



## GENERAL INFORMATION REGARDING THE TAX ASPECTS OF AUDITOR FEES

The only valid versions of the documents of the BELAC management system are those available from the internet website ([www.belac.be](http://www.belac.be)).

English translation for information only.

French and Dutch version remain the authoritative documents.

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## HISTORY OF THE DOCUMENT

Revision and date of approval	Reason for revision	Scope of the revision
0 Secretariat 26.01.2017	New document	Complete document
1 Secretariat 15.10.2021	Full revision	Complete document
2 Secretariat 23.12.2021	Adaptation of prices following the change of index Addition of information to be indicated on the claim statement Linguistic improvements	Points 4, 5.1, 5.4, 6.1  Point 6.1  Complete document
3 Secretariat 31.03.2022	Adjustment bicycle allowance	Point 5.1
4. Secretariat 01.07.2022	Adjustment km rate car/motorcycle	Point 5.1
5 Secretariat 14.12.2022	Adjustment km rate car/motorcycle	Point 5.1
6 Secretariat 02.01.2023	Adaptation of prices following the change of index	Points 4, 5.4, 6.1
7 Secretariat 03.02.2023	Adjustment km rate car/motorcycle	Point 5.1
8 Secretariat 17.02.2023	No changes to this language version of the document. Only the revision number has been changed due to an editorial correction in the Dutch version.	/
9 Secretariat 17.04.2023	Adjustment km rate car/motorcycle	Point 5.1
10 Secretariat 08.05.2023	Adjustment bicycle allowance	Point 5.1
11 Secretariat 20.07.2023	Adjustment km rate car/motorcycle/bicycle	Point 5.1

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14 Secretariat 28.03.2024	Adjustment km rate car/motorcycle	Point 5.1
15 Secretariat 29.07.2024	Adjustment km rate car/motorcycle	Point 5.1
16 Secretariat 01.10.2024	Adjustment km rate car/motorcycle	Point 5.1

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## 1 OBJECTIVES AND NORMATIVE REFERENCES

The sole purpose of this document is to provide the members of the assessment team with the necessary information on the ways in which assessors may receive fees.

This document is not comprehensive and in this respect BELAC does not want to take the place of the various services of the FPS Finance ([finance.belgium.be](http://finance.belgium.be)). This note also does not deal with the various legal identities that exist (public limited company, private company etc.).

## 2 STATUTE

Some assessors act as private individuals.

However, most assessors carry out their activities as “self-employed”. A lot of information about this can be found on the website of the FPS Economy (<http://economie.fgov.be>).

First of all, the assessor must register with the Crossroads Bank for Enterprises, the so-called CBE (<https://economie.fgov.be/en/themes/enterprises/crossroads-bank-enterprises>). This is best done through a Social Secretariat (several can be found on the Internet), where registration can also take place immediately in order to pay the “social security contributions”. The VAT number is the same as the company number, but it is certainly not the case that if you have a company number in the CBE, you automatically have a VAT number. The VAT number must always be activated if you carry out activities that involve VAT liability.

## 3 FEES

The Royal Decree establishing the BELAC accreditation system of conformity assessment bodies describes in chapter XIV the fees due to members of the assessment teams. This concerns an hourly rate for the services provided, as well as costs for travel, accommodation and meals.

BELAC 3-05 describes the modalities for cooperation with the BELAC assessors and experts: criteria and qualification procedures, rights and obligations.

## 4 HOURLY RATE

The assessor/expert must submit an invoice based on the number of hours indicated on the quotation, that is considered a maximum. If the assessor has performed fewer

hours, the actual hours performed should be included on the invoice. BELAC can – as an aid but without this being an obligation – send the assessor an invoice proposal with the total number of assessment hours to be charged. If he does not receive an invoice proposal, this does not exempt the assessor from submitting an invoice in accordance with the legal requirements (see below) in order to be paid.

For services and expenses, a sheet 281.50 is sent to the FPS Finance via the BELCOTAX platform.

Sheet 281.50 only has an informative character with regard to the tax authorities. It has no evidential value. The recipient of the fees can always refute the amount on the sheet, provided that he submits supporting documents (of costs) to the tax authorities. In addition, it is often the case that the recipient will declare the costs reimbursed to him by the FPS Economy as professional costs; in that case there is a null operation. The sheets are drawn up on the basis of the settled invoices in a specific accounting year for a specific assessor.

