

# *Overview of the main support measures*

**CURRENT MEASURES**

Below you will find the main Corona support measures that are still in force today.

	<b>MAATREGEL</b>	<b>FEDERAL OR REGIONAL</b>	<b>TYPE MEASURE</b>	<b>WHAT &amp; WHO</b>	<b>TIMING</b>	<b>MORE INFORMATION</b>
1.	<b><i>Aid measure at the FPS Finance</i></b>	Federal	Financial	<p><b>Who?</b> Natural persons or legal entities with an Enterprise Number (CBE) in the following circumstances:</p> <ul style="list-style-type: none"> <li>- Decrease in turnover</li> <li>- Substantial decrease in orders and/or bookings</li> <li>- Consequences of a "chain reaction" with partner companies ...)</li> <li>- ...</li> </ul> <p><b>What?</b></p> <ul style="list-style-type: none"> <li>- Payment plan</li> <li>- Exemption from interest on arrears</li> <li>- Waiver of fines for non-payment</li> </ul> <p><b>What debts?</b></p> <ul style="list-style-type: none"> <li>- Withholding tax</li> <li>- VAT</li> <li>- Personal income tax</li> <li>- Corporate tax</li> <li>- Legal entity tax</li> <li>-</li> </ul>	Application before 31/12/2020.	Click <a href="#">here</a>

				<p><b>Automatic postponement for paying personal income tax, corporate tax, non-resident tax and legal entity tax</b> for the settlement of these taxes,</p> <ul style="list-style-type: none"> <li>• fiscal year 2019</li> <li>• established as of 12 March 2020</li> </ul>	<p>Additional <b>2 month</b> deadline on top of normal payment term and <b>without</b> owing interest for late payment.</p>	<p>Click <a href="#">here</a></p>
2.	<p><i>Postponement of social security contributions for the 1st and 2nd quarters of 2020</i></p>	Federal	Social	<p>Self-employed persons can apply to their Social Insurance Fund:</p> <ul style="list-style-type: none"> <li>• for a year's postponement on paying provisional social security contributions without increases or any impact on benefits.</li> <li>• postponement of payment of their annual corporate contribution</li> </ul>	<p>Submit a request until:</p> <ul style="list-style-type: none"> <li>• Q1-Q3: until 15/09/2020</li> <li>• Q4: until 15/12/2020</li> </ul> <p>Payment of contributions:</p> <ul style="list-style-type: none"> <li>• Q1: before 31/03/2021.</li> <li>• Q2: before 30/06/2021.</li> <li>• Q3: before 30/09/2021.</li> <li>• Q4: before 31/12/2021.</li> </ul>	<p>Click <a href="#">here</a></p> <p>Contact Your Social Insurance Fund <a href="#">here</a></p> <p>Click <a href="#">here</a></p>
3.	<p><i>Reduction of provisional social security contributions</i></p>	Federal	Social	<p>Self-employed persons can request a reduction in their provisional social security contributions for the year 2020 if their professional income is below one of the statutory thresholds. This measure applies to one-man businesses and to companies if you have to pay a lower salary due to the reduced turnover.</p>	<p>Recurring for each quarter can be requested from the social insurance fund</p>	<p>Click <a href="#">here</a></p> <p>Contact Your Social Insurance Fund <a href="#">here</a></p>

4.	<b>Exemption from social security contributions</b>	Federal	Social	People who are self-employed as their main activity and assisting spouses who are unable to pay their social security contributions may apply for exemption from contributions.	Recurring for each quarter can be requested from the social insurance fund	<p>Waiver of increases (Article 48 General Social Security Regulations for Self-employed Persons) E-mail <a href="mailto:mailbox-rek@rsvz-inasti.fgov.be">mailbox-rek@rsvz-inasti.fgov.be</a></p> <p>Exemption from contributions (Contribution Exemption Department) E-mail <a href="mailto:mailbox-dvr@rsvz-inasti.fgov.be">mailbox-dvr@rsvz-inasti.fgov.be</a></p> <p>Contact Your Social Insurance Fund <a href="#">here</a></p>
5.	<b>Postponement of payment of NSSO contributions</b>	Federal	Social	<p>Postponement of payment of NSSO (National Social Security Office) contributions</p> <ul style="list-style-type: none"> <li>• Automatic postponement for Q1 and Q2 2020 for companies that are <b>required</b> to close</li> <li>• If closure is required because of a failure to comply with sanitary measures or other reasons, postponement may be postponed, if a solemn declaration is made via an online</li> </ul>	Postponement until 15 December 2020	<p>Click <a href="#">here</a></p> <p>Click <a href="#">here</a></p>

