

In which cases an establishment unit must be registered in an entity's data?

An establishment unit (EU) is a place of business, geographically identifiable by an address in Belgium and where at least one activity of the registered entity is carried out or from which it is carried out (Article 1.2, 16° of the Economic Law Code).

There are cumulative criteria to consider when determining whether an establishment unit must be registered in an entity's data:

- **A permanence**

Carrying out an activity for 30 uninterrupted days can be considered to meet the criterion of permanence.

The exercise of an activity lasting **less than 30 consecutive days but which is repeated** (30 days per year or more) also meets this criterion. (Example: 3 days every month).

- **A location geographically identifiable by an address**

Fields are for example not EUs, although there is a permanence. However, they are not geographically identifiable by an address.

- **The exercise of an activity**

An activity must be carried out at the address.

- **An autonomy**

Some autonomy in the exercise of the activity is necessary.

Training, courses, consultations on third party premises: if the person works in his own name and on his own account, addresses the general public directly, the rates are known in advance and the necessary advertising is done, then the premises, although belonging to a third party, are considered as an EU for the entity providing the training, courses etc., as long as the other criteria are met.

The notion of ownership, lease contract, exclusivity does not enter into the determination of the EU's registration.

Examples:

- **Child and Family consultations – Health insurance funds**

The premises where consultations are organised, must be registered as EUs if criteria are met, including the permanent (e.g. once a week). In fact, if this is the case, an activity is carried out in a place geographically identifiable by an address and with a certain degree of autonomy.

- A **sports teacher** who carries out his activity in a classroom that does not belong to him.
 - Either the teacher rents a room in which he receives his own students, sets his own prices, does his own advertising, etc.: the sports hall is a teacher's EU, provided that the other criteria are met.
 - Or the teacher who is hired by the gym, teaches students who he does not choose, who pay the gym for the session and not directly to the teacher, etc. In that case, it must be considered that the activity is carried out from the teacher's home address. It is from that address that he offers his services to all the clients who make an appeal to him. The gym is not a teacher's EU.

- **Doctors** who work in a hospital.

- If the doctor rents a "**practice**" there, receives his own patients who pay him directly, and makes his own appointments, the hospital is a doctor's EU, provided that the other criteria are met. However, the name of the hospital must not be used as a name for the EU.
- If he works in a **hospital** where appointments with patients are made by the hospital, where he is paid by the hospital and not by the patient, in which case the hospital is not an EU of the doctor.

- **Service providers, consultants, teleworkers**

For temporary work, consultancy, cleaning companies, etc., there is no need to create an EU at the address of the "client" companies, even in the case of long-term service provision contracts. Indeed, the EU will be the place from which the work is organised.

Construction sites should not be registered as an EU of the construction company, even if it is a long-term site.

Private addresses of homeworkers or itinerant workers are not EUs of the company to which they belong (teleworkers, inspectors, sales representatives, etc.).

- **Hiring a shed** for destocking.

To be considered on a case-by-case basis, including to the criterion of permanence.

- 3 days once a year: no EU
- 3 days every month: EU

- 30 days uninterrupted once a year: EU
 - Drink **dispenser** - bread dispenser, ... : no EU
 - **Bancontact**: no EU
 - **Self-banking**: no EU

The latter activity is considered to be carried out from the bank branch.

- Automatic bicycle **carwash** - automatic petrol station with or without electricity charging stations : no EU.

If there is only an infrastructure to wash your bike, take fuel or charge your car, the activity is considered to be carried out from another location.

- **Trainee lawyers/architects/real estate agents...**

The address of the law firm or agency where the activity is carried out is an EU of the trainee's company if all criteria are met, including the autonomy. Although the autonomy of a trainee is often limited, it does exist. Note, for example, the trainee lawyer who has his own pro-deo clients, for whom he works from the address of his trainee master's office.

- **Warehouse** : EU

This is the place from which part of the business is managed.

- **Workshops** in which manufacturing activities are carried out : EU.
- **Pop-up shops**

In essence, the pop-up shop does not meet the permanence criterion. However, when the activity is carried out uninterruptedly for 30 days, the pop-up shop will need to be registered as EU.

- **Itinerants**

Itinerant traders are considered to operate from their home, regardless of where the trailer, stall or van is located, unless they declare that they operate from a specific EU address.

Ex.: A person who carries out his activity as an itinerant from his shop.

- **Franchisees**

The franchised company has its own enterprise number. The locations where the activities of the franchised company are carried out are not EUs of the so-called "franchisor" company but only EUs of the franchised company.