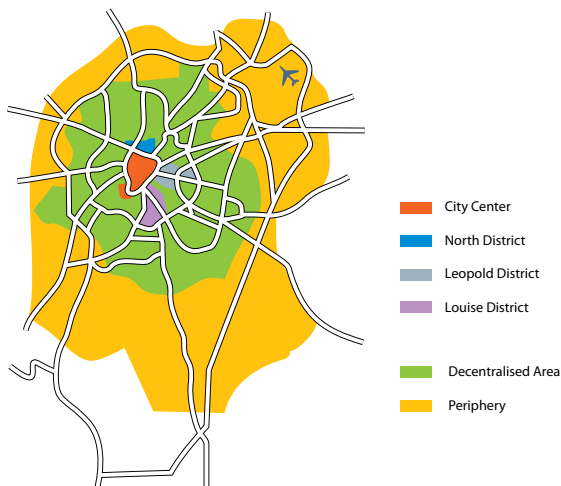
**The Pentagon** is the name given to the inner city of Brussels. It is easily accessible by public transport and contains many large business hotels and key shopping districts. This is where the Belgian government institutions, major companies and large financial institutions have their offices.

**The North District** is a few minutes walk from the city centre. This area was targeted for development ten years ago and has become a prime location for the headquarters of large multinational corporations, as well as Belgian companies.

**The Leopold District**, or the European quarter, has expanded exponentially as Brussels has developed into the capital of Europe. This is where EU institutions are housed, as well as embassies and non-governmental institutions.

**The Louise district** is the main upmarket shopping district in the city as well as the location of some of the most prestigious businesses in Europe. Here you will find department stores, law firms, PR companies, advertising agencies and other service-orientated companies.

Other more **decentralised business districts** are located in the suburbs, primarily along the Boulevard du Souverain, Chaussée de la Hulpe and Boulevard du Triomphe.



## Industrial Areas

Industrial companies and warehouses are largely situated in the urban industrial zones. These comprise the Erasme area, the North Ring area and the Brussels port zone.

The Brussels Regional Development Agency (BRDA) develops and manages industrial estates, science parks and renovated property for business use. These sites are open to enterprises that fulfill certain criteria, in particular in terms of workforce, added value and environmental impact.

A company can only set up in one of the four research parks managed by the BRDA under a strict number of conditions. The BRDA offers industrial zones, research parks and office space spread over 42 sites.

The BRDA manages a database containing a list of real estate currently available for companies to rent or buy in Brussels. The database can be consulted free of charge and a personalised



detailed selection can be made on-line ([www.inventimmo.be](http://www.inventimmo.be)). The database has links to the websites of the main Belgian and international real estate-agencies based in Brussels.

## Business centres

Brussels offers companies a wide range of offices in business centres located in new or renovated buildings. These are fully equipped with IT-infrastructure and offer facilities such as flexible renting contracts and multilingual secretarial support.

## Creating a Company

Contact: Brussels Invest & Export

## Legal entities

### Subsidiary or branch office

An investor interested in starting activities in Belgium can either set up a subsidiary company or open a branch office. This choice can have significant legal consequences. The main differences are as follows:

#### \* **Liability:**

- ◆ By setting up a company, the parent creates a separate legal entity. The liability of a Belgian subsidiary is limited to its own assets, so that a shareholder's liability is limited to the amount of the capital to which he has subscribed.
- ◆ A branch office of a foreign company, on the other hand, has no separate legal personality. This means that the obligations incurred through such a branch affect all the



assets of the parent company, so that the parent is liable for all the debts and obligations of the Belgian branch office.

**\* Applicable legislation:**

- ◆ A Belgian subsidiary is in principle subject to Belgian law, even if the company is controlled from outside Belgium or incorporated according to foreign law. If the subsidiary's business is conducted from a place located within the Belgian territory, Belgian law applies.
- ◆ Due to the legal principal of unity with the foreign head office, the branch office will be considered as a foreign company rather than as a Belgian company.

This differentiation can be important in areas such as marketing and tariff rates.

## **Different types of companies**

An investor wishing to conduct a business in Belgium will be required to select an appropriate legal format. The most common types of company are the stock corporation, the limited liability company and the cooperative company. Nevertheless, the investor can choose other legal entities such as general partnership, sole proprietorship, joint venture or limited partnership.

### **a) Stock Corporation**

The nv/sa format is selected in particular for larger enterprises.

- ◆ **Capital:** the minimum capital of the nv/sa must amount to at least 61 500 €. The aforementioned minimum capital must always be paid by the founders (at least two) at the time of constitution.

- ◆ Management: at least three directors must be appointed to the board of the nv/sa. Where there are no more than two founders or shareholders, a board composed of two directors is sufficient.

### **b) Limited Liability company**

A bvba/sprl is particularly interesting for small companies. Belgian corporate law provides relatively simple and flexible operating rules.

- ◆ Capital: the minimum capital of the bvba/sprl is 18 550 €, of which 6 200 € must be fully paid in at the time of constitution by the founder (one or more).
- ◆ Management: the bvba/sprl is managed by one or more business managers.

### **c) Cooperative company**

This is a very flexible company form. There are two types: one with unlimited liability (cvoha/scris) and one with limited liability (cv/sc). The following observations relate only to the second type.

- ◆ Constitution: at least three partners are needed in order to constitute a cv/sc.
- ◆ Capital:
  - ◆ A fixed amount, which must represent at least 18 550 € of issued capital.
  - ◆ A variable portion, which varies with the entry and exit of partners, capital increases or the taking back of shares. For a cv/sc, at least  $\frac{1}{4}$  of issued capital and with a minimum of 6 200 €.
- ◆ Management: the cv/sc is managed by one or more business managers, whereby the partners may organise their management freely in their articles of association.

