



Assessing Business Start-up Procedures in the context of the renewed Lisbon strategy for growth and jobs

Results for Belgium

June 2007

INTRODUCTION

Context

See the introduction of the European Commission's staff working document "[Assessing Business Start-up Procedures in the context of the renewed Lisbon strategy for growth and jobs](#)".

Methodology proposed by the EC

In order to help the Member States apply the conclusions the European Council drew about the Start-up procedures and ensure a harmonised approach to benchmarking the Member States' performance, the European Commission prepared a working document entitled "[Assessing Business procedures in the context of the renewed Lisbon strategy for growth and jobs](#)".

Some of the items in the paper were spelled out in the wake of the 19 March 2007 national coordinators' meeting and various bilateral sessions (including the one between Belgium and the European Commission on 26 April 2007) – *see annex 1*.

Belgian working group

The benchmark coordination task in Belgium has been assigned to the Agency for Administrative Simplification (Agence pour la simplification administration - FPS Chancellery of the Prime Minister). The Agency has held various plenary and/or bilateral meetings with coordinators appointed within administrations likely to impose procedures on start-ups in these five fields of activity:

- the Federal Public Service (FPS) Justice (and the Belgian Royal Notaries' Federation - Fédération royale du notariat belge) ;
- the FPS Economy ;
- the FPS Finance ;
- the FPS Public Health ;
- the Federal Food Chain Safety Agency (AFSCA/FAVV) ;
- the Regulatory Management Unit (Kenniscel Wetsmatiging) representing the Flemish Region, the COCOM (Joint Community Commission) and the VGC (Commission of the Flemish Community) ;
- EASI-WAL(e-administration and Simplification Unit of Wallonia) representing the Walloon Region and the French-language Community;
- Brussels Agency for Businesses (Agence bruxelloise pour l'entreprise) who gave the informations in relation with the Brussels-Capital Region ;
- the Commission of the French-language Community (COCOF);
- and, lastly, the German-language Community.

This assessment document is the outcome of this collaborative effort between these various stakeholders.

Restrictions related to the Belgium's federal structure

Mention should also be made of the existence and practical implications of Belgium's federal structure. In the case of EU benchmarking, there are two major repercussions:

- Some of the regulations that have an impact on setting up and operating an undertaking fall within the jurisdiction of the sovereign federated entities, hence the federal authorities cannot exert an influence at these levels. The "Bundesrecht bricht Landesrecht" principle does NOT apply in Belgium.
- Owing to the force of circumstances and in the light of the Commission's somewhat conclusive methodology, some of the figures concerning the costs and time limits unfortunately involve averages and thus do not necessarily reflect an undertaking's actual situation, in view of the federated entity where it operates.

Involvement of representatives of the business community, included SME.

This report has been validated by the Agency for Administrative Simplification's Steering Committee, which comprises representative organisations of employers, included the SME¹, and employees plus representatives of the federal Ministries and administrations concerned with the corporate issue.

¹ Members of the Steering Committee: the FEB (Federation of Belgian Industries), the Confédération de la Construction (Construction Confederation), Agoria (Multisectoral Technology Federation), UCM (Union of Small Firms and Traders) and UNIZO (Union of Self-Employed Operators).

BELGIAN REPORT

The national coordinators were asked to forward the European Commission the results of the assessment in Excel files. This report is designed to put into perspective the information featured in the Excel files in the annexes.

- Annex 2: List of procedural steps (forwarded to the European Commission on 11 May 2007).
Annex 3: Calculation of the costs and times for these formalities (forwarded to the European Commission on 18th June 2007).

ONE-STOP-SHOP

Progress achieved

Common formalities

The Belgian federal authorities have undertaken several large-scale projects in recent years. These seek to offer companies the opportunity to complete their formalities at a "one-stop shop" and shorten the times needed to set up a company.

The launch of accredited one-stop business shops¹ on 1 July 2003 and making an e-DEPOT application available to notaries from April 2007 onwards has created the opportunity for the compulsory basic set-up formalities to be completed in 1.5 days.

Specific formalities

Certain formalities specific to certain fields of activity and/or products have been suppressed or streamlined at both federal and regional level. The remaining formalities are to be integrated progressively into the one-stop shop.

On the federal front, the Law of 16 January 2003 concerning the Central Database for Enterprises and the accredited one-stop business shops provide the opportunity for one-stops shops to carry out administrative formalities in dealings with all the federal administrations, provided they have a proxy from the company in question and subject to the payment of a price which may be freely determined.

This opportunity is nonetheless subject to the following limitations:

- it is not used by all one-stop business shops;
- it does not apply to the other levels of authority (for example : regional or local);
- only a few procedures have been computerised (common procedures such as the VAT registration application).

A solution to these restrictions is now being studied within the framework of the Directive on Services.

