

## Legal situation

<b>CODE</b>	<b>DESCRIPTION</b>	<b>DEFINITION</b>	<b>POSSIBLE STATUSES</b>	<b>START DATE</b>	<b>END DATE</b>
000	Normal situation	This is the situation of the entity to which no other situation applies and which, as the title indicates, can be described as normal.	AC	01.01.1900	31.12.9999
001	Legal incorporation	This legal situation is used for entities whose statutes have already been drawn up, but which have not yet acquired legal personality. This legal situation is used when notaries file the deeds of an entity electronically via the e-depot application.	JU	01.01.1800	31.12.9999
002	Extension	This is the extension of a pronounced deferment within the framework of a judicial settlement . (Article 34 of the Act of 17 July 1997 on the judicial settlement). In this case, we refer you to the codes relating to the permanent deferment of payment (code 041).	/	01.01.1800	01.01.2001
003	Company number replacement	When the entity has (erroneously) received two or more different enterprise numbers (deduplication). It always succeeds to legal situation 006.	AF	01.01.1900	31.12.9999
006	Cessation due to company number replacement	This is the cessation of an entity that has (erroneously) received two or more different enterprise numbers (deduplication) and does not keep the enterprise number concerned. This legal situation always occurs in combination with '003 – number replacement' and always precedes that legal situation.	ST	01.01.1800	31.12.9999
010	Ex officio dissolution	This is the situation of an entity which is dissolved by expiry of the fixed term for which it was established.	AC, BK	01.01.1800	31.12.9999
011	Cessation of activities in Belgium (foreign entity)	This code applies if a foreign entity no longer carries out activities for which incorporation in the CBE is required in accordance with Article III.16 of the code of economic law. This is the case when it no longer has a branch, an establishment unit or (application for) a characteristic or authorisation that has to be registered in the CBE.	ST	01.01.1900	31.12.9999
012	Voluntary dissolution - liquidation	The entity is in a situation where there is a decision by the general meeting to cease activities and to wind-up the entity. The liquidation of the entity is opened. Voluntary dissolution of an entity does not necessarily mean the end of its activities. Entities being wound-up are deemed to exist for the purpose of their liquidation.	AC, BK	01.01.1900	31.12.9999
013	Judicial dissolution or nullity	Is the situation of an entity in respect of which there is a court decision to dissolve the entity. The entity may continue to operate until its liquidation is completed. This includes the following cases:  - dissolution pronounced by the court - nullity: judicial decision declaring the entity null and void (e.g. when the formation has not taken place in the required form). Nullity has the same legal effects as a dissolution.	AC, BK	01.01.1900	31.12.9999

014	Closure of liquidation	Is the situation of an entity that is the subject of a decision by the general meeting or the court terminating the period during which the liquidator has paid the debts and has distributed the remaining assets of the entity. The liquidation is thus closed. The general meeting or the court also confirms that the liquidator has fulfilled his task properly (= discharge of the liquidator).	ST	01.01.1800	31.12.9999
015	Cessation of an entity without legal personality	The legal situation of an association without legal personality that no longer exists or whose registration with the CBE is no longer required.	ST	01.01.1900	31.12.9999
016	Cessation of activity entity - natural person	It is the cessation of the activities of an entity natural person.	ST	01.01.1800	31.12.9999
017	Transfer of a registered entity - natural person	The transfer of an entity - not a legal person -, on the basis of an agreement for consideration or free of charge, from an owner to third parties (family, employees, buyer, etc.).	ST	01.01.1800	31.12.9999
018	Cessation during identification	It is the cessation of an entity that is identified in the CBE. These are entities natural persons or foreign entities legal persons that have obtained an enterprise number by submitting an application for an authorisation or a characteristic or that have the obligation to make themselves known to a competent authority.	ST	27.11.2009	31.12.9999
019	Cessation of an EDRL or non-EU entity	This refers to the cessation of activities in Belgium of a foreign service provider without an establishment in Belgium.	ST	27.11.2009	20.11.2020
020	Shares held by a single shareholder	This refers to the situation where all shares of a company are united in one hand, if that results in the dissolution by law of the company.	AC	01.01.1800	31.12.9999
021	Merger by acquisition	This refers to an entity A 'absorbing' the assets of an entity B: $A + B = A$ . It is the legal transaction whereby the entire assets of one or more entities, both rights and obligations, are transferred to another entity as a result of dissolution without liquidation.	ST	01.01.1800	31.12.9999
022	Merger by formation of a new entity	An entity A and an entity B merge to form an entity C. $A + B = C$ . It is the legal transactions whereby the entire assets of several entities, both rights and obligations, are transferred to a new entity created by them following dissolution without liquidation.	ST	01.01.1800	31.12.9999
023	Division	This code is no longer used. Reference is made to the different types of division (codes 024 to 026).	ST	01.01.1900	26.10.2006
024	Division by acquisition	This refers to an entity A whose assets are transferred to several other existing entities B, C and D. It is the legal transaction of transferring the entire assets of an entity, both rights and obligations, to several entities as a result of its dissolution without liquidation.	ST	01.01.1900	31.12.9999
025	Division by formation of new entities	This is an entity A whose assets are transferred to several other newly created entities X, Y and Z. It is the legal transaction whereby the entire assets of an entity, both rights and obligations, are transferred to several newly created entities as a result of its dissolution without liquidation.	ST	01.01.1900	31.12.9999
026	Mixed division	This is an entity A whose assets are transferred both to existing entities and to newly created entities. It	ST	01.01.1800	31.12.9999