## Formalities of establishing

### Registration

Enterprises doing business in Belgium have to register at a corporate database, the so-called Crossroads Bank for Enterprises (Banque Carrefour des Entreprises - Kruispuntbank voor Ondernemingen) by visiting a so-called Guichet d'Entreprise - Ondernemingsloket.

In general, the following documents are needed to register a company at the Guichet d'Entreprise:

- ◆ A copy of the by-laws of the company.
- ◆ A copy of the ID-card and residence permit of the director of the enterprise and persons allowed to represent the enterprise in Belgium.
- ◆ A copy of the diploma of the above-mentioned persons.

Once the enterprise has been registered at the Crossroads Bank for Enterprises, it will receive a corporate registration number. This has to be mentioned on the enterprise's correspondence, documents and invoices.

### Procedure

#### a) Setting up a branch office

To form a branch office, the foreign corporation's board of directors must formally adopt resolutions deciding to open the branch office and appointing a legal representative empowered to manage the Belgian branch. These resolutions, together with the foreign company's articles of incorporation and by-laws, must be translated by a Belgian certified translator and published in the Belgian Official Gazette. The foreign corporation's most recent financial statements must be translated and filed with the National Bank of Belgium. Upon publication in the Official Gazette, the branch office must file for its identification number with the Crossroads Bank for Enterprises and subsequently for a Value Added Tax (VAT) number with the VAT Administration.

In addition to the fees for legal and tax advisers, the cost of setting up a branch includes:

- ◆ The translation fees (about 1.5 € per line).
- ◆ The cost of publishing the documents in the Belgian Official Gazette (177.30 €).
- ◆ The registration fee at the Crossroads Bank for Enterprises (73 €).

### **b) Setting up a subsidiary**

The legal steps required when establishing a company are similar for all legal forms of companies. The incorporation procedure consists of the following steps: drafting an incorporation deed and a business plan, notarising and registering the incorporation deed, publication in Belgium's Official Gazette, and obtaining a corporate registration number with the Crossroads Bank for Enterprises and a VAT number.

In addition to the fees for legal and tax advisors, the cost of creating a company includes:

- ◆ The notary's fee (between 1 000 and 1 500 €).
- ◆ The minimum capital.
- ◆ The expense of publishing the articles of incorporation in the Belgian Official Gazette (177.30 €).
- ◆ The registration fee at the Crossroads Bank for Enterprises (73 €).





## Hiring staff

### Employer's obligations

#### Registration, insurance and work regulations

In principle, every employer must register with the National Agency of Social Security (ONSS-RSZ).

In most instances the employer will choose to affiliate with a payroll agency who will serve as the collection agent for the various federal agencies (child allowances, health care and pension fund).

One of the important and mandatory obligations of the employer will be to arrange for an insurance policy against accidents at the workplace (which includes coverage for accidents occurred during the travel to and from the workplace). The employer will also have to establish work regulations and keep a register of employees.

#### Paying an employee

The calculation of the salary of a white-collar employee is governed by a variety of regulations and collective bargaining agreements and will vary from industry sector to industry sector. Payroll agencies exist to assist in carrying out these tasks for a reasonable fee.

A white-collar employee is paid per month, usually before the end of the month by wire transfer. Salaries are usually negotiated on a monthly basis. Most collective bargaining agreements stipulate that an employee is entitled to a 13th month (100% of normal monthly salary) and double vacation pay (single pay equals to the normal monthly salary, the double amounts to about 89% of the monthly salary). Salaries are linked to the retail price index.

The employer can also remunerate the employee by other compensations better known as “benefits in kind”. Most of these alternative forms of remuneration are interesting from the tax point of view and allow a company to reduce its social security contributions. Benefits in kind can include: company car, mobile phone, computers, group insurance, pension funds or stock options.

## **Social security**

Belgian social security legislation consists of specific regulations that provide for unemployment benefits, pensions, sickness and disability benefits, family and child allowances, industrial accidents and health care. The payment of social security contributions is compulsory.

Blue and white collar workers pay 13.07% of their salary, while employers pay between 32 and 38% of the gross salary, depending on the sector. The employer’s social security contributions are calculated on the gross salary, while the employer deducts the employee’s contributions from the gross salary. These are remitted every three months by the employer to the National Social Security Agency.

Based on bilateral agreements, some non-EU residents may be exempt from Belgian social security contributions and can remain subject to the social security system of their country of origin for a limited period of time.

## **Employment agreements**

### **Types of employment agreements**

#### **a) Fixed-term employment agreements**

A fixed-term employment agreement is one where the parties agree that the agreement will automatically end at a given point in time that is defined at the time of hiring. In order to be legally valid, the agreement must indicate a specific date and/or an event which should occur at a set date, after which the parties will be free of their respective obligations.

There are several consequences of this type of agreement:

- ◆ The agreement comes to an end when the term as defined has been reached, without either the employer or the worker being required to express any wish to terminate the agreement.
- ◆ Should the parties continue to execute the agreement after the set expiry date, the agreement will then be subject to the same rules as if the agreement was concluded for an unlimited duration.

In order to be legally valid, such agreement will be in writing prior to the commencement of the employment. In the absence of a written document, the agreement will be subject to the same rules as an agreement of unlimited duration.

#### **b) Agreements concluded for clearly defined tasks**

This type of agreement also expires at a definite point in time, but the date is uncertain, as the agreement expires when the task entrusted to the worker has been completed.

At the time of hiring, the subject and the scale of the work to be carried out are defined precisely enough to allow the worker to determine, during the execution of the agreement, when the agreement will end.