The hourly rate mentioned in the Royal Decree on BELAC is not indexed.

In 2024 the hourly rate is €112,22 (VAT incl.). Every year on January 1, the hourly rate is recalculated on the basis of the current index.

In exceptional cases and **subject to a duly motivated decision by the Accreditation Board**, the hourly rate may be increased (maximum of €214,31VAT incl. in 2024), in particular when it is indispensable to call on the services of assessors or experts with a special technical competence to carry out the assessment. The secretariat cannot simply pay an increased rate; this must be decided by the Board subject to a thorough motivation.

## 5 COSTS FOR TRAVEL, ACCOMMODATION AND MEALS<sup>1</sup>

The costs for travel, accommodation and meals are recharged costs.

These costs can be included via the invoice or via the expense note (see BELAC 6-203). The expense note must be signed (either manually or digitally) when it is submitted. In principle, every journey must be made by the least expensive means of transport.

The costs will not be reimbursed if they have already been supported by the assessed body.

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<sup>1</sup> The purchase of standards is not a cost for travel, accommodation or meals and is not reimbursed by BELAC.

## 5.1 Own means of transport

The kilometer rate for the use of a car/motorcycle is:

- for the period from 01.07.2023 to 30.09.2023: €0.4237/km
- for the period from 01.10.2023 to 31.12.2023: €0.4259/km
- for the period from 01.01.2024 to 31.03.2024: €0.4269/km
- for the period from 01.04.2024 to 30.06.2024: €0.4265/km
- for the period from 01.07.2024 to 30.09.2024: €0.4297/km
- for the period from 01.10.2024 to 31.12.2024: €0.4293/km

From 01.01.2024 the kilometer rate is €0.35/km for the use of a bicycle.

The kilometric allowance serves to compensate for the actual kilometers travelled and compensates for all direct and indirect costs related to the use of the vehicle for travel in the context of assessments, with the exception of parking, toll and low-emission cost tickets. These advance tickets are refundable when submitted via invoice or expense note.

These direct and indirect costs are:

- The depreciation of the vehicle and of all accessories and equipment such as the radio, the sliding roof, the LPG installation, ...;
- The insurance premium;
- The traffic taxes;
- The rent or depreciation of a garage;
- The costs for fuel, oil and lubricants;
- The servicing costs;
- The costs of washing the vehicle;
- The costs for technical inspection;
- Contributions to roadside assistance organisations;
- The towing costs;
- ...

and are therefore not reimbursed additionally as such by BELAC .

A car/bicycle/motorcycle can be hired for trips, subject to consultation with the case manager and the assessed body, but then the actual costs will be refunded and the km allowance cannot be used.

Trips by car/motorcycle of a maximum of 800 km are reimbursed at the per km rate; for journeys of more than 800 km, the refund will be limited to the price of a train or plane ticket in accordance with the ad hoc market price.

## 5.2 Plane travel

An airplane trip is booked in consultation with the case manager and the assessed body.

Air travel is not allowed for destinations under 300 km.

Airplane travel takes place in economy class.

A reservation in business class is only allowed on international flights of more than 6 hours.

## 5.3 Public transport

All journeys by train are in 2nd class.

If public transport is used, no kilometric allowance will be paid for the distance travelled.

## 5.4 Accommodation expenses in Belgium

The allowance for meal costs, and the hotel expenses are calculated, as far as domestic assessments are concerned, **on the basis of the costs actually incurred**.

There is a maximum of €77,89 (2024) per member of the assessment team per day.

A hotel is booked in consultation with the file manager and the assessed body. You can book a hotel stay the evening before the assessment (one day assessment) or between consecutive assessment days (several successive assessment days) if the distance is more than 200 km one way.

Exceptions are possible if the assessed body itself makes proposals.

The maximum price for a hotel stay that is applied, included in the [Delegated Regulation \(EU\) 2016/1611](#) (for Belgium the rate is taken from the European Commission), is €148. The upper limits for hotel accommodation do not include breakfast.

