



## Global Employer Services Immigration

### **Yearly compliance audit for holders of single permits that are valid for more than 1 year**

With the 2019 introduction of the new Belgian immigration legislation, single permits for foreign workers can be issued for a period of up to 3 years, under certain conditions.

As announced in previous communications, the legislation provided Belgium's three regions with an option to introduce "annual compliance checks" for such cases.

#### **Regional Approach**

The Brussels and Walloon Regions have each issued a regional Ministerial Decree to implement such formal yearly audit process for each case. The aim is to verify compliance with salary and social law requirements. Both regions have defined that the respective regional immigration authority must be provided with a fixed list of information and documents on an annual basis. Despite similarities, the actual compliance requirements do unfortunately differ between both regions. However, they are less elaborate than the previous annual Work Permit renewal process.

Although the Flemish Region has not set up a formal audit process, they have announced that they will likely apply 'spot-checks'. Companies are therefore encouraged to establish an internal compliance check process.

## Timing

Both the Brussels and Walloon Ministerial Decrees are applicable immediately. With the first set of Single Permits soon reaching their first year of validity, the new process will require swift implementation.

## Requirements

Documents that will need to be provided consist of the individual account covering the past year of employment, and for seconded employees, copies of the valid certificate of coverage (or equivalent document) and Limosa. Given the existing legal obligation to draft and keep social documents, as well as the new 2019 legislation mandating that all taxes are processed via a local Belgian withholding tax payroll, companies should have most of the information at their disposal.

## Points of Attention

The Brussels and Walloon yearly compliance audit will particularly focus on compliance with specific regional salary requirements, which are unique to each region.

Moreover, the notion of salary for “assigned” employees is likely subject to further adjustment in relation to the ‘equal pay for equal work’ concept, as introduced by the revised Posted Workers Directive ([PWD 2020](#)). The implementation of this European Directive is expected in the coming months.

---

### Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Matthias Lommers, [mlommers@deloitte.com](mailto:mlommers@deloitte.com), + 32 2 600 65 44
- Joke Braam, [jbraam@deloitte.com](mailto:jbraam@deloitte.com), +32 2 600 62 86
- Rimma Abadjan, [rabadjan@deloitte.com](mailto:rabadjan@deloitte.com), + 32 2 800 70 81

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:  
<http://www.deloitte.com/be/tax>

---

### Deloitte Academy

### Tax Tools and Publications



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2020. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)