



Individual tax alert

Belgium

New Social security agreement between Belgium and Brazil



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The social security agreement between Belgium and Brazil will enter into force on 1 December 2014. This agreement will have a major impact on the applicable social security scheme and related benefits of employees and self-employed persons who are, will or have been working in both contracting states.

Some of the main principles that have been established in the treaty are highlighted below.

The new social security agreement is applicable to all individuals who are or have been subject to the social security legislation of one or both contracting states, regardless of their nationality. This means that third country nationals can also appeal to the provisions of the agreement on condition that they are or have been subject to one of the contracting states' social security legislation.

The social security agreement's main purpose is to avoid double payment of social security contributions for assignees. The agreement therefore provides that an employee who is generally employed on a contracting state's territory and is assigned by (and for the account of) his employer to work on the other contracting state's territory, will be able to remain subject to the first contracting state's legislation provided that this assignment's duration does not exceed a period of 2 years. However, upon agreement by both countries' social security authorities, an additional extension of 3 years can be granted.

Employers with registered offices in Belgium or Brazil will indeed be able to obtain a so-called Certificate of Coverage confirming that the home country's social security legislation will be applicable if there is an assignment. When in possession of a Certificate of Coverage, the employer is exempted from paying social security contributions in the host country.

The same rule applies to self-employed persons who are subject to the Belgian or Brazilian social security scheme and exercise a temporary activity on the host state's territory.

Furthermore, the social security agreement also aims at safeguarding the assignees' pension and invalidity entitlements by providing some specific totalisation rules in this respect and by confirming the possibility of exporting these entitlements to the other contracting state.

Deloitte Belgium's immigration and social security team (IMSS team) is able to assist with the application of a Certificate of Coverage in applying the abovementioned social security agreement. The team remains available to provide more details.

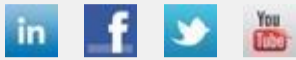
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