				<p>form on the NSSO portal</p> <ul style="list-style-type: none"> <li>No closure, but the economic activity of the company falls sharply in 2nd quarter 2020 (expected reduction in turnover by at least 65% or reduction in gross wage bill by at least 65%): postponement possible subject to a solemn declaration via online form on the social security portal</li> </ul> <p>NSSO contributions payment plan</p> <p>Companies that are having payment difficulties as a result of the corona crisis can apply for a payment plan for Q1 and Q2 2020.</p>		<p>Click <a href="#">here</a></p>
6.	<b>Social security contributions payment plan for personnel</b>	Federal	Social	<p>Companies that are having payment difficulties as a result of the corona crisis can apply for a payment plan for all quarters of 2020 by submitting an online form. In certain cases, the NSSO will not charge sanctions.</p>	<b>UPDATE</b> To be requested at the earliest one month after the end of each quarter.	<p>Click <a href="#">here</a></p>
7.	<b>Partial exemption from withholding tax</b>	Federal	Social	<p>Employers who have used the temporary unemployment system for an uninterrupted period of at least one month between March 12, 2020 and</p>	<p>The measures apply to the BV of June, July and August.</p>	<p>Application possible at the employer's social secretariat, in the event that the social secretariat itself has not</p>

				<p>May 31, 2020 are entitled to a partial exemption from BV.</p> <p>The exemption is equal to 50% of the difference between, on the one hand, the total costs of withholding tax for each of the months of June, July and August 2020 (A) and, on the other hand, the total costs of withholding tax for the month of May (B).</p> <p>Exemption = (A - B) x 50%</p>		yet applied the exemption proactively.
8.	<b>Bridging right</b>	Federal	Social	<p>A. Self-employed persons/persons who are helpers as their main and secondary activity and assisting spouses who are required to interrupt their activity as a result of the closure measures taken by the federal government are entitled to this monthly replacement allowance.</p> <p>B. Other self-employed persons/persons who are helpers as their main activity and assisting spouses who interrupt their activities because of the coronavirus (vb. zelfstandigen die hun activiteit moeten onderbreken omwille van in quarantaine geplaatste werknemers, wegens onderbroken leveringen ...) hebben ook recht op deze vervangingsuitkering.</p>	<p>A. Entitlement to allowance up to and including 31/12/2020</p> <p>B. Entitlement to allowance up to and including 31/08/2020</p> <p>Application with the social insurance fund before the end of the second quarter following the quarter when you stopped your self-employed activity</p>	<p>Click <a href="#">here</a></p> <p><a href="#">Parliamentary Document 55K1090</a></p>

				<p>The full bridging right amounts to 1,291.69 euros per month for self-employed persons if they do not have dependant family members, and 1514.00 euros for self-employed persons if they have dependant family members.</p>		
9.	<p><i>Restart bridging right (= recovery allowance)</i></p>	Federal	Social	<p>Self-employed persons who have restarted their activities after a period of mandatory closure for more than one calendar month, and who are still faced with restrictions during their reopening of the business leading to a loss of turnover or orders, can claim an allowance for the same amount as the corona bridging right.</p> <p>In order to claim this recovery allowance, the self-employed person must also be able to demonstrate a decrease in turnover or orders of at least 10% in the quarter preceding the month of the application.</p> <p>The allowance is equal to the bridging right.</p>	<p>The application must be made by 31/12/2020 at the latest.</p>	<p>Application possible at the employer's social secretariat.</p>