This agreement is subject to the same formal rules as the fixed-term agreement.

#### **c) Agreements of unlimited duration**

This type of agreement does not specify a fixed term. As the duration of the agreement is not set, either party may in principle decide to terminate it at any time, subject to the giving of notice.

An agreement of unlimited duration may be concluded verbally. Nevertheless, some of the clauses that such an agreement may contain are only valid if in writing. A written document avoids many problems of proof.

#### d) Temporary employment agreement

Temporary labour is defined as an activity carried out within the framework of a labour agreement and intended to replace a permanent worker, or to respond to an extraordinary increase in work, or to carry out exceptional work.

This type of labour agreement must be concluded:

- ◆ For a fixed period
- ◆ For a clearly defined task
- ◆ To replace a permanent worker within the limits prescribed by law
- ◆ In writing, no later than the date when the worker enters into service
- ◆ Setting out the reason for the replacement.

#### Termination of employment agreements

In case of termination of an employment agreement, notice periods must be taken into account. The notice periods differ for white-collar and blue-collar workers. They are calculated according to the seniority of the employee.

Written notice must be given by the person terminating the agreement to the other party in the form of a registered letter mentioning clearly the duration of the period of notice.

If one of the parties has committed a “serious fault”, the agreement may be terminated at any time without prior notice, but within three days of the cause occurring. A serious fault is defined as an event that makes it virtually impossible for the employer and employee to continue to work together (e.g. theft, prolonged or unjustified absence from the workplace, non-payment of salary).

An employment agreement may stipulate a trial period, the purpose of which is to allow the parties to determine whether the appointment is mutually satisfactory. The trial period must in all cases be laid down in writing prior to the commencement of the employment agreement. The trial period constitutes a minimum of 7 days and a maximum of 14 days for blue-collar

workers. For white-collar workers a minimum period of one month applies; it cannot exceed 6 or 12 months depending on the level of salary.

## Foreign workers

### EU nationals

EU nationals and nationals from Iceland, Monaco, Norway, Switzerland and Lichtenstein enjoy free movement. An identity card or passport is sufficient to allow them to enter and reside in Belgium. In order to work in Belgium they do not need a work permit.

### Formalities to be completed by non-EU nationals

#### a) Residence permit

If a non-EU national wishes to remain in Belgium for over three months, he is subject to a visa requirement. He is required to make a prior, express application and to have been issued a special visa authorising temporary residence.

The applicant must fulfill the following conditions:

- ◆ Possess a valid passport
- ◆ Have sufficient resources and means for the period he is resident in Belgium
- ◆ Able to prove the purpose of his visit.

#### b) Work permit / Professional card

##### Employees – Work Permit

**Contact: Ministry of the Brussels-Capital Region (MRBC)**

An application for a work permit must be filed by the (Belgian) employer with the Administration for Economy and Employment. A work permit is granted for one year and is renewable

Individuals planning to make a significant level of investment in Belgium may be entitled to a preferential system..



## **Self-employed persons – Professional Card**

The professional card is the required authorization for a person of other nationality than any of the countries of the European Economic zone wishing to engage in a self-employed activity or a company mandate. The granting of a temporary residence visa depends on the professional card being approved.

The application for a professional card has to be made at the local town hall if the applicant is already living in Belgium or at the Belgian embassy or consulate of the country of residence.

Applications are sent to Federal Public Service Economy, which will examine them.

The professional card is valid for 5 years and is renewable.

## **LIMOSA Declaration**

**Contact:** LIMOSA Contact Center

Specific categories of non-EU nationals and self-employed (including EU-nationals) need to declare their activities in Belgium before getting started.

03

Taxation &

Incentives





## Taxation

### Value Added Tax (VAT)

#### Definition

VAT is a tax on goods and services which is paid by the final consumer and which is levied in successive stages, namely on each transaction in the process of production and distribution. In view of the fact that at each stage of this process the tax paid on the inputs can be deducted, only the added value is taxed at that stage.

#### Taxable transactions

- ◆ The supply of goods and services.
- ◆ The importation of goods into Belgium (coming from a country outside the EU).
- ◆ The intra-community acquisition of goods in Belgium (goods coming from a member state of the EU).

#### Rates

The EU members states apply the VAT system according to the same basic principles, but are free within certain limits to fix the applicable rates. As a result, rates vary from one country to another.

But this is of no importance from the competitive point of view within the Single Market since, for example, a product manufactured in Germany and sold in Germany will pay VAT

at the German rate, while the same product manufactured in Belgium and sold in Germany will not have paid VAT in Belgium but will pay the tax in Germany at the German rate.

The standard VAT rate amounts to 21%. A reduced VAT rate of 12% applies to supplies of goods and services such as pay television or social housing. A reduced VAT rate of 6% applies to goods and services considered basic necessities (food and pharmaceuticals), and to books, transport, concerts and hotels.

### **Customs warehouses**

Goods imported into Belgium from a country outside the EU are subject to VAT except when they are:

- ◆ In transit.
- ◆ Imported temporarily.
- ◆ Consigned to a customs warehouse.

If goods are consigned to a private customs warehouse, neither customs duties, excise duties nor VAT are charged. Such warehouses may be set up in any Belgian location, for any type of goods and whatever their value, origin or final destination.

Since the data are declared and checked at the moment of storage, goods can be removed for free circulation or for consumption at any moment, without Customs intervention. These removals are periodically regularised by means of a global declaration.

There is another important advantage: import duties can be calculated on the lowest value of the goods, i.e. the value of the goods at the moment of storage or at the moment of removal from the warehouse. By doing so, the declarant can declare the most advantageous dutiable value.