		is a legal transaction whereby an entity's entire assets, both rights and obligations, are transferred to one or more existing entities and to one or more newly created entities as a result of dissolution without liquidation.			
030	Judicial settlement before bankruptcy	Judicial settlement may be granted to the debtor if he is temporarily unable to pay his debts or if the continuity of his entity is threatened by difficulties that may lead to the cessation of payment in the more or less short term. The agreement may be granted only if the entity's financial situation can be put right and its economic recovery seems possible. The pre-bankruptcy agreement covers, for example, the case where an application for a judicial settlement is rejected due to non-compliance with the conditions for granting a deferment of payments or in the case of the provisional or permanent revocation of the deferment of payments. The court can declare bankruptcy ex officio in the judgment rejecting the judicial settlement (Article 33 of the Judicial Settlement Act of 17 July 1997). The Act on Judicial Settlement has been repealed. Consequently, reference should be made to the deferment of payment codes (codes 040 to 043).	AC	01.01.1900	01.01.1998
031	Judicial settlement after bankruptcy	It is the application for an judicial settlement submitted by the merchant or the public prosecutor while a petition for bankruptcy or a declaration of bankruptcy has been filed (Article 7 of the Bankruptcy Law of 8 August 1997). The Act on Judicial Settlement has been repealed. Consequently, reference must be made to the deferment of payment codes (codes 040 to 043).	AC	01.01.1900	01.01.1998
040	Provisional deferment of payment	This is a period during which the financial situation of a debtor is analysed and at the end of which a solution to the financial problems must have been found (= recovery plan). If there is none, bankruptcy can be declared. If all goes well, the permanent deferment of payment is pronounced. In other words, a grace period is granted to the debtor by judgment within the framework of an agreement procedure; during that period, attachments and means of enforcement are suspended and a recovery or payment plan is drawn up. In addition, the court appoints one or more commissioners of deferment and the creditors are requested to declare their claims. (Articles 13 et seq. of the Judicial Settlement Act of 17 July 1997). The Act on Judicial Settlement has been repealed.	AC	01.01.1900	31.12.2010
041	Permanent deferment of payment	This is a period during which the recovery plan is implemented as a solution to the debtor's financial problems. During that period (which follows the provisional deferment of payment) the execution of the recovery or payment plan is carried out in the context of an agreement procedure - the court's approval of the permanent deferment of payment	AC	01.01.1900	31.12.2010

		<p>makes the recovery or payment plan binding for all the creditors concerned (subject to any adjustments).</p> <p>(Articles 31 and following of the Judicial Settlement Act). The Act on Judicial Settlement has been repealed.</p>			
042	Deferment of payment revocation	<p>The Act on Judicial Settlement was repealed on 31.01.2009 with the reservation that it applies to current proceedings.</p> <p>It is the cancellation of the provisional or permanent deferment of payment due to the impossibility of solving the debtor's financial problems. Revocation of the deferment of payment is pronounced by the commercial court within the framework of an agreement procedure, either when the debtor no longer fulfils the conditions for obtaining the agreement (Article 24 of the Judicial Settlement Act) (end of the provisional deferment of payment), or when the complete plan or a part of it is not implemented or a debtor demonstrates that he will not be paid in his claims in the manner and within the time limits specified in the plan (Article 37 of the Judicial Settlement Act) (revocation of the permanent deferment of payment).</p>	AC	01.01.1800	31.12.9999
043	End of deferment	<p>The Act on Judicial Settlement was repealed on 31.01.2009, subject to the application of ongoing proceedings.</p> <p>It refers to the situation in which the debtor's financial problems are basically resolved (after implementation of the recovery plan). The end of the deferment of payment is pronounced by the court within the framework of an agreement procedure at the request of the commissioner for deferment, who has previously issued a final report on the implementation of the recovery or payment plan (Article 40 of the Judicial Settlement Act). The full implementation of the plan for all claims included therein will in principle completely and definitively discharge the entity in difficulty, unless the plan provides otherwise.</p>	AC	01.01.1800	31.12.9999
048	Opening of bankruptcy procedure with excusability	<p>The Bankruptcy Act was abolished on 01.05.2018. This legal situation is only possible for bankruptcies that were already in progress at that time. After the judgment on the opening of the bankruptcy procedure, the court could judge the excusability of the bankrupt. In this situation, the entity is in opening of bankruptcy and the bankrupt has been declared excusable.</p>	AC, BK, ST	07.08.2005	31.12.9999
049	Opening of bankruptcy procedure with inexcusability	<p>The Bankruptcy Act was abolished on 01.05.2018. This legal situation is only possible for bankruptcies that were already in progress at that time. After the judgment on the opening of the bankruptcy procedure, the court could judge the excusability of the bankrupt. In this situation, the entity is in opening of bankruptcy and the bankrupt has not been declared excusable.</p>	AC, BK, ST	07.08.2005	31.12.9999