10.	<b>UPDATE</b> <i>Increased incapacity benefits for the self-employed.</i>	Federal	Social	<p>Self-employed persons who are incapacitated for work and can no longer perform their activities for at least 7 days are entitled to incapacity benefits.</p> <p>These benefits are temporarily increased to the amount of the corona bridging right.</p>	All forms of incapacity for work from 1 March 2020 to 31 December 2020 are eligible. So the supplement works retroactively.	Contact your Social Insurance Fund.
11.	<i>Temporary unemployment</i>	Federal	Social	<p>Employers who are part of <a href="#">a severely hit industry</a> or who used temporary unemployment for at least 20% of the total number of working days in the second quarter can use the current more flexible scheme of temporary corona unemployment up to and including 31 December. However, prior approval must be obtained from the NEO.</p> <p>Other employers will have to use temporary unemployment for economic reasons, or regular temporary unemployment in case of force majeure in case the employee has to be quarantined.</p>	The relaxed regime will remain in force until 31 December.	Click <a href="#">here</a>
12.	<i>Corona consumption check</i>	Federal	Social	Employers can grant a consumption voucher of 300 euros to their staff and this for personal use in, among other things, the hospitality industry or the cultural sector. No social security contributions or	The consumption voucher can be awarded until December 31 and is valid until June 7, 2021.	



				withholding tax are due on this check.		
13	<b><i>Tax relief for the acquisition of new shares of companies that saw their turnover fall sharply as a result of the COVID-19 pandemic</i></b>	Federal	Financial	<p>Private individuals can obtain a 20% personal income tax reduction if they directly acquire new shares in a small company whose turnover for the period from 14 March 2020 to 30 April 2020 has decreased by at least 30% compared to the same period in 2019.</p> <p>The tax reduction amounts to 20% of the investment amount with a maximum of EUR 100,000</p>	Capital increases until 31.12.2020	Click <a href="#">here</a>
14.	<b><i>SME growth subsidy</i></b>	Flanders	Subsidies	<p>Subsidies for hiring external consultants and/or recruiting a strategic profile:</p> <ul style="list-style-type: none"> <li>• to explore new markets</li> <li>• or to review the supply chain because of the coronavirus.</li> </ul>	The application must be sent before the start of the strategic employee's employment and before the start of the consultancy services.	Click <a href="#">here</a>
15.	<b><i>Flemish protection mechanism</i></b>	Flanders	Subsidies	<p>Companies that see their turnover fall by 60% or more between August 1 and September 30, 2020 compared to the same period in 2019 are eligible.</p> <p>These are companies that are open, with the exception of the annual closing period.</p>	The protection mechanism can only be applied for after September 30.	Click <a href="#">here</a>

				<p>The aid amount is 7.5% of the turnover during the same period last year.</p> <p>The maximum amount is 15,000 euros. The subsidy will be halved if the company is open fewer days than the number of days opened in the period from August 1 to September 30, 2019.</p>		
16.	<b>UPDATE</b> Special Export Aid	Flandre	Subsidies	One-off subsidy of EUR 5,000 per SME to Flemish experienced exporters Some conditions apply: at least 5 FTEs on the payroll, an export share of at least 20% and a positive equity.	Applications possible from 5 October	Click <a href="#">here</a>
17.	<b>Strategic Transformation Aid COVID-19</b>	Flanders	Subsidies	Expansion of strategic transformation support for Flemish companies that make investments in function of covid-19-related products or services	Application can be submitted until November 1	Click <a href="#">here</a>
18.	<b>Indemnité compensatoire de 3.500 €</b>	Walloon Region	Subsidies	Additional premium for micro and small enterprises that are still required to close down completely and were entitled to above aid measure No 26 and perform a <a href="#">specific activity</a> .	<b>UPDATE</b> Applications can be made between 9 September and 15 October at the latest.(currently possible).	Klik <a href="#">hier</a> . Click <a href="#">here</a>
19.	<b>COVID-19 premium to support internationalisation</b>	Brussels Region	Subsidies	Premium of up to EUR 2,500 for companies that incurred expenses prior to 19 March 2020 for the preparation of, or participation in, a trade fair or	Applications can be made without a deadline.	Click <a href="#">here</a> .