## Corporate Tax

### Definition

Companies and profit-making organisations with legal personality which have their registered office, their main business centre or their seat of management in Belgium are subject to Belgian corporate income tax.

These companies are subject to Belgian corporate income tax on their worldwide profits. If however the Belgian company derives income from a foreign branch, this income will be exempt from tax if the branch is located in a country which has a preventive double taxation treaty with Belgium.

Foreign companies can be subject to corporate income tax if they are carrying out business activities in Belgium through a branch (permanent establishment).

### Rates

The standard Belgian corporate income tax rate is currently 33.99%.

A reduced and progressive rate applies for companies which have a taxable profit not exceeding 322 500 €. This rate amounts to:

- ◆ 24.98 % in the bracket 0 € to 25 000 €.
- ◆ 31.93 % in the bracket 25 000 € to 90 000 €.
- ◆ 35.54 % in the bracket 90 000 € to 322 500 €.

These reduced rates only apply if the following conditions are met:

- ◆ The company's taxable profit does not exceed 322 500 €.
- ◆ The company is not a "financial institution".
- ◆ The shares are not held for 50% or more by one or more other companies.
- ◆ The company should not distribute dividends for an amount exceeding 13% of the issued share capital of the income year.

- ◆ The company pays a salary of at least 36 000 € to at least one manager of its managers (income year 2008).
- ◆ The company is not part of a group which owns a co-ordination centre.

## Individual Tax

### Taxable persons

Resident individuals are subject to individual income tax on their worldwide income which, in principle, is computed by aggregating all items of income such as business and employment income, real property income, income from movable property, and miscellaneous income.

A resident is defined as a person who has his domicile or centre of economic interests in Belgium. Any individual registered in the national register of persons is presumed to be resident, unless the contrary is proved. For married persons, the domicile is determined as the place where the family resides. This is an indisputable presumption.

Non-resident individuals are subject to Belgian tax only on their Belgian-source income.

A specific regime is applicable to senior foreign employees who are either transferred to Belgium or who are directly hired from outside Belgium (see “tax related incentives”).

### Rates

The progressive scale of individual income taxes for income year 2010 (assessment year 2011) is as follows:

Up to 7 900 €	25%
7 900 € to 11 240 €	30%
11 240 € to 18 730 €	40%
18 730 € to 34 330 €	45%
More than 34 330 €	50%



## Advance decision in tax matters (Advance Ruling)

The tax ruling is a unilateral written declaration by the Belgian Tax Authorities at the request of a (potential) taxpayer about the application of the tax law in a specific situation, which has not yet occurred, and as described by the taxpayer. The advance tax rulings are of particular importance in evaluating possible net profits in a planned investment project.

The ruling must be notified to the applicant within three months. No more than 15 days from the moment the request is considered complete, the tax authorities have to inform the taxpayer on the timeframe. A positive decision is valid for maximum 5 years.

## Incentives

### Tax related incentives

#### Notional interest deduction

All Belgian tax resident companies and Belgian branches of non-resident companies are allowed to claim a notional interest deduction on tax reflecting the economic cost of using capital, equal to the cost of long-term, risk-free financing. No advanced ruling is required for the application.

The deduction is equal to the amount of risk capital multiplied by 3.8 % for a large company and 4.3 % for small and medium companies (assessment year 2011).

If there is insufficient tax capacity in the year of deduction, the taxable amount can be carried forward for seven years.



## Depreciation

Depreciation can be applied on setting-up expenses and on intangible and tangible fixed assets with a limited economic lifetime.

Two depreciation methods are applicable: the straight-line and the double declining balance method. Under the straight-line depreciation method the asset is depreciated over its useful economic lifetime based on a fixed percentage of the acquisition value. The double declining balance method takes as depreciation percentage the double of the straight-line depreciation percentage with a maximum of 40% of the acquisition value, calculated on the value of the asset at the end of the previous fiscal year.

For certain new fixed assets, the tax administration has issued maximum depreciation rates:

- ◆ Commercial buildings and office buildings: 3%
- ◆ Industrial buildings: 5%
- ◆ Machinery and plant equipment: 10 to 20%
- ◆ Office furniture and equipment: 10 to 15%
- ◆ Vehicles: 20 to 25%
- ◆ Small equipment: 33 to 100%

Companies may deviate from these percentages in particular circumstances.

## Loss carry-forward

Losses of previous taxable years are deductible from the taxable income of each following taxable year (carry-forward principle) without limitation in time.

## Capital gains on shares

Capital gains on shares realised by a Belgian company are tax exempt if these shares qualify for the dividends received deduction. No minimum holding period or minimum participation is required in order to benefit from the exemption.

## Foreign executives

**Contact:** Federal Public Service Finance – Foreign Department

This regime is applicable to foreign executives who are either transferred to Belgium or who are directly hired from outside Belgium. The employees must have had a management position outside Belgium before they come to Belgium or they must have the necessary academic background in order to assume a management position in Belgium.

The assignment to Belgium must, in principle, be of a temporary nature, and the foreign executive will have to prove that he maintains his centre of economic interests outside Belgium. In general, the employer has to be a part of an international group of companies.

Foreign executives with a temporary assignment will, for Belgian tax purposes, qualify as non-residents. This means that the expatriate will only be taxable on the income related to the activities in Belgium and on his other Belgian source income.

The employee is not taxable, within certain limitations, on reimbursements of expenses incurred by him as a result of his temporary stay in Belgium. These costs are considered as expenses that are attributable to the employer, and consequently exonerates the executive.



## Grants

In Belgium, the power to grant public financial support lies mainly with the Regional authorities.

