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# COVID-19 SUPPORT MEASURES – BELGIUM

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## UPDATE 18/05/2020

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The text **marked in yellow** indicates the updates to our overview of the COVID-19 support measures dated 28/04/2020.

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**Notice:** Please note that the links included in the present overview refer to mainly Dutch language webpages. We cannot guarantee the availability of an English language version of the links provided.

## 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-steunmaatregelen-voor-bedrijven\\_2020-03-17/](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steunmaatregelen-voor-bedrijven_2020-03-17/)

### 1. TAX MEASURES

#### 1.1. VAT

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- **Deferral of submission of VAT returns:** the deadlines for periodic VAT returns, intra-community returns and the annual customer listing were automatically extended.

- o Link:

- <https://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>

For the submission of periodic VAT returns and intra-community returns for the month of April 2020, the deadline was extended to 05/06/2020.

Link:

- <https://financien.belgium.be/nl/Actueel/coronavirus-bijkomende-steunmaatregelen-btw-bedrijfsvoorheffing-uitstel>

- **Deferral of VAT payment:** a payment deferral is granted automatically (without application of interest on late payment or penalties) of 2 months for payment of the monthly returns (February-March-April 2020), the quarterly return (1st quarter 2020) and the special return 629<sup>1</sup> (1st quarter 2020).

- o Link:

- <https://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>
- <https://financien.belgium.be/nl/Actueel/btw-aangifte-629-wijziging-van-betalingstermijn>

A deferment of payment was granted for the periodic VAT return for the month of April 2020, extending the deadline to 20/07/2020.

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<sup>1</sup> Via a special VAT return, you can pay the VAT due on intra-community acquisitions and on certain services received. This special VAT return must be submitted by VAT taxable persons who do not submit a traditional periodic VAT return.

Link:

- <https://financien.belgium.be/nl/Actueel/coronavirus-bijkomende-steunmaatregelen-btw-bedrijfsvoorheffing-uitstel>

The payment deadline for special declarations 629, relating to the first quarter of 2020, was extended to 20/06/2020 (initial deadline: 20/04/2020).

o Link:

- <https://financien.belgium.be/nl/coronavirus#q25>

- **Application for support measures:** firms experiencing payment difficulties as a result of 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 30/06/2020 at the latest, certain conditions must be respected.

o Link:

- <https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

- **Flat-rate taxpayers:**

Some flat-rate taxpayers may draw up an inventory of their unsold and destroyed goods (as a result of the corona crisis) in order to adjust their turnover to the corona crisis. The values included in this inventory per commodity group can be deducted from the values per commodity group to which the standard coefficients are usually applied for the first quarter of 2020.

Some flat-rate taxpayers are subject to adjustments to the calculation of the flat-rate in order to adapt their turnover to the corona crisis. The administration will take this VAT notice into account when drawing up the flat-rate bases of assessment for direct taxes for the taxpayers concerned.

o Link:

- <https://financien.belgium.be/nl/Actueel/coronavirus-steunmaatregelen-forfaitaire-belastingplichtigen>

- **No VAT when donating medical supplies to hospitals:** Companies that donate stocks of medical supplies to hospitals and care institutions will not owe VAT on these supplies. In addition, entities that temporarily incur additional costs, for example for the production of medical supplies, will be able to contribute these as professional expenses. Furthermore, it remains possible to make donations to hospitals and health care institutions, whereby donations of EUR 40 or more (cumulative per calendar year) will be entitled to a tax reduction.

o Link:

- <https://financien.belgium.be/nl/Actueel/geen-btw-bij-schenken-medische-hulpgoederen-aan-ziekenhuizen>

- **6% VAT on the supply, intra-community acquisition and importation of protective equipment:** From 04/05/2020 to 31/12/2020, the supply, intra-community acquisition and import of several protective devices, i.e. mouth masks and hydroalcoholic gels, are subject to the reduced VAT rate of 6%.

○ Link:

- <https://financien.belgium.be/nl/Actueel/6-btw-op-levering-intracommunautaire-verwerving-en-invoer-van-beschermingsmiddelen-van-4-mei>

## 1.2. TAXES AND ADVANCE PAYMENTS

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

- **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.

