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# COVID-19 SUPPORT MEASURES – BELGIUM

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## Index

A. FEDERAL LEVEL .....	2
1. TAX MEASURES .....	2
1.1. Corona-virus support measures .....	2
1.2. VAT .....	3
1.3. TAXES AND ADVANCE PAYMENTS .....	4
1.3.1. Corporate income tax, tax on legal entities and tax on non-resident companies	4
1.3.2. Personal income tax.....	5
1.3.3. Withholding tax ( <i>Bedrijfsvoorheffing</i> ) .....	5
1.3.4. Miscellaneous .....	5
2. FINANCIAL MEASURES.....	7
3. SOCIAL LAW MEASURES .....	9
3.1. SELF-EMPLOYED PERSONS.....	9
3.2. EMPLOYERS.....	11
4. OTHER .....	12
B. FLANDERS REGION LEVEL.....	13
1. PREMIUMS, SUBSIDIES AND CONSULTANCY SERVICES .....	13

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## A. FEDERAL LEVEL

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General overview:

- <https://financien.belgium.be/nl/coronavirus>
- [https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steenmaatregelen-voor-bedrijven\\_2020-03-17/](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steenmaatregelen-voor-bedrijven_2020-03-17/)

### 1. TAX MEASURES

#### 1.1. CORONA-VIRUS SUPPORT MEASURES

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- **Application for support measures:** Entities experiencing payment difficulties for debts relating to:
  - o withholding tax
  - o VAT
  - o personal income tax
  - o corporate income tax
  - o tax on legal entities

resulting from the spread of the corona virus, may apply for a repayment plan, exemption from interest on arrears and/or remission of fines (for non-payment).

In addition to the required submission of an application to the competent Regional Recovery Centre (*Regionaal Invorderingscentrum*) by 31/12/2020 at the latest, certain conditions must be respected.

- o Link:
  - <https://financien.belgium.be/nl/ondernemingen/steenmaatregelen-betreffende-het-coronavirus-covid-19>
- **Carry back for corona losses:** Self-employed persons and companies can carry back their estimated losses of 2020 once by offsetting them with the profits or income of the preceding year 2019. In this way, prepayments can be reclaimed, in part or in full, thus significantly reducing the tax bill for income year 2019.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/fiscale-steen-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>

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## 1.2. VAT

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- **No December 2020 VAT advance:** For taxpayers submitting a quarterly or monthly VAT return, no December advance VAT must be paid on the transactions of the fourth quarter of 2020 (for quarterly returns) or the month of December 2020 (for monthly returns).
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>
- **Reduced VAT rate:** The VAT rate for (i) mouth masks and hydroalcoholic gels and (ii) restaurant and catering services is reduced to 6% until 31 December 2020.
  - o Links:
    - <https://financien.belgium.be/nl/Actueel/tijdelijke-verlaging-van-btw-tarief-in-horeca>
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>
- **Deferred payment of VAT:** Since May 2020, normal filing deadlines apply again.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>
- **Flat-rate taxpayers:** The tax authorities have worked out a number of support measures during several quarters in 2020 for several categories of flat-rate taxpayers.
  - o Links:
    - <https://financien.belgium.be/nl/Actueel/coronavirus-steunmaatregelen-forfaitaire-belastingplichtigen>
    - <https://financien.belgium.be/nl/Actueel/aanpassing-door-de-coronacrisis-van-de-berekening-van-het-btw-forfait-voor-het-2de-kwartaal>
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>

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### 1.3. TAXES AND ADVANCE PAYMENTS

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#### 1.3.1. Corporate income tax, tax on legal entities and tax on non-resident companies

- **Deferral for submission of certain declarations:** The deadline for filing returns for companies with a balance sheet date from 1 October 2019 up to and including 30 December 2019 will be calculated on the basis of the balance sheet date, and no longer on the basis of the date of the general meeting. From the balance sheet date, they have 7 months to file their declaration.
  - o Links:
    - <https://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>
- **Change in the percentages of benefits relating to advance payments:** For companies and the self-employed with liquidity problems due to the corona crisis, the percentages of benefits relating to advance payments of the third and fourth due dates (10 October and 20 December respectively) are increased, making it less harmful to postpone advance payments.

This measure also applies to advance payments relating to a financial year ending between 30 September 2020 and 31 January 2021. Such advance payments must be made no later than the tenth day of the tenth month of that financial year and the twentieth day of the last month of that financial year.