The Brussels Region government offers different types of grants: for investments, research and development, or employment and training.

The following chart gives an overview of the most important grants available to a foreign company setting up in Brussels. More detailed information on all grants and subsidies in the Region is available at [www.ecosubsibru.be](http://www.ecosubsibru.be).

## Definitions

MSME's	Staff	Turnover (million)	Assets (million)	Ownership by medium/large company
Micro enterprise	< 10	< 2	< 2	< 25 %
Small enterprise	< 50	< 10	< 10	< 25 %
Medium enterprise	< 250	< 40	< 27	< 25 %

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MRBC Ministry of the Brussels Capital Region

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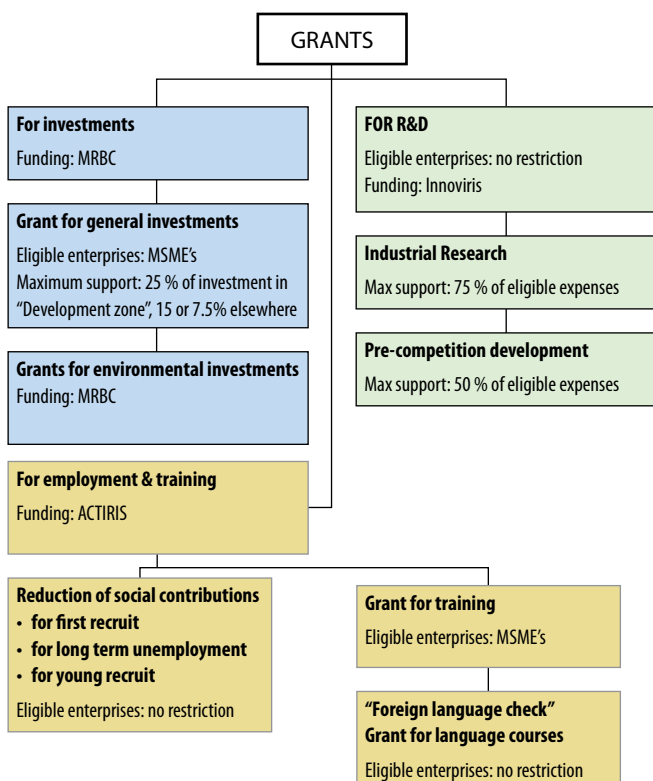
Innoviris Institute for Scientific Research & Innovation in Brussels

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ACTIRIS Brussels Regional Employment Office

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Development Zone: view it on [www.newexpa.irisnet.be](http://www.newexpa.irisnet.be)



## For investments

**Contact:** Ministry of the Brussels-Capital Region

An enterprise established in Brussels can, under certain circumstances, be eligible for an investment premium, exemption from property tax, and accelerated depreciation. The amount of the financial contribution depends on the size of the enterprise and certain specific objectives (e.g. employment, creating a new enterprise).

The investment must be recorded on the asset side of the enterprise's balance sheet.

### **a) General investments**

Micro, small and medium-sized enterprises can apply for public financial support for an investment which is necessary for their professional activity and is carried out in Brussels.

Subsidies can be applied for investments such as the following:

- ◆ Investments in land and buildings (purchase, construction or conversion)
- ◆ Investments in equipment and furniture
- ◆ Intangible investments (intellectual rights, research and development)

The investment must be in excess of:

- ◆ 15 000 € excluding VAT for micro-enterprises.
- ◆ 30 000 € excluding VAT for small enterprises.
- ◆ 100 000 € excluding VAT for medium-sized enterprises.

### **Amount of the subsidy**

The extent of the contribution depends on the size of the enterprise, the location of the business (in or outside the Development Zone) and some specific objectives (e.g. employment, creating a new enterprise). The subsidy shall in principle not exceed 36 000 € per company per year, except special provisions made for specific investments in developing zones.

	Micro	Small	Medium
<b>Basic aid</b>			
Outside development zone	5%	5%	2.5%
In development zone	15%	10%	10%
<b>Additional aid</b>			
<b>Employment objectives*</b>			
- Creation	+ 2.5%	-	-
- Low qualified staff	+ 7.5%	+ 5%	+ 3.5%
- Employees giving access to reduction of social security contributions	+ 7.5%	+ 5%	+ 3.5%
- Enterprise in expansion	+7.5%	+ 5%	+ 3.5%
- Use of services of ACTIRIS	+7.5%	+ 5%	+ 3.5%
<b>Objectives "economic policy"*</b>			
- Creation	+ 7.5%	-	-
- Strategic sector	+ 7.5%	+ 5%	+ 3.5%
- Drawing up a mobility plan	+ 3.5%	+ 3.5%	+ 3.5%
- New location outside development zone	+ 7.5%	+ 5%	+ 3.5%
- New location in development zone	+ 12.5%	+ 12.5%	+ 12.5%
- Exemption property investment tax			
- Accelerated depreciation			
<b>Maximum</b>			
Outside development zone	15%	15%	7.5%
In development zone	35%	25%	25%

\* The maximum combined rate for this category is: Micro: 7,5, Small 5 and Medium: 3,5%

\*\* The maximum combined rate for this category is:  
 outside development zone: Micro: 7,5%, Small: 5% and Medium: 3,5%  
 in development zone: 12,5% for all categories

## **b) Environmental investments**

Whatever the size of the company, financial contribution can be granted for investments that are targeted at the following:

- ◆ production of eco-products
- ◆ urban integration
- ◆ production of energy from renewable sources
- ◆ adapting to European standards (apart from environmental standards) (15%)

Such investments must be directly related to the production process or provision of services and must involve a minimum admissible amount of 7.500 € excluding VAT.