○ Link:

- <https://financien.belgium.be/nl/Actueel/corona-steunmaatregel-wijziging-percentages-voorafbetalingen-van-de-inkomstenbelasting>

- **Deferral for submission of declarations:** for declarations with a deadline from 16/03/2020 to 30/04/2020, an extension until 30/04/2020 is automatically granted.

○ Link:

- <https://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>

- **New deadline for declarations for companies with balance sheet date from 01/10/2019 up to and including 30/12/2019:** The new deadline for filing corporate income tax, legal entities tax and non-resident companies tax returns for companies with balance sheet dates from 01/10/2019 up to and including 30/12/2019 has been set at 7 months from the balance sheet date (and is therefore not determined on the basis of the date of the general meeting).

○ Link;

- <https://financien.belgium.be/nl/Actueel/nieuwe-limietdatum-voor-indienen-aangiften-vennootschapsbelasting-rechtspersonenbelastingen>

- **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://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>
- **Application for support measures:** firms experiencing payment difficulties as a result of 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 30/06/2020 at the latest, certain conditions must be respected.
  - o Link:
    - <https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

### 1.2.2. 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 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://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>
- **Application for support measures:** firms and the self-employed experiencing payment difficulties as a result of 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 30/06/2020 at the latest, certain conditions must be respected.
  - o Link:
    - <https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

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

- **Deferral of payment:** a payment deferral is granted automatically (without application of interest on arrears or penalties) of 2 months for payment of the monthly declarations (February-March-April 2020) and the quarterly declaration (1st quarter 2020).

- o Link:

- <https://financien.belgium.be/nl/Actueel/18-03-2020-coronavirus-bijkomende-steunmaatregelen>

For the payment for the month of April, the deadline has been extended to 15 July 2020.

- o Link:

- <https://financien.belgium.be/nl/Actueel/coronavirus-bijkomende-steunmaatregelen-btw-bedrijfsvoorheffing-uitstel>

- **Application for support measures:** firms experiencing payment difficulties as a result of 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 30/06/2020 at the latest, certain conditions must be respected.

- o Link:

- <https://financien.belgium.be/nl/ondernemingen/steunmaatregelen-betreffende-het-coronavirus-covid-19>

- **Exemption from payment of withholding tax on earned income for shift work:** Undertakings engaged in shift work (pursuant to article 2755, §§ 1, 2 and 3, ITC 92) which wish to introduce a temporary adapted scheme in order to comply with 'social distancing', resulting in a short interruption between two consecutive shifts, will continue to apply the support measure 'exemption from payment of withholding tax on earned income for shift work' during this adapted scheme.

- o Link:

- <https://financien.belgium.be/nl/coronavirus#q17>

### 1.2.4. Cross-border workers

- **Belgian-French double taxation agreement:** under the Belgian-French regime for cross-border workers, cross-border workers may carry out their activity for a maximum of 30 days outside their usual State of work (in the border region) in order to be permanently taxed in the State of residence. For the calculation of this 30-day period, as of Saturday 14/03/2020, the presence of a French cross-border worker at his place of residence in France (in particular for teleworking) is not taken into account.

- o Link:

- <https://financien.belgium.be/nl/Actueel/belgi%C3%AB-frankrijk-regime-grensarbeiders-%E2%80%93-coronavirus-covid-19>

- **Belgian-Luxembourg double taxation agreement:** according to the Belgian-Luxembourg regime for cross-border workers, cross-border workers may exercise their activity for a maximum of 24 days outside their usual State of work (in the border region) in order to be permanently taxed in the State of residence. For the calculation of this 24-day period, as from Saturday 14 March 2020, the presence of a cross-border worker in his place of residence (in particular for teleworking) will not be taken into account.

- o Link:

- [https://gouvernement.lu/fr/actualites/toutes\\_actualites/communiques/2020/03-mars/16-lux-be-teletravail.html](https://gouvernement.lu/fr/actualites/toutes_actualites/communiques/2020/03-mars/16-lux-be-teletravail.html)

- **Belgian-German double taxation agreement:** According to the agreement concluded between Belgium and Germany on 06/05/2020 concerning clarification of the situation of frontier workers, workers who work from home as a result of the COVID-19 health crisis can remain taxable in the State where they previously exercised their professional activity before the outbreak of the crisis. This regulation applies from 11/03/2020 until 31/05/2020.

