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17 October 2013

Practical impact of the changes to the Limosa rules

Earlier this year, the Royal Decree of 19 March 2013 implemented several changes to the rules relating to the filing of Limosa declarations. These legislative changes followed a ruling by the European Court of Justice and entered into force on 1 July 2013.

The changes to the legislation also had a practical impact which only became apparent last week. Up until that point in time, two documents were issued when filing for a Limosa declaration, namely a general certificate (to be kept by the employer) and an L1 certificate (to be kept by the employee). As of this week, the general certificate is abolished. The L1 Limosa certificate, which must be kept by the employee at all times during the period of his/her assignment in Belgium, will be the only document that will be issued by the authorities going forward.

Deloitte Belgium's immigration and social security team is readily available to provide more detailed information.

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