## **For Research and Development**

Contact: [The Brussels Institute for Research and Innovation \(Innoviris\)](#)

### **a) Industrial research**

The beneficiaries must be promoters having all or part of their activities within Brussels and who can demonstrate the importance of their R&D project or R&D-related services for their development strategy, as well as its favourable impact on the economy, employment and sustainable development in the region.

Any promoter wishing to carry out an industrial research project can obtain financial assistance from the government, in the form of a subsidy of up to 50% of the eligible expenses attached to the execution of the project.

This percentage can be increased for micro, small and medium-sized enterprises.

### **b) Pre-competition development**

The beneficiaries must be promoters having all or part of their activities within Brussels and who can demonstrate the importance of their R&D project or R&D-related services for their



development strategy, as well as its favourable impact on the economy, employment and sustainable development in the region.

Size and form of the aid:

- ◆ A subsidy of up to 25% of the eligible expenses linked to the execution of the project.
- ◆ A reimbursable advance of up to 40% of these expenses. This advance must be repaid in full where the beneficiary project successfully reaches the commercial stage.

These percentages can be increased for micro, small and medium-sized enterprises.

## **For employment and training**

**Contact:** Brussels Regional Employment Office (ACTIRIS)

These measures aim to help the employer reduce personnel hiring costs by lowering the compulsory social contribution or by providing a financial support for employee training programs. These measures are always limited in the time and linked to the hiring of specific categories of workers.

### **a) Reduction of social contribution**

#### **First recruitment**

This is designed for the first, second and third hired worker. It is meant exclusively for employers who recruit staff for the first time.

Over a period of twenty trimesters following the recruitment of one, two or three employees, the employer can benefit from this reduction for a given period of time:



- ◆ The reduction for the first recruitment amounts to 1 000 € per trimester during 5 trimesters and 400 € per trimester during the next 8 trimesters.
- ◆ The reduction for the second recruitment is 400 € per trimester during 13 trimesters.
- ◆ The third recruitment allows a reduction of 400 € per trimester during 9 trimesters.

### **Long-term unemployment**

This measure is designed for employers who recruit long-term unemployed, an unemployment beneficiary or any beneficiary of social or financial integration schemes.

Depending on the age and the length of the unemployment period of the worker at the moment of recruitment, the employer can benefit from a reduction of 1 000 € or 400 €, for a number of trimesters.

### **Young recruits**

This aid comprises two parts:

- ◆ A fixed reduction of 1.000 € per trimester is granted per apprentice or intern up to the 4th trimester of the year during which the recruit turns 18.
- ◆ A fixed reduction of 1 000 € for the trimester under which recruitment occurs and the next 7 consecutive trimesters. The trimesters thereafter give right to a further reduction of 400 € for the total length of occupation of the young unskilled worker under a first employment scheme.

### **b) Grant for employee training**

Beneficiaries: micro, small and medium-sized enterprises with operational facilities located in Brussels. The hired person must be registered with ACTIRIS.

### **c) The language check**

This measure aims to encourage the hiring of employment seekers having a poor knowledge of languages (French, Dutch, German or English).

This check allows the employment seeker to obtain free individual language courses from the moment he is hired. The check is financed at 100% by ACTIRIS.

## Brussels Business Welcome Package

Contact: Brussels Invest & Export

Fact-finding missions usually take time and money but they are the best way to select a new location for a company. Brussels Invest & Export allows companies that are considering Brussels as a possible new location to evaluate all the assets of the Region. This service is provided free for a three month trial period.

The Welcome Package includes:

- ◆ Free use of office:
  - ◆ Fully furnished office space
  - ◆ 1 to 3 work stations
  - ◆ Reception services (English, French and Dutch)
  - ◆ Internet, phone & fax services
  - ◆ Conference room
- ◆ Assistance in:
  - ◆ Legal & tax matters
  - ◆ Company registration
  - ◆ Contacts with local authorities
  - ◆ Searching for a suitable location
  - ◆ Finding public incentives
  - ◆ Recruiting staff
  - ◆ Market information.
- ◆ And more:
  - ◆ Preferential rate at a 4-star hotel located five minutes from the office
  - ◆ Public transport card.



# 04 Your Partners





## In Brussels

### **Initial contact points for foreign investors:**

#### **Brussels Invest & Export**

Avenue Louise 500  
1050 Brussels  
Tel: + 32 2 800 40 00  
Fax: + 32 2 800 40 01  
Email: [info@investinbrussels.com](mailto:info@investinbrussels.com)  
[www.investinbrussels.com](http://www.investinbrussels.com)

#### **Brussels Enterprises Commerce and Industry (BECI)**

Avenue Louise, 500  
1050 Brussels  
Tel: +32 2 648 50 02  
E-mail: [info@beci.be](mailto:info@beci.be)  
[www.beci.be](http://www.beci.be)

### **Event organisation:**

#### **The Brussels Convention Bureau**

Rue Royale, 2  
1000 Brussels  
Tel: +32 2 513 89 40  
E-mail: [mice@brusselsinternational.be](mailto:mice@brusselsinternational.be)  
[www.brusselsinternational.be](http://www.brusselsinternational.be)

## **Business Sites:**

### **Brussels Regional Development Agency (BRDA)**

Rue Gabrielle Petit, 6  
1080 Brussels  
Tel: +32 2 422 51 11  
Fax: +32 2 422 51 12  
Email: [info@brda.be](mailto:info@brda.be)  
[www.brda.irisnet.be](http://www.brda.irisnet.be)