- o Link:

- <https://financien.belgium.be/nl/Actueel/akkoord-onderling-overleg-tussen-de-bevoegde-autoriteiten-van-duitsland-en-belgi%C3%AB-met>

- **Belgian-Dutch double taxation agreement:** According to the agreement concluded between Belgium and the Netherlands on 30/04/2020 concerning clarification of the situation of frontier workers, workers who work from home as a result of the COVID-19 health crisis can remain taxable in the State where they previously exercised their professional activity before the outbreak of the crisis. This regulation applies from 11 March 2020 until 31 May 2020.

Furthermore, the agreement determines (i) how the double tax treaty between Belgium and the Netherlands will be applied if employees remain at home without working but continue to receive their salary and (ii) the situation of Dutch frontier workers who receive temporary unemployment benefit from Belgium.

- o Link:

- <https://financien.belgium.be/nl/Actueel/dubbelbelastingverdrag-belgi%C3%AB-nederland-overeenkomst-tussen-bevoegde-autoriteiten-over>

### 1.2.5. **Teleworking fee**

- **Teleworking fee:** On the basis of a simplified emergency procedure, 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>
- <https://www.ruling.be/nl/nieuws/aanvraag-thuiswerk-covid-19>

## 2. FINANCIAL MEASURES

- **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.
  - **Link:**
    - <https://economie.fgov.be/nl/themas/ondernemingen/coronavirus/informatie-voor-ondernemingen/economische-verliezen-beperken/coronavirus-eerste-luik-van>
- **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 credit) 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.
  - **Link:**
    - <https://www.febelfin.be/nl/consumenten/artikel/charter-betalingsuitstel-ondernemingskredieten>
    - <https://www.febelfin.be/nl/consumenten/artikel/charter-betalingsuitstel-hypotheclair-krediet>
- **Guarantee scheme for new credits and credit lines:** for companies looking for financing to ensure the continuity of their activity, the government will activate a guarantee scheme for all credits and credit lines drawn until 30/09/2020 with a maximum duration of 12 months (excl. refinancing credits).
  - **Link:**
    - <https://www.febelfin.be/nl/journalisten/artikel/banken-en-overheid-treffen-maatregelen-om-bedrijven-en-particulieren>
    - <https://www.nbb.be/nl/artikels/garantieregeling-voor-particulieren-en-bedrijven-getroffen-door-coronacrisis>
- **Moratorium on bankruptcy and enforcement measures:** on the basis of a moratorium imposed by the Government (by Royal Decree No. 15 on a temporary moratorium for companies, BSG 24/04/2020), any company whose continuity is threatened by the corona crisis and which was not in suspension of payments on



18/03/2020, is protected against enforcement measures, both conservatory attachment and executory attachment, declaration of bankruptcy and judicial dissolution.

On the basis of the moratorium mentioned above:

- i. forced recovery and enforcement of debts (old and new) are suspended
- ii. bankruptcy is only possible on the initiative of the Public Prosecutor's Office (*Openbaar Ministerie*), on the initiative of a provisional administrator (*voorlopig bewindvoerder*) or by agreement of the company itself
- iii. payment deadlines, already granted under an approved reorganisation plan, are prolonged
- iv. current contracts may not be unilaterally or judicially terminated in the event of non-payment, with the exception of employment contracts
- v. the obligation to file a declaration of bankruptcy shall be waived

These measures shall apply from 24/04/2020 to 17/05/2020 and may be renewed thereafter.

In order to prevent abuse of this measure, the President of the Enterprise Court has the power to lift the application of the moratorium in whole or in part when certain criteria have been met. The action for this purpose may be brought by any interested party by way of summons, and will be instituted and dealt with as in interlocutory proceedings (*zoals in kort geding*).

- Link:
  - <https://legalnews.be/ondernemingsrecht/faillissement-en-wco/tijdelijke-maatregelen-in-het-voordeel-van-de-ondernemingen-onderworpen-aan-boek-xx-van-het-wetboek-van-economisch-recht-kb-n-15-van-24-april-2020-in-staatsblad-legalnews-be/>

The moratorium on bankruptcy proceedings was extended until 17/06/2020 (original deadline 17/05/2020).