				commercial prospection abroad and have not been reimbursed for this.		
20	<b><i>Tax relief for the acquisition of new shares of companies that saw their turnover fall sharply as a result of the COVID-19 pandemic</i></b>	Federal	Financial	<p>Private individuals can obtain a 20% personal income tax reduction if they directly acquire new shares in a small company whose turnover for the period from 14 March 2020 to 30 April 2020 has decreased by at least 30% compared to the same period in 2019.</p> <p>The tax reduction amounts to 20% of the investment amount with a maximum of EUR 100,000</p>	Capital increases until 31.12.2020	Click <a href="#">here</a>

**EXPIRED MEASURES**

Below are the main Corona aid measures introduced at the beginning of the Corona crisis, which your company can no longer use.

	<b>MEASURE</b>	<b>FEDERAL OR REGIONAL</b>	<b>WHAT</b>
1.	<i>Automatic postponement of payment of VAT.</i>	Federal	Automatic two month postponement of VAT payments for February/March 2020 and Q1 2020 return
2.	<i>Uitstel periodieke btw-aangiften/ IC/klantenlijsting</i>	Federal	Postponement for February/March 2020 and Q1 2020 returns, customer listing extended to 30/04/2020
3.	<i>Automatic postponement of payment of withholding tax.</i>	Federal	Automatic two month postponement of withholding tax without having to pay any fines or interest for the mandated returns of February/March 2020 and Q1.
4.	<i>Postponed filing of corporate tax, legal entity tax, non-resident corporate tax. For filings with deadline from 16 March to 30 April 2020.</i>	Federal	
5.	<b>Corona parental leave</b>	Federal	The corona parental leave is an additional scheme for parental leave, if parents want to care for their children under 12 years of age and does not count towards ordinary parental leave or time credit. This could be requested until the end of September 2020.
6.	<i>Nuisance premium Flanders</i>	Flanders	Premium for companies and self-employed persons in Flanders that are required to close down completely, consisting of a one-off lump sum premium and a premium of €160 per additional closing day as from 6 April (this is still being paid to entitled companies but can no longer be applied for).
7.	<i>Compensation premium</i>	Flanders	One-off, flat-fee premium for companies and the self-employed that have suffered major turnover losses as a

			result of the corona crisis in the period 14 March 2020 - 30 April 2020.
8.	<b>Corona Support Premium</b>	Flanders	Additional premium for all companies that were eligible for the first compensation premium and for companies that received the nuisance premium and are now open again, and suffer a loss of turnover of at least 60% in the restart period.
9.	<b>Commercial lease loan</b>	Flanders	Companies with a physical establishment that have to close down due to corona measures and companies from the events industry were able to benefit from a commercial lease loan whereby a 2 year loan could be obtained from the Flemish Government to cover the lease. Could be requested until 1 October 2020.
10.	<b>Compensatory allowance of 5,000 €</b>	Walloon Region	Premium for companies that are required to close down completely.
11.	<b>Financial aid of 2,500 €</b>	Walloon Region	Premium for companies that had to substantially interrupt their activity in March and April 2020 and which benefited from the full bridging right during the same period (for the self-employed) or had to put the majority of their staff in temporary unemployment (for small and micro enterprises).
12.	<b>Premium COVID-19</b>	Brussels Region	Premium for businesses in the Brussels-Capital Region that are required to close down completely).
13.	<b>COVID-19 Compensation Premium</b>	Brussels Region	Premium of EUR 2,000 for a number of categories of micro-enterprises that were not eligible for other measures.
14.	<b>Premium cultural</b>	Brussels Region	All intermittent cultural workers can enjoy the following financial support, depending on their maximum income: <ul style="list-style-type: none"> <li>• 1,500 EUR for cultural workers whose maximum net income was 775 EUR between 13 March and 31 May 2020;</li> <li>• 1,000 EUR for cultural workers whose maximum net income was 1,550 euro in this period;</li> </ul>

			500 EUR for cultural workers whose maximum net income was 3,100 EUR in this period.
15.	<i>Support measures for the service checks sector</i>	Brussels Region	Temporary increase of the amount of the regional reimbursement of EUR 2 per service voucher offered at the issuing company. This could be requested until 15 September 2020.