



Individual tax alert Belgium

New Social security agreement between Belgium and Argentina

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The social security agreement between Belgium and Argentina will enter into force on 1 January 2016. 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.

What follows is an overview of the main objectives established in the agreement.

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 in the agreement if they are or have been subject to one of the contracting states' social security legislation.

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

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

The same rule applies to self-employed persons who are subject to the Belgian or Argentinian social security legislation and exercising a temporary activity in the host state's territory.

Furthermore, the social security agreement also aims at safeguarding the individuals' 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.

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

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