- Link:
  - [https://www.standaard.be/cnt/dmf20200512\\_04955371](https://www.standaard.be/cnt/dmf20200512_04955371)
  - <https://ducarme.belgium.be/fr/covid19-moratorium-op-faillissementen-verlengd-tot-17-juni-%E2%80%9Cfinanci%C3%ABle-ademruimte-voor-onze-kmo%E2%80%99s>

### 3. SOCIAL LAW MEASURES

#### 3.1. SELF-EMPLOYED PERSONS

- **Replacement income (*Overbruggingsrecht*) for self-employed persons:** self-employed persons and helpers in their main occupation and assisting spouses (maxi statute) 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*) for the months of March and April 2020. This allowance has to be applied for and can be combined with the Nuisance premium.

Self-employed persons in their main profession who voluntarily cease their activities for at least 7 consecutive days can also make use of the replacement income if they meet all other conditions.

The federal government has announced that the replacement income resulting from the corona crisis will also be made available to self-employed persons in secondary employment with an annual net taxable income of between 6,996.89 and 13,993.77 euro on condition that they close for at least 7 days.

The replacement income (*Overbruggingsrecht*) was extended for self-employed persons in secondary employment with an annual net taxable income of between 6,996.89 and 13,993.77 euro.

In addition, the replacement income (*Overbruggingsrecht*) has been extended for May 2020.

- o Link:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/overbruggingsrecht-voor-zelfstandigen-coronavirus>
- **Replacement income (*Overbruggingsrecht*) for the self-employed medical profession:** medical professionals (physiotherapists, dentists, opticians or prosthetists) are entitled to the financial payment of the replacement income (*Overbruggingsrecht*) when they close their practice, even if they continue to treat urgent and absolutely necessary paramedical or medical cases, provided that they completely cease their non-urgent (para)medical activities for at least 7 consecutive days per month.
  - o Link:
    - <https://ducarme.belgium.be/fr/coronavirus-zelfstandigen-die-een-zorgberoep-uitoefenen-en-hun-praktijk-sluiten-maar-die-de>
- **Deferral of payment of social security contributions:** Self-employed persons affected by the consequences of the coronavirus can obtain a one-year postponement of their provisional social security contributions for the first and second quarters of 2020 and for the regularisation contributions for quarters of 2018 (due on 31/03/2020 and 30/06/2020), without any increases being applied and without any impact on benefits.

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This postponement is requested by submitting a written application until 15/06/2020 to the relevant social insurance fund (*social verzekeringsfonds*).

- 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 and second quarters of 2020 and (b) the regularisation contributions for quarters of 2018 which expire on 31/03/2020 and 30/06/2020.
  - Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>
- **Waiver of surcharges:** for late payments of provisional social security contributions for the first quarter of 2020 (not paid on time before 31/03/2020), no surcharges will have to be paid (without any application being needed for being entitled to the waiver of surcharges).
  - Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>
- **No reminders and injunctions for unpaid social security contributions:** for the time being, no reminders and announced injunctions will be executed for unpaid social security contributions.
  - Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>
- **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.
  - Link:
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/uitstel-vrijstelling-van-betaling-van-sociale-bijdragen>

### 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) and 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 deferral is granted automatically for sectors affected by mandatory closure. However, a prior declaration (declaration on honour) is required for (i) enterprises which are not affected by a mandatory closure, but which are closed because they are unable to comply with the imposed sanitary measures, and (ii) enterprises which are not affected by a mandatory closure, but nevertheless see their economic activity significantly reduced for the second quarter of 2020.

- Link:
  - <https://www.rsz.fgov.be/nl/werkgevers-en-de-rsz/coronavirus-maatregelen-voor-werkgevers/uitstel-van-verschuldigde-betalingen>
- **Amicable repayment plan for social security contributions:** companies experiencing difficulties in paying their social security contributions due to the coronavirus can request an amicable 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.
  - Link
    - <https://rsz.fgov.be/nl/werkgevers-en-de-rsz/coronavirus-maatregelen-voor-werkgevers/minnelijke-afbetalingsplannen>
- **Temporary unemployment benefit:** a simplified procedure for introducing temporary unemployment (from 13/03 to 31/05/2020) allows workers to be (fully or partially) unemployed.

The benefits for temporary unemployment - both for economic reasons and force majeure - shall be increased from 65 % to 70 % for a period of three months in order to limit the loss of income for the affected workers.

All temporary unemployment due to the coronavirus can be considered as temporary unemployment due to force majeure.