Explanatory statement

Two structures operate as a one-stop-shop in Belgium:

- the one is concerned with the onset of the company (legal framework for the establishment)
- the other is focused on the start of activities.

¹ Les guichets d'entreprises agréés (GEA) . De erkende onderneming loketten (OL).

Legal framework for the creation of the company (proc 9¹)

A notary has to be enlisted in Belgium to authenticate the deed of incorporation for companies with a full legal personality (public limited company, private limited company, cooperative company with limited liability, limited equity partnership).

Starting in April 2007, notaries are entitled to use the e-DEPOT application for the completion *online* of all the steps required for the legal framework for the creation of a company.

The application allows a notary to draw up and authenticate the deed of incorporation electronically. The information featured in the deed is entered directly into the Central Database for Enterprises², which straightaway assigns a company number. The deed is then forwarded online to the Registry of the Commercial Court (proc 25) and to the Moniteur belge (Belgian Official Gazette) (proc 33). The instrument is published in the Moniteur belge the following day, so it then becomes effective towards third parties.

N-B: This first stage does not affect companies in the form of a natural person. These move directly to the 2nd stage.

Registration with an accredited one-stop business shop (proc 24)

Registration as a commercial concern

As a result of accredited one-stop business shops (AOBS)³ being rolled out on 1 July 2003, companies no longer have to seek out just once contact point to secure the status of a commercial concern or craft undertaking.

The creation of the Central Database for Enterprises (CDE) and applications the federal administrations have made available to the AOBS allow the latter to:

- Make an immediate check of access to the profession entitlements (a task that used to be the responsibility of 10 Chambers of Trade and Commerce) ;
- Immediately assign the status of a commercial concern (a task that used to fall within the jurisdiction of the Registries of the Commercial Court) ;
- Create a company in the form of a natural person in the CDE ;
- Directly enter information about this status into the CDE, thereby providing disclosure.

Consequently the commercial status allocation time has been reduced to 1 hour.

Other registrations

As we mentioned earlier, the Law of 16 January 2003 on the Central Database for Enterprises and accredited one-stop business shops provides the opportunity for one-stop shops to complete the administrative formalities required by the federal administrations.

- VAT registration (proc 40)

In a bid to reduce the start-up times further, the VAT administration has been invited to:

- develop an application allowing one-stop business shops to submit a VAT registration application online for companies that so require.
- review its in-house procedures so that VAT status is activated within 3 days, except in risk sectors

¹ This proc 9 covers the proc steps 11 (appoint Board members/manager) and 17 (shares offered for subscription) and is preceded by proc steps 12 and 13 (open bank account and deposit capital) and 15 (create financial plan to show viability).

² The CDE (Banque-carrefour des entreprises – BCE / Kruispuntbank van ondernemingen – KBO) features basis identification data for all Belgian-based companies in the form of a natural person or a legal person along with their operating units. Managed by the FPS Economy, this database is populated by various proposers including notaries and accredited one-step business shops. Administrations entitled to consult the database are required to apply the single data collection principle and may no longer seek information from companies when this is already available in the database.

³ A company is free to make a choice from the 10 AOBS with 212 branch offices spread throughout Belgium.

The AOBS have been successfully using this application since December 2004. Roughly 60% of companies are now turning to a one-stop business shop to apply for VAT registration.

- Registration with a social insurance fund for self-employed persons (proc 39)
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Registration of companies and self-employed people with a social insurance fund for self-employed persons may be obtained *in practice* via a one-stop business shop because most of them are part of an association where a social security secretariat and a social insurance fund are brought together at the same address.

- Specific formalities

Within the context of this programme, the Federal Food Chain Safety Agency (AFSCA/FAVV) is set to urge companies to call on the services of an accredited one-stop business shop for initiating the authorisation for operators active in the food chain (proc 58).

SET-UP TIMES IN BELGIUM

Progress achieved

Common formalities

The compulsory basic set-up formalities may now be completed in **1.5 days** as a result of several initiatives: the launch on 1 July 2003 of accredited one-stop business shops and the Central Database for Enterprises, the computerisation of the VAT registration application form made available to these AOBS in November 2004 and making an e-DEPOT application available to notaries from April 2007 onwards.

Specific formalities

In the case of the procedure for operators active in the food chain (proc 58), the Federal Food Chain Safety Agency (AFSCA/FAVV) has made a huge streamlining effort, integrating all the registration, authorisation and/or approval procedures (20 or so), but the Agency wishes to continue applying the 30-day time limit for granting an authorisation (this authorisation being required for restaurants and the food trade).

Evidence of entrepreneurial abilities (proc 56 and 57) forms part of the procedure for registering a company as a commercial concern (proc 24). It should be mentioned that some entrepreneurial ability-related formalities have been dropped, while