## **Grants and loans:**

### **Brussels Guarantee Fund**

Rue de Stassart, 32  
1050 Brussels  
Tel: +32 2 548 22 99  
Fax: +32 2 511 90 74  
Email: [bruxelles@srib.be](mailto:bruxelles@srib.be)  
[www.fondsbruxelloisdegarantie.be](http://www.fondsbruxelloisdegarantie.be)

### **Participation Fund**

Rue de Ligne, 1  
1000 Brussels  
Tel: +32 2 210 87 87  
Fax: +32 2 210 87 79  
Email: [info@fonds.org](mailto:info@fonds.org)  
[www.fonds.org](http://www.fonds.org)

### **Brussels Regional Investment Company (SRIB)**

Rue de Stassart, 32  
1050 Brussels  
Tel: +32 2 548 22 11  
Fax: +32 2 511 90 74  
Email: [contact@srib.be](mailto:contact@srib.be)  
[www.srib.be](http://www.srib.be)

### **Brustart**

Rue de Stassart, 32  
1050 Brussels  
Tel: +32 2 548 22 11  
Fax: +32 2 511 90 74  
Email: [brustart@srib.be](mailto:brustart@srib.be)  
[www.brustart.be](http://www.brustart.be)

### **Business Angels Connect**

Avenue Joseph Wybran, 40  
1070 Brussels  
Tel: +32 2 529 58 11  
Fax: +32 2 529 59 22  
Email: [info@eebic.be](mailto:info@eebic.be)  
[www.business-angels-connect.be](http://www.business-angels-connect.be)

### **Investment premiums:**

#### **Ministry of the Brussels-Capital Region**

Economic and Employment Directorate  
Economic Expansion Department  
Boulevard du Jardin Botanique, 20  
1035 Brussels  
Tel: +32 2 800 34 26  
Email: [expa.eco@mrbc.irisnet.be](mailto:expa.eco@mrbc.irisnet.be)

### **Grants for R&D:**

#### **Brussels Institute for Research and Innovation (Innoviris)**

Domaine Latour de Freins  
Rue Engeland, 555  
1180 Brussels  
Tel.: +32 2 600 50 36  
Fax: +32 2 600 50 47  
E-mail: [info@innoviris.be](mailto:info@innoviris.be)  
[www.innoviris.be](http://www.innoviris.be)

### **Employment incentives:**

#### **Brussels Regional Employment Office (ACTIRIS)**

Brussels Service for Employers  
Boulevard Anspach, 65  
1000 Brussels  
Tel: +32 2 505 79 15  
Fax: +32 2 505 78 50  
Email: [employeurs@actiris.be](mailto:employeurs@actiris.be)  
[www.actiris.be](http://www.actiris.be)

## **Tax ruling:**

### **Federal Public Service of Finance**

Department of advanced ruling

RUE de la Loi 24

1000 Brussels

Tel: +32 2 579 38 00

Fax: +32 2 579 51 01

Email: [dvbsda@minfin.fed.be](mailto:dvbsda@minfin.fed.be)

[www.ruling.be](http://www.ruling.be)

## **Foreign executives:**

### **Federal Public Service of Finance**

Parliament corner

Rue de la Loi 24 1000 Bruxelles

Tel: 02 257 938 66

Fax: 02 257 951 12

E-mail: [taxinvest@minfin.fed.be](mailto:taxinvest@minfin.fed.be)

## **Work permits:**

### **Ministry of the Brussels-Capital Region**

Office of Work Permit

Rue du Progrès, 80

1035 Brussels

Tel.: +32 2 204 21 11

E-mail: [travail.eco@mrbc.irisnet.be](mailto:travail.eco@mrbc.irisnet.be)

[www.bruxelles.irisnet.be](http://www.bruxelles.irisnet.be)

### **LIMOSA Contact Center**

BP 224

1050 Brussels

Tel: +32 2 788 51 57

Fax: +32 2 788 51 58

E-mail: [limosa@eranova.fgov.be](mailto:limosa@eranova.fgov.be)

[www.limosa.be](http://www.limosa.be)

## Abroad

### Brussels Commercial Attachés

#### Algeria

Mr. Rudi Mertens  
Embassy of Belgium  
Résidence Chabani Villa, A6  
Val d'Hydra, Alger  
Tel.: +213 70 80 09 98  
E-mail: [naouel.louzri@bruxelles-algerie.com](mailto:naouel.louzri@bruxelles-algerie.com)  
[www.bruxelles-algerie.com](http://www.bruxelles-algerie.com)

#### Canada

Mr. Jean-Pierre Loucas  
Consulate-General of Belgium  
1010, Sherbrooke Ouest (suite 2404)  
Quebec H3A 2R7 Montréal  
Tel: +1 514 286 15 81  
Fax: +1 514 286 15 67  
E-mail: [info@bruxelles-canada.com](mailto:info@bruxelles-canada.com)  
[www.bruxelles-canada.com](http://www.bruxelles-canada.com)

#### China

Mr. Stefano Missir di Lusignano  
Consulate-General of Belgium  
127, Wu Yi Road  
200050 Shanghai  
Tel: +86 21 64 37 52 24  
Fax: +86 21 64 37 65 41  
E-mail: [mail@brussels-china.com](mailto:mail@brussels-china.com)  
[www.brussels-china.com](http://www.brussels-china.com)

#### Croatia

Mr. Antonio Garcia  
Embassy of Belgium  
Pantovcak, 125 B1  
1000 Zagreb  
Tel: +385 1 457 74 44  
Fax: +385 1 457 74 45  
E-mail: [office@beltrade-croatia.com](mailto:office@beltrade-croatia.com)

## **Cuba**

Mr. Rodrigues Dias De Sousa J-Serge

Embassy of Belgium

Calle 8-309 (entre 5a y 3a)