050	Opening of bankruptcy procedure	<p>The purpose of bankruptcy proceedings is to place the debtor's assets under the jurisdiction of a receiver who is charged with managing and liquidating the assets of the bankrupt and distributing the proceeds among the creditors. A debtor who has permanently ceased to pay and whose credit has been damaged is in a state of bankruptcy.</p> <p>The declaration of bankruptcy is made by a judgment of the insolvency court to which the case has been brought.</p>	AC, BK, ST	01.01.1900	31.12.9999
051	Closing of bankruptcy procedure with excusability	<p>The Bankruptcy Act was abolished on 01.05.2018 - This legal situation is only possible for bankruptcies which were already in progress at that time. As of 1 June 2012, this code was only used for entities-natural person.</p> <p>It refers to a decision of the commercial court to close the liquidation of the entity due to financial difficulties by excusing the bankrupt, i.e. to "erase" his debts for the future.</p> <p>With this judgment, when the liquidation of the bankruptcy has been completed, the court closes the bankruptcy procedure and declares the excusability of the bankrupt. (Except in the case of weighty circumstances, with special reasons, the court pronounces the excusability of the unfortunate bankrupt who acts in good faith). The excusability should allow a natural person to start a new activity without carrying the weight of his past debts. The condition is that he is an unfortunate bankrupt who acts in good faith. The excusability does not mean that the debts are extinguished, but that the creditors' proceedings are suspended. (Article 82 of the Bankruptcy Act of 8 August 1997)</p>	AC, BK, ST	01.01.1900	31.12.9999
052	Closing of bankruptcy procedure with inexcusability	<p>The Bankruptcy Code was abolished on 01.05.2018 - This legal situation is only possible for bankruptcies which were already in progress at that time. As of 1 June 2012, this code was only used for entities-natural person.</p> <p>This is the ruling whereby the court closes the bankruptcy procedure, after the liquidation of the bankruptcy has been completed and without indemnifying the bankrupt for the debts incurred. (For example, in the cases referred to in Article 81 of the Bankruptcy Act)</p>	AC, BK, ST	01.01.1900	31.12.9999
053	Closing of bankruptcy procedure	<p>This is a decision by which the court closes the bankruptcy procedure when the liquidation of the bankruptcy has been completed.</p> <p>The decision to close the operations of the bankruptcy of the legal person dissolves it and entails the immediate closure of its liquidation.</p>	AC, AF, BK, ST	01.01.1800	31.12.9999
090	New statutes	<p>This code was used when new statutes were filed; it has not been used since 2001.</p>	AC	01.01.1800	01.01.2001
091	Deferment (judicial reorganisation)	<p>The purpose of the judicial reorganisation procedure is to preserve, under judicial supervision, the continuity of all or part of the company's assets or</p>	AC	01.04.2009	31.12.9999

		activities. It allows the debtor to be granted a deferment with a view to an amicable settlement, a reorganisation plan or a transfer under judicial authority. The court decides by judgment on the opening of a judicial reorganisation procedure and the period of deferment.			
100	Entity identification	This applies to entities natural person and entities legal person under foreign law without a registered office or branch in Belgium that have to be identified to an authority.	BK	27.11.2009	31.12.9999
111	Striking off following the cessation in register in the EEA	Foreign companies with their registered office in the European Economic Area with a branch in Belgium can be removed from the CBE if a notification is received via BRIS (Business Registers Interconnection System) from the foreign register where these entities are registered that the entity has been removed abroad.	ST	01.01.1800	31.12.9999
112	Reopening liquidation	The liquidation of an entity can be reopened if, after closure, it appears that one or more of the entity's active assets have been forgotten.	AC	01.05.2019	31.12.9999
999	Cancelled file	This is a code indicating that an entity has been cancelled in the CBE. It concerns entities that were created incorrectly and whose number is not yet in use.	AN	01.01.1900	31.12.9999