**The simplified application procedure has been extended until 30/06/2020.**

- Link:
  - <https://www.rva.be/nl/nieuws/tijdelijke-werkloosheid-ten-gevolge-van-het-uitbreken-van-het-coronavirus-covid-19-vereenvoudiging-van-de-procedure>
  - <https://www.rva.be/nl/werkgevers/tijdelijke-werkloosheid-en-onthaalouders/tijdelijke-werkloosheid>
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/tijdelijke-werkloosheid-wegens-overmacht-coronavirus>

- <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.
  - Link:
    - <https://werk.belgie.be/nl/themas/sociaal-overleg/sociale-verkiezingen-2020/invloed-van-de-corona-crisis-op-de-sociale>
- **Suspension of notice periods:** On 13/05/2020, the Committee on Social Affairs, Work and Pensions of the Chamber of Representatives adopted a bill to suspend the notice periods, notified by the employer before or during the period of temporary suspension of the execution of the employment contract for reasons of force majeure due to the COVID-19 crisis.

According to this bill, (i) notice periods in progress on the day of publication of the law will be suspended for a period of temporary 'corona' unemployment with retroactive effect from 1 March 2020 and (ii) notice periods expiring before the publication of the law will not be affected.

However, amendments were included in the original bill. The amended bill has yet to be voted on in the plenary session so that this regulation does not yet apply at this time.

- Link:
  - <https://legalnews.be/ondernemingsrecht/sociaal-recht/wetsvoorstellen-tot-algemene-schorsing-opzeggingstermijnen-en-invoering-algemeen-ontslagverbod-reliance/>
  - <https://www.acerta.be/nl/klantenportaal/werkgevers/wegwijs-bij-acerta/juridisch-nieuws-en-updates/nieuwe-wetgeving-op-komst-rond-schorsing-opzeggingstermijn>
  - <https://www.acerta.be/nl/klantenportaal/werkgevers/wegwijs-bij-acerta/juridisch-nieuws-en-updates/amendementen-ingediend-bij-voorstel-schorsing-van-de-opzeggingstermijn>

### 3.3. OTHER

- a. **Temporary suspension of time credit/career interruption to work for own employer and resumption of work after temporary employment with own employer:** An employee who is employed by an employer in a vital sector (agriculture, horticulture and forestry) and who interrupts or has reduced his work performance may agree with his employer to temporarily suspend the interruption or reduction of work performance in question. At the end of the temporary suspension, the original interruption or reduction of work shall be continued under the original conditions for the remainder of the period.

o Link:

- [https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steenmaatregelen-voor-bedrijven\\_2020-03-17/#Socioeconomisch](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steenmaatregelen-voor-bedrijven_2020-03-17/#Socioeconomisch)

**b. Exemption from taxation for voluntary overtime:** Employees in critical sectors can work 120 additional hours in the period from 01/04/2020 to 30/06/2020 (i.e. a total of up to 220 hours) on top of the existing legal 100 voluntary overtime hours. These additional voluntary overtime hours are exempt from income tax.

o Link:

- [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/)

**c. Temporary unemployed can cumulate 75% of the temporary unemployment benefit with wages:** Temporary unemployed can work temporarily in the horticulture and forestry sector during the months of April and May while retaining 75% of their benefit temporary unemployment.

o Link:

- [https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steenmaatregelen-voor-bedrijven\\_2020-03-17/#Socioeconomisch](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steenmaatregelen-voor-bedrijven_2020-03-17/#Socioeconomisch)

**d. Relaxation concerning the prohibition of posting (*terbeschikkingstelling*):** By way of derogation from the prohibition of posting (*terbeschikkingstelling*), an employer may, in addition to its normal activities, post its permanent workers to a user belonging to the critical sectors during the period from 01/04/2020 to 30/06/2020.

o Link:

- [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/)

**e. Neutralisation of the working hours of students in the second half of 2020:** For students, the hours worked in the second quarter of 2020 will be neutralised so that they will not be taken into account for the calculation of the annual quota (i.e. that students can work within 475 hours per year without being subject to social security for employees).

o Link:

- [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/)

f. **Short successive fixed-term contracts:** By way of derogation from existing regulations, it will be possible in critical sectors to conclude successive fixed-term contracts (min. 7 days) for a period of three months, without being considered as an employment contract of indefinite duration.

o Link:

▪ [https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steuomaatregelen-voor-bedrijven\\_2020-03-17/](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steuomaatregelen-voor-bedrijven_2020-03-17/)

g. **Access of asylum-seekers to the labour market:** For asylum-seekers who registered their application at the latest on 18/03/2020, the condition that only those applicants who have not received notification of the decision of the Commissioner General for Refugees and Stateless Persons four months after submitting their application for international protection, may work, is removed.

o Link:

▪ [https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steuomaatregelen-voor-bedrijven\\_2020-03-17/](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steuomaatregelen-voor-bedrijven_2020-03-17/)

h. **Fixation of the degressivity of unemployment benefits:** The fixation of degressivity concerns the wholly unemployed and the scheme involves extending by three months the phase or part-phase of the compensation period during which the wholly unemployed person is on 01/04/2020.

o Link:

▪ [https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steuomaatregelen-voor-bedrijven\\_2020-03-17/](https://www.vbo.be/actiedomeinen/veiligheid--welzijn-op-het-werk/veiligheid--welzijn-op-het-werk/covid-19-overzicht-steuomaatregelen-voor-bedrijven_2020-03-17/)

#### 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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During the lockdown period, DAVO will automatically renew the entitlement to advance maintenance payments.

- Link:
  - <https://financien.belgium.be/nl/coronavirus#q32>



## 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-ingevoelge>
- <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:** companies and self-employed persons who are obliged to close down their business premises as a result of the corona measures, can apply for a one-off premium of EUR 4,000. As the closure period has been extended by additional federal measures as from 04/04/2020, the company or self-employed person will receive an additional closure premium of EUR 160 per day for each additional closure day of its site.
  - o Link:
    - <https://www.vlaio.be/nl/nieuws/uitbreiding-van-de-corona-hinderpremie>
    - <https://www.vlaio.be/nl/subsidies-financiering/corona-hinderpremie>
- **Compensation premium:** companies (and their suppliers) and self-employed persons who did not have to close down compulsorily, but still see their turnover fall by at least 60 % in the period from 15 March to 30 April 2020, compared to the same period last year, can apply for a one-off compensation premium of EUR 3,000 (EUR 1,500 for secondary occupation).
  - o Link:
    - <https://www.vlaio.be/nl/begeleiding-advies/moeilijkhedencoronavirus/specifieke-maatregelen-mbt-het-coronavirus/coronavirus>
    - <https://www.vlaio.be/nl/subsidies-financiering/corona-compensatiepremie>

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- **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>
  
  - **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 Link:
      - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steenmaatregelen-voor-ondernemers-ingevolge#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) will be able to put a modified COVID-19 guarantee on the market, 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-steenmaatregelen-voor-ondernemers-ingevolge#-COVID-19-waarborg>
      - <https://www.pmv.eu/nl/financieel-arsenaal-van-pmv-ondersteunt-bedrijven-tegen-deimpact-van-het-coronavirus>
  
  - **New subordinated loan:** due to a great need for financing instruments that create a financial buffer in the medium term (in addition to the federally provided bridging loans (*overbruggingskredieten*) of up to 12 months that alleviate liquidity needs in the very short term), PMV is working on a new subordinated loan.
    - o Link:

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- <https://www.pmv.eu/nl/nieuws/financieel-arsenaal-van-pmv-ondersteunt-bedrijven-tegen-de-impact-van-het-coronavirus>
  - <https://www.pmv.eu/nl/maatregelen-van-pmv-tegen-de-impact-van-het-coronavirus>
  - <https://www.pmv.eu/nl/nieuws/financieel-arsenaal-van-pmv-ondersteunt-bedrijven-tegen-de-impact-van-het-coronavirus>
- **Flemish tax measures:** are granted (i) deferral of property tax for companies, (ii) deferral of payment of annual traffic tax, (iii) authorisation of repayment plans and (iv) extension of time limits to meet tax obligations for inheritance tax and registration tax.
- Link:
    - <https://belastingen.vlaanderen.be/coronamaatregelen-vlaamse-belastingdienst>
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/vlaamse-steenmaatregelen-voor-ondernemers-ingevoelge>
- **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 that, 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 30 June 2020 at the latest.