Miramar, Playa

Ciudad de la Havana

Tel: +53 7 204 46 88

Fax: +53 7 204 46 86

E-mail: brucuba@ceniai.inf.cu

[www.cuba-irisnet.be](http://www.cuba-irisnet.be)

## **Democratic Republic of Congo**

Mr. Jérôme Roux

Embassy of Belgium

Building du Cinquantenaire

Place du 27 Octobre

B.P. 899 – Kinshasa

Tel: +243 892 42 33 (ext. 2409 or 2402)

Mobile phone: +243 81 504 82 71

Fax: +873 762 15 44 72

E-mail: [beltrade@ic.cd](mailto:beltrade@ic.cd)

[www.beltrade-congo.be](http://www.beltrade-congo.be)

## France

Jurisdiction France + Monaco + Overseas Territories

Mr. Marc Loos

Embassy of Belgium

9, Rue de Tilsitt

F-75017 Paris

Tel: +33 1 44 09 94 15

Fax: +33 1 44 09 93 80

E-mail: [info@brussels-france.com](mailto:info@brussels-france.com)

[www.brussels-france.com](http://www.brussels-france.com)

And

Jurisdiction Northern France: Nord-Pas de Calais + Champagne –  
Ardennes

Mrs. Marie Renaux

Consulate-General of Belgium

10, Rue du Maréchal de Lattre de Tassigny

F-59044 Lille Cedex

Tel: +33 3 28 36 85 10

Fax: +33 3 28 36 85 11

E-mail: [infolille@brussels-france.com](mailto:infolille@brussels-france.com)

[www.brussels-france.com](http://www.brussels-france.com)

## Germany

Mr. Thierry Farnir

Embassy of Belgium

Jaegerstrasse, 52-53

10117 Berlin

Tel: +49 30 20 65 86 406 (or 407)

Fax: +49 30 20 65 86 430

E-mail: [bruxawexberlin@t-online.de](mailto:bruxawexberlin@t-online.de)

And

Mr. Bart Vandeputte

Consulate-General of Belgium

46, Cäcilienstrasse

D-50667 Köln

Tel: +49 221 271 07 60

Fax: +49 221 250 87 24

E-mail: [reg.bru.koeln@t-online.de](mailto:reg.bru.koeln@t-online.de)

## **Ireland**

Jurisdiction: Ireland + Northern Ireland

Mr. Bart Schobben

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Mobile phone: +353 87 122 11 48

E-mail: [bart.schobben@brussels-wallonie.ie](mailto:bart.schobben@brussels-wallonie.ie)

[www.brussels-wallonia.ie](http://www.brussels-wallonia.ie)

## **Israel**

Jurisdiction: Israel + Palestinian Territories

Mr. Gino Nale

Embassy of Belgium

12, Hahilazon Street

52522 Ramat Gan

Tel: +972 3 613 81 62

Fax: +972 3 613 81 69

E-mail: [belgianexports@bezeqint.net](mailto:belgianexports@bezeqint.net)

[www.exporterenisrael.editime.com](http://www.exporterenisrael.editime.com)

## **Italy**

Jurisdiction: Italy + Malta + San Marino

Mrs. Francisca Boucher

Embassy of Belgium

Via Borgonuovo, 26

I-20121 Milano

Tel: +39 02 657 14 07

Fax: +39 02 657 20 66

E-mail: [bruxelles-milano@bruxelles-milano.it](mailto:bruxelles-milano@bruxelles-milano.it)

## Japan

Mrs. Yuko Miyake  
Embassy of Belgium  
1-7-13 Shibakoen  
Minato-ku  
Tokyo 105-0011  
Tel: +81 3 35 56 24 31  
Fax: +81 3 32 62 49 79  
E-mail: brussels@po.ijent.or.jp

## Kenya

Jurisdiction: Kenya + Rwanda + Burundi  
Mr. Ivan Korsak  
Embassy of Belgium  
Limuru Road, Muthaiga, Nairobi  
P.O. Box 30 461 Nairobi  
Tel: +254 20 71 22 547  
Fax: +254 20 71 22 613  
E-mail: nairobi@belemb.eu

## Kuwait

Jurisdiction: Kuwait + Bahrein + Qatar  
Mr. Mounif Kilani  
Embassy of Belgium  
PO Box 3280 Safat  
13033 Kuwait  
Tel: +965 571 12 66  
Fax: +965 572 20 18  
E-mail: brussels@qualitynet.net

## **Lebanon**

Jurisdiction: Lebanon + Jordan

Mrs. Nada Abdul Rahim

Embassy of Belgium

B.P. 11-9555 Beyrouth

Riad El Solh 1107 2290

Immeuble Azarieh – Bloc A

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## Brussels Invest & Export

Brussels Invest & Export is a centralised information bureau, which provides free advice and consultation services to businesses that want to set up in the Brussels-Capital Region. The Agency is under the authority of the Brussels-Capital Region.

Brussels Invest & Export can supply you with information and advice relating to your particular company as well as more general information on the following topics:

- ◆ Opportunities for setting up in the Region
- ◆ Tax regulations
- ◆ Site location
- ◆ Work and residence permits for non-EU staff
- ◆ Investment aid
- ◆ Financial assistance for Research and Development at European, national and regional level
- ◆ Export incentives
- ◆ Employment subsidies and labour market information
- ◆ Environment and town planning legislation

The staff at the Brussels Enterprise Agency offers more than just information and advice. They can also accompany you when you visit official bodies, consultants or private partners and help you in your dealings with them.

This Pocket Guide is issued by Brussels Invest & Export. It is available on the website [www.investinbrussels.com](http://www.investinbrussels.com)



