



Individual tax alert Belgium

New Social security agreement between Belgium and Argentina

A wealth of tax information within your fingers' reach
Discover Deloitte's apps



Belgium app



Global tax app

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:

- Erwin Vandervelde, evandervelde@deloitte.com, + 32 3 600 65 75
- Mieke Douchy, adouchy@deloitte.com, + 32 2 600 67 79
- Matthias Lommers, mlommers@deloitte.com, + 32 2 600 65 44
- Ajshe Miftari, amiftari@deloitte.com, + 32 2 600 62 88

For general inquiries, please contact:

bedeloittetax@deloitte.com, + 32 2 600 60 00

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



[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

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 for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, 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 and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are 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.

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

© 2015. For information, contact Deloitte Belgium.