- Link:
    - <https://www.vlaanderen.be/aanmoedigingspremie-bij-onderneming-in-moeilijkheden-privesector>
    - <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/vlaamse-steenmaatregelen-voor-ondernemers-ingevoelge>
- **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:
- i. The Flemish Support Premium for the self-employed (<https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/vlaamse-ondersteuningspremie-vop-voor-zelfstandigen>),
  - ii. Recruitment incentive for long-term job-seekers (<https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/aanwervingsincentive-voor-langdurig-werkzoekenden-awi>),
  - iii. Transition premium to entrepreneurship

<https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/transitiepremie-voor-zelfstandigen>) en

- iv. Work permit (*Arbeidskaart*) for economic migrants

<https://www.vlaanderen.be/arbeidskaart-en-arbeidsvergunning>)

Link:

- <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steenmaatregelen-voor-ondernemers-ingevoelge>

- **Corona subsidies Flemish Region exempt from taxation:** according to a preliminary draft law approved by the Federal Council of Ministers on 03/04/2020, the support measures of the communities and regions (including the nuisance premium) will be tax-free.

Link:

- <https://news.belgium.be/nl/dringende-fiscale-bepalingen-ten-gevoelge-van-de-covid-19-pandemie>

- **Other support measures:**

- Tourism (<https://www.toerismevlaanderen.be/nieuws/coronavirus-concrete-steenmaatregelen-voor-toeristische-sector>)
- 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>)

- **SME growth subsidy:** The SME growth subsidy is a subsidy instrument with which the Flemish government supports SMEs in Flanders in realising their own growth trajectory.

○ Link:

- <https://www.vlaio.be/nl/subsidies-financiering/kmo-groeisubsidie>

- **Corona parental leave:** Parental leave allows employees, who have at least one month's employment with their employer and with his agreement, to reduce their work performance by 1/5 or 1/2 for the benefit of their child who has not yet reached the age of 12 years.

- Link:
  - <https://www.rva.be/nl/nieuws/corona-ouderschapsverlof>

- **Win-win loan extended:** The win-win loan scheme, subject to which friends and family can provide SMEs with a loan in exchange for an annual benefit via the 2.5% tax letter on the outstanding capital, is being temporarily adjusted in the context of the corona crisis.

The adapted scheme concerns flexibility in the duration, maximum amounts to be adjusted, voluntary extension by 2 years for loans expiring in 2020, authorisation also for small shareholders (with a maximum of 5% of shares) to grant a loan and in the event of bankruptcy, and the borrower can get 40% of his money back through a tax reduction.

However, the extension cannot yet be applied.

- Link:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steunmaatregelen-voor-ondernemers-ingevolge>
  - <https://www.pmv.eu/nl/maatregelen-van-pmv-tegen-de-impact-van-het-coronavirus>

- **Commercial lease loan:** Undertakings that were obliged to close down as a result of the federal measures will soon be able to obtain a loan from PMV for the payment of a maximum of 2 months' rent on condition that the landlord also waives 1 or 2 months' rent. This loan amounts to a maximum of € 25,000 and has to be paid back in 18 months at an interest rate of 2%. Only companies that did not have rent arrears on 15/03/2020 are eligible. Payment of the loan is made directly to the landlord, while the tenant will take out the loan with PMV.

This measure is not yet available.

- Link:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/vlaamse-steunmaatregelen-voor-ondernemers-ingevolge>
  - <https://www.pmv.eu/nl/maatregelen-van-pmv-tegen-de-impact-van-het-coronavirus>

- **Workability cheques:** Following the corona crisis, the workability cheque is temporarily extended to enable improvement actions in the form of advice, guidance and training, each time paying attention to the psychosocial well-being of the employees. In addition, the workability check projects that were applied for before 16/03/2020 can, on request, obtain an extension of their project period.

- Link:
  - <https://www.vlaio.be/nl/subsidies-financiering/subsidi databank/werkbaarheidscheque>

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- **SME Portfolio:** Through the SME Portfolio, SMEs can obtain a subsidy for certain external training courses or advice from registered service providers, as well as for advice on risk analysis and prevention at work. In this way, you experts such as a prevention advisor can be called in to carry out this type of analysis.

o **Link:**

- <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/vlaamse-steunmaatregelen-voor-ondernemers-ingevoelge>
- <https://www.vlaio.be/nl/subsidies-financiering/subsidedatabank/kmo-portefeuille-steun-voor-opleiding-en-advies>