## 5.5 Accommodation expenses abroad

With regard to foreign assessments, the daily and nightly allowances are calculated **on the basis of the actual costs** with a maximum, as provided for civil servants not sent abroad by the Ministerial Decree of 18 April 2005 determining the accommodation allowances granted to delegates and civil servants resorting under the FPS Foreign

Affairs, Foreign Trade and Development Cooperation who go abroad on official orders. The upper limit of the hotel costs (excluding breakfast) and accommodation costs is included in the [Ministerial Decree of 16 November 2017](#).

For expenses made in foreign currency, proof of the exchange rate applied or a copy of the bank statement must be enclosed.

Vaccination costs (and necessary medication e.g. malaria tablets), PCR testing and visa costs necessary to perform the assessment will be reimbursed.

## 6 REQUIREMENTS FOR INVOICES

### 6.1 Private person

As a private individual, you cannot draw up and send invoices, not even a ticket or receipt. After all, you are not an entrepreneur with a company and therefore you do not have a CBE registration or VAT number. As a solution, one can use the claim statement as proof, so that BELAC can still pay the compensation. A claim statement may not mention terms such as 'invoice', 'invoice number', etc.

Taxes must be paid on the income received on the basis of claim statements (miscellaneous income) and must be declared in the annual income tax return.

The hourly rate is recorded at €112,22 per hour worked (in 2024).

The claim statement shall state the following information:

- The full name and address;
- The payment details;
- The full name and address of BELAC and VAT number BE 0314.595.348;
- The date on which the receipt was made;
- A detailed description of the services provided: “performance of the assessor and ID code of the file”;
- The number of hours of services provided;
- The delivery date of the services;
- The amount to be paid.

### 6.2 Natural or legal person subject to VAT

There is an invoicing obligation when providing professional services to BELAC.

The invoice must be issued no later than the 15th day of the month following the month in which the taxable event of the action took place. In principle, this is the moment when the tax becomes due, although there are exceptions.

The invoice shall state the hourly rate, as well as the following information:

- The full company name and address;
- The full name and address of BELAC and VAT number BE 0314.595.348;
- The VAT and/or CBE registration number of the company;
- The date on which the invoice was made;
- A unique, continuous and sequential invoice number;
- A detailed description of the services provided: "performance of the assessor and ID code of the file";
- The number of hours of services provided;
- The delivery date of the services;
- The amount excluding VAT that was charged;
- The VAT rate charged (21%);
- The amount of VAT to be paid.

### **6.3 Natural or legal person not subject to VAT (exemption scheme)**

There is an invoicing obligation when providing professional services to BELAC.

The invoice must be issued no later than the 15th day of the month following the month in which the taxable event of the action took place. In principle, this is the moment when the tax becomes due, although there are exceptions.

The invoice shall state the hourly rate, as well as the following information:

- The full company name and address;
- The full name and address of BELAC and VAT number BE 0314.595.348;
- The CBE registration number of the company;
- The date on which the invoice was made;
- A unique, continuous and sequential invoice number;
- A detailed description of the services provided: "performance of the assessor and ID code of the file";
- The number of hours of services provided;
- The delivery date of the services;
- The amount charged;
- Mention of the exemption scheme (with reference to the relevant code and article).

#### 6.4 Foreign (European) natural or legal person subject to VAT

There is an invoicing obligation when providing professional services to BELAC.

The invoice must be issued no later than the 15th day of the month following the month in which the taxable event of the action took place. In principle, this is the moment when the tax becomes due, although there are exceptions.

The invoice shall state the hourly rate, as well as the following information:

- The full company name and address;
- The full name and address of BELAC and VAT number BE 0314.595.348;
- The CBE or registration number of the company;
- The date on which the invoice was made;
- A unique, continuous and sequential invoice number;
- A detailed description of the services provided: "performance of the assessor and ID code of the file";
- The number of hours of services provided;
- The delivery date of the services;
- The amount excluding VAT that was charged;
- Mention of the reverse charge (with reference to the relevant code and article).

Intra-Community services are taxable in the Member State where the service takes place. This means that, for example, a Dutch assessor who carries out an assessment in Belgium must state on the invoice that there is a reverse charge to the Belgian customer BELAC in the context of a business to business transaction. The Dutch VAT payer is therefore not allowed to charge VAT and BELAC must calculate and pay VAT itself on top of the invoice amount, BELAC must transfer this amount after drawing up the special VAT return.

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