- o Link:
  - <https://financien.belgium.be/nl/Actueel/corona-steunmaatregel-wijziging-percentages-voorafbetalingen-van-de-inkomstenbelasting>
- **Deferred payment:** In addition to the normal payment term, a payment deferral is automatically granted (without application of default interest or penalties) of 2 months for the assessment year 2019, with effect from 12/03/2020.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>

### 1.3.2. Personal income tax

- **Change in the percentages of benefits relating to advance payments:** For businesses and the self-employed with liquidity problems due to the corona crisis, the percentages of benefits relating to advance payments of the third and fourth due dates (10 October and 20 December respectively) are increased, making it less harmful to postpone advance payments.
  - o Links:
    - <https://financien.belgium.be/nl/Actueel/corona-steunmaatregel-wijziging-percentages-voorafbetalingen-van-de-inkomstenbelasting>
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>
- **Deferred payment:** In addition to the normal payment term, a payment deferral is automatically granted (without application of default interest or penalties) of 2 months for the assessment year 2019, with effect from 12/03/2020.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>

### 1.3.3. Withholding tax (*Bedrijfsvoorheffing*)

- **Deferral of payment:** Since May 2020, the normal filing deadlines are applicable again.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/fiscale-steun-tijdens-coronacrisis-covid-19>

### 1.3.4. Miscellaneous

- **Belgian-French/ Belgian-Luxembourg/ Belgian-Dutch/ Belgian-German double taxation agreement:** The days on which a frontier worker works at home in his state of residence and this solely because of the measures taken to combat the spread of COVID-19, may be considered as days on which the frontier worker has worked in the usual state of work.

The application of these agreements has been extended until 31 December 2020.

- o Link:
  - <https://financien.belgium.be/nl/particulieren/internationaal/grensarbeiders/akkoorden-covid-19>

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- **Teleworking fee:** Companies can apply for a ruling on the granting of a temporary teleworking fee to their staff for as long as the measures of the National Security Council under COVID-19 apply. By way of this ruling, companies receive confirmation that the fees granted are regarded as costs proper to the employer that do not form part of the taxable remuneration of the employees.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vergoeding-voor-thuiswerk-coronavirus>
  - **Write-downs on trade receivables:** The existing crisis by Covid-19 can be considered as an exceptional circumstance justifying the exemption of write-downs on trade receivables, if the conditions imposed in this respect are met.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>
  - **Reconstruction reserve:** Companies may establish a reconstruction reserve at the end of the financial year relating to the assessment years 2022, 2023 and 2024. The maximum amount is limited to the operating loss of the fiscal year at the closing date of the fiscal year in 2020, with a maximum of €20 million. In order to establish such a reserve, certain conditions must be met.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>
  - **Increased investment deduction:** For investments made between March 12 and the end of December 2022 by sole proprietorships, liberal professions and small companies, an increased investment deduction of 25% will be introduced.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>
  - **Tax shelter extensions:** On 12 June 2020 it was decided to temporarily introduce a Covid-19 tax shelter system for small companies that have suffered the consequences of the Covid-19 crisis.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>

- **Increased deductibility of welcome and reception costs:** The deductibility of reception costs will be temporarily increased from 50% to 100% for costs incurred between June 8, 2020 and December 31, 2020. However, restaurant costs will remain deductible for 69% and business gifts for 50%.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/fiscale-steun-tijdens-coronacrisis-covid-19#Afbetalingsplan-voor-fiscale-schulden>

## 2. FINANCIAL MEASURES

- **Moratorium on bankruptcy and implementation measures:** The federal government has decided to introduce a new moratorium on bankruptcies until January 31, 2021. The Council of Ministers has approved a preliminary draft, on which the Chamber will soon vote.

Under a moratorium, any company whose continuity is threatened by the corona crisis and which was not already on strike would, under certain conditions, be protected against enforcement measures, both precautionary and executive attachment, declaration of bankruptcy and judicial dissolution.

- o Links:
  - <https://legalnews.be/ondernemingsrecht/faillissement-en-wco/nieuw-moratorium-op-faillissementen-legalnews/>
  - <https://www.tijd.be/politiek-economie/belgie/federaal/bedrijven-tot-eind-januari-beschermd-tegen-faillissement/10264428.html>
- **Federal public procurement:** service providers, businesses or the self-employed will not be fined for delays in the execution of their federal public procurement contracts. In addition, the authorities undertake to speed up the payment deadline for these contracts.
  - o Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/federale-steun-voor-ondernemers-coronavirus>
- **Other federal support measures:** The federal government provides various support measures to support the self-employed and businesses.
  - i. Support for trade and hospitality sector
  - ii. Support for crucial sectors
  - iii. Support for companies undergoing restructuring or in difficulty
  - iv. Support for export companies
  - v. Consumption cheque
  - vi. Temporary parental benefit for self-employed persons

- Link:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/federale-steun-voor-ondernemers-coronavirus>
- **Deferral of payments for existing business loans/mortgage loans:** Non-financial corporations, SMEs, self-employed persons and non-profit organisations (business loans) or individuals (mortgage loan) meeting certain conditions may be granted a deferral of payment for up to 6 months for capital repayments on their existing business loan or mortgage loan.

An extension of the already obtained payment deferral can be requested until 31 December 2020. An application made before 20 September 2020 can also be postponed until 31 December 2020.

- Links:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/betalingsuitstel-en-garantieregeling-ondernemingskredieten>
  - Business Loans: <https://www.febelfin.be/nl/dossiers/charter-betalingsuitstel-ondernemingskredieten>
  - Mortgage loan: <https://www.febelfin.be/nl/dossiers/charter-betalingsuitstel-hypotheclair-krediet#:~:text=Charter%20betalingsuitstel%20hypotheclair%20krediet%20In%20de%20praktijk%3A%20wie,bank%20%28e->
- **Guarantee scheme for new credits and credit lines:** For companies looking for financing to ensure the continuity of their activity, the government has activated a guarantee scheme for all new credits and credit lines with:
  - a) a maximum term of 12 months (excl. refinancing credits), or
  - b) a duration of more than 12 months up to a maximum of 36 months,which are applicable and can be requested under the set conditions.

- Links:
  - [https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/betalingsuitstel-en-garantieregeling-ondernemingskredieten#:~:text=De%20federale%20garantieregeling%20\(staatswaarborg\)%20geldt,niet%2Dfinanci%C3%ABle%20bedrijven%20en%20zelfstandigen](https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/betalingsuitstel-en-garantieregeling-ondernemingskredieten#:~:text=De%20federale%20garantieregeling%20(staatswaarborg)%20geldt,niet%2Dfinanci%C3%ABle%20bedrijven%20en%20zelfstandigen).
  - <https://www.febelfin.be/nl/dossiers/alles-wat-je-moet-weten-over-de-garantieregeling-van-de-overheid-voor-bedrijven-en>



### 3. SOCIAL LAW MEASURES

#### 3.1. SELF-EMPLOYED PERSONS

- **Replacement income (*Overbruggingsrecht*) for self-employed persons:** Self-employed persons in main or in secondary occupation who are obliged to interrupt their activity as a result of the closure measures taken by the public authorities, are entitled to the replacement income (*overbruggingsrecht*).

Self-employed persons whose activities have not been compulsorily interrupted, but have been stopped because the self-employed person is mainly dependent on an activity that has to be closed compulsorily, are also eligible for a benefit until December 2020 (without the requirement of a minimum duration of interruption).

The measure for self-employed persons in their main profession, who voluntarily cease their activities for at least 7 consecutive days, can no longer be used. This was only applicable until 31 August 2020.

The amount of the benefit is determined according to the self-employed status (full or partial benefit) and the family charge (*gezinslast*). Under certain conditions, the benefit can be cumulated with other replacement incomes, and the benefit must in any event be applied for.

In addition, the replacement income will be doubled in October and November 2020 for all sectors that are closed, and a new replacement income will be developed that can be invoked as of 1 January 2021 in the event of a crisis.

- o Link:

- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/overbruggingsrecht-voor-zelfstandigen-coronavirus>

- **Deferral of payment of social security contributions:** The postponement of payment of provisional social security contributions had to be requested before 15/09/2020. This request is therefore no longer possible.

- o Link:

- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>

- **Waiver of surcharges:** For late payments of provisional social security contributions for the first, second and third quarter of 2020 (not paid on time before 30/09/2020), no surcharges will have to be paid (without any application being needed for being entitled to the waiver of surcharges). However, increases are due if these contributions have still not been paid on 31 December 2020.

- o Link:

- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>

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- **Reduction of provisional contributions:** Self-employed persons experiencing difficulties due to the corona virus may apply to their social insurance fund for a reduction in their provisional social security contributions for the year 2020, if their professional income falls below one of the statutory thresholds.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>
  - **Exemption of payment of social security contributions:** Self-employed persons experiencing difficulties as a result of the corona virus may apply to their social insurance fund for a (total or partial) exemption from (a) the provisional contributions for the first, second, third and fourth quarters of 2020 and (b) the regularisation contributions for quarters of 2018 which expire during 2020.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>
  - **No demands for payment and injunctions for unpaid social security contributions:** For the time being, no reminders and announced injunctions will be executed for unpaid social security contributions.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>
  - **Healthcare costs and incapacity:** The healthcare costs of the self-employed and their families are reimbursed by the health insurance fund. And self-employed persons are entitled to incapacity benefit resulting from at least 8 days of incapacity for work. In addition, certain self-employed persons are entitled to a supplementary crisis benefit.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>

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### 3.2. EMPLOYERS

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- **Deferral of payments to the NSSO (RSZ):** A *deferral* is granted for the payment of the amounts due to the NSSO (RSZ) (employers' and employees' contributions and special contributions) which covers all payments as from 20/03/2020 and runs until 15/12/2020. The obligation to submit the NSSO declaration within the set deadlines remains in force.

This postponement is automatic for sectors affected by mandatory closure. However, prior declaration (declaration on honor) is required for:

- enterprises that are not affected by compulsory closure, but that are closed because they are unable to comply with sanitary measures, and
- enterprises that are not affected by compulsory closure, but nevertheless see their economic activity significantly reduced for the second quarter of 2020.

A **compensation scheme** for NSSO contributions of the third quarter of 2020 will be introduced for certain employers who were severely affected. This measure cannot yet be applied for.

- o Links:

- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/federale-steun-voor-ondernemers-coronavirus>
- [https://www.socialsecurity.be/employer/instructions/dmfa/nl/latest/instructions/obligations/obligations\\_nss0/contributionpayment\\_obligations\\_periodicity/delay\\_payment-covid-19.html](https://www.socialsecurity.be/employer/instructions/dmfa/nl/latest/instructions/obligations/obligations_nss0/contributionpayment_obligations_periodicity/delay_payment-covid-19.html)

- **Repayment plan for social security contributions:** Companies experiencing difficulties in paying their social security contributions due to the coronavirus could request a repayment plan from the NSSO (RSZ) for the first and second quarter of 2020, which allows the employer to make monthly payments for a maximum of 24 months.

A draft law has been submitted that extends this measure for the third and fourth quarter of 2020.

- o Link

- <https://rsz.fgov.be/nl/werkgevers-en-de-rsz/coronavirus-maatregelen-voor-werkgevers/minnelijke-afbetalingsplannen>

- **Temporary unemployment benefit:** The simplified procedure for temporary unemployment was reintroduced for the period from 1 October 2020 to 31 March 2021.

Consequently, from this date onwards, all temporary unemployment due to the corona virus can again be considered as *temporary unemployment due to force majeure*. Employers who have switched to *temporary unemployment for economic reasons* (transitional measure) due to the previous restrictions can therefore invoke this *temporary unemployment due to force majeure* with the simplified procedure again from 1 October 2020.

The benefits for temporary unemployment - both for economic reasons and force majeure - amount to 70% of a capped monthly salary, with a supplement of €5.63 per day, payable by the National Employment Service (RVA).

- o Link:

- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/tijdelijke-werkloosheid-om-economische-redenen-coronavirus>

- **Suspension of social elections:** A collective suspension of the social election procedure was decided by the social partners. The social elections 2020 will take place from 16 to 29 November 2020.

- o Link:

- <https://werk.belgie.be/nl/themas/sociaal-overleg/sociale-verkiezingen-2020/invloed-van-de-corona-crisis-op-de-sociale>

## 4. OTHER

- **Customs and Excise**

- o Link:

- [https://financien.belgium.be/nl/douane\\_accijnzen/ondernemingen/corona-informatie-en-maatregelen](https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/corona-informatie-en-maatregelen)

- **Office for Maintenance Claims (DAVO)** - Extension of entitlement to advances and follow-up of new applications

- o Link:

- <https://financien.belgium.be/nl/Actueel/davo-automatische-verlenging-van-het-recht-op-voorschotten-en-opvolging-van-nieuwe-aanvragen>

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## B. FLANDERS REGION LEVEL

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General overview:

- <https://www.vlaio.be/nl/begeleiding-advies/moeilijkhedencoronavirus/specifieke-maatregelen-mbt-het-coronavirus/coronavirus>
- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steunmaatregelen-voor-ondernemers-ingevolge>
- <https://www.vlaanderen.be/economie-en-ondernemen/subsidies/steunmaatregelen-voor-zelfstandigen-en-ondernemers-die-schade-lijden-door-de-corona-crisis>

### 1. PREMIUMS, SUBSIDIES AND CONSULTANCY SERVICES

- **Nuisance premium:** The nuisance premium can no longer be applied for.
  - o Links:
    - <https://www.vlaio.be/nl/subsidies-financiering/corona-hinderpremie>
- **Compensation premium:** The compensation premium can no longer be applied for.
  - o Links:
    - <https://www.vlaio.be/nl/subsidies-financiering/corona-compensatiepremie>
- **New Flemish protection mechanism:** Entrepreneurs in the Flemish Region who, as a result of the measures are confronted with a turnover fall by at least 60%, can apply from 16 November 2020 for a support amount equal to 10% of the turnover (excl. VAT) of the same period in 2019 (5% as a secondary occupation)..

Entrepreneurs can choose to apply for the period (i) from 1 October 2020 up to and including 15 November 2020, or for the period (ii) from 19 October 2020 up to and including 15 November 2020.

Cafés and restaurants that were compulsorily closed as from 19 October 2020 and other sectors that were compulsorily closed as from 23 October 2020 can also receive this premium. If these companies apply for the period from 19 October to 15 November, they do not have to prove their decrease in turnover. If these companies apply for the period from 1 October to 1 November, they will have to prove their decrease in turnover.

- However, this does not apply to cafes and restaurants where 50% or more of the turnover was related to take away activities. These are obliged to demonstrate the 60% decrease in turnover.

The maximum support amounts to, for:

- o Period from 1 October to 15 November 2020:
  - €11,250 for companies with an NSSO employment of up to 9 employees
  - €22,500 for companies with 10 to 49 employees
  - € 60,000 for companies with 50 employees or more.
- o Period 19 October to 15 November 2020:
  - €7,500 for companies with 9 employees
  - €15,000 for companies with 10 to 49 employees
  - € 40,000 for companies with 50 employees or more.
- **Win-win loan and friends share:** As many entrepreneurs experience difficulties in paying their invoices, the conditions regarding the **win-win loan** have been relaxed since 2 October 2020.

In addition, the Flemish government shall launch the **friends share**. This measure is not yet operational.

- o Link:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus#Uitbreiding-Waarborgregeling-door-coronacrisis>
- **Subordinated loan (3 years) and Trade Lease Loan:** In order to create a financial buffer, *Participatie Maatschappij Vlaanderen* (PMV) provides **a 3-year subordinated loan** of minimum €25,000 and maximum €2.8 million for self-employed persons and SMEs in their main profession. The conditions and interest rate differ per target group. This loan can be applied for until 15 April 2021.

Tenants who, due to liquidity problems, have difficulties to pay the commercial rent, can apply for a **Trade lease loan**, with a maximum of 2 months' rent advanced by the Flemish government. This loan can be applied for until March 1, 2021.

- o Links:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus>
  - <https://vlaio.be/nl/subsidies-financiering/subsidi databank/corona-lening-achtergestelde-lening-op-drie-jaar>

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- **Extension of Guarantee scheme:** For certain debts, the existing guarantee scheme at *Participatie Maatschappij Vlaanderen* (PMV) will be extended until the end of this year 2020. Through this extension, companies and the self-employed in this period of crisis will also be able to have a bridging loan (*overbruggingskrediet*) guaranteed by PMV for existing non-bank debts (up to 12 months old).
    - o Links:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steunmaatregelen-voor-ondernemers-ingevoelge#Uitbreiding-Waarborgregeling-door-coronacrisis>
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/waarborg-coronacrisis-corona-uitbreiding>
      - <https://www.pmvz.eu/corona-uitbreiding>
  - **Guarantee scheme Gigarant:** Gigarant (Guarantee scheme above € 1.5 million) provides a modified COVID-19 guarantee, which offers more flexibility, thanks to the temporary relaxation of the European state aid rules. Gigarant's guarantee capacity will be increased from the current €1.5 billion to €3 billion for this purpose.
    - o Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus>
  - **Flemish tax measures:** are granted:
    - i. deferral of property tax for companies: Property tax assessments for companies were issued from September onwards. Assessments sent from 1 October onwards have the normal payment period of two months.
    - ii. deferral of payment of annual traffic tax: Companies were granted a 4-month deferral of payment of the annual traffic tax for assessment notes sent by 30 September.
    - iii. granting of repayment plans, and
    - iv. extension of time limits to meet tax obligations for inheritance tax and registration tax: The deadline is extended until 31 January 2021
    - o Links:
      - <https://belastingen.vlaanderen.be/coronamaatregelen-vlaamse-belastingdienst>
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus>

- **Employee incentive premium (*Aanmoedigingspremie voor werknemers*):** The existing Flemish incentive premium (*i.e.* to encourage employees to work part time and thus avoid redundancies) was extended to companies which, as a result of the corona crisis, experience a decrease of at least 20% in turnover, production or orders in the month preceding the interruption compared to the same month in the previous year.

The monthly premium for the employee is between € 68 and € 172 and can start on 1 April 2020 at the earliest and end on 31 December 2020 at the latest.

- o Links:
  - <https://www.vlaanderen.be/aanmoedigingspremie-bij-onderneming-in-moeilijkheden-privesector>
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus>
- **Relaxation of deadlines for VLAIO subsidies:** Beneficiaries who, as a result of the crisis, find it difficult to meet the deadlines provided for in their subsidy agreement, may discuss with the agency the possibility of extending these deadlines.
  - o Link:
    - <https://www.vlaio.be/nl/begeleiding-advies/moeilijkhedencoronavirus/specifieke-maatregelen-mbt-het-coronavirus/coronavirus>
- **Subsidies for employment and start-ups are made more flexible:** a number of Flemish support measures aimed at employment and stimulating entrepreneurship are made more flexible as a result of the corona crisis, such as:

- The Flemish Support Premium for the self-employed (<https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-ondersteuningspremie-vop-voor-zelfstandigen>)
    - This measure shall apply until the end of December 2020.
  - Recruitment incentive for long-term job-seekers (<https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/aanwervingsincentive-voor-langdurig-werkzoekenden-awj>)
    - This relaxation shall apply until the end of December 2020.
  - Transition premium to entrepreneurship (<https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/transitiepremie-voor-zelfstandigen>)
    - This expired at the end of June 2020.
- Work permit (*Arbeidskaart*) for economic migrants (<https://www.vlaanderen.be/arbeidskaart-en-arbeidsvergunning>)
- The end date is not yet specified.



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- Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steunmaatregelen-voor-ondernemers-ingevoelge>
  - **Strategic Transformation Support (*Strategische Transformatiesteun*):** Flemish SMEs and large enterprises throughout Flanders can obtain an increased investment aid if they invest extra in the production of COVID-19 relevant products and services since 1 June 2020. The maximum support rate is 50% of the eligible investments. The project must be completed within six months of the date on which the support is granted. Applications must be submitted before 1 May 2021. The minimum investment threshold must be at least € 250,000.
    - Link:
      - <https://vlaio.be/nl/subsidies-financiering/subsidi databank/strategische-transformatiesteun-sts>
  - **Corona subsidies Flemish Region exempt from taxation:** The allowances and aid granted by the communities, regions, provinces or municipalities and cities are tax-free in personal and corporate income tax, if certain conditions are met.
    - Link:
      - <https://www.vlaio.be/nl/begeleiding-advies/financiering/overheidsmaatregelen/veelgestelde-vragen-welke-subsidies-worden>
  - **Other support measures:**
    - Tourism: <https://www.toerismevlaanderen.be/corona>)
    - Agriculture and horticulture: (<https://lv.vlaanderen.be/nl/nieuws/corona-maatregelen-en-veelgestelde-vragen-voor-landbouw-tuinbouw-en-zeevisserij>)
    - Childcare: (<https://www.kindengezin.be/kinderopvang/sector-babys-en-peuters/procedures-formulieren-software/coronavirus-compensatiesubsidie.jsp> en <https://www.kindengezin.be/kinderopvang/sector-schoolkinderen/procedures-formulieren-software/coronavirus-compensatiesubsidie.jsp>)
    - Welfare fund: (<https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus>) Support for internationalization (<https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steun-voor-ondernemers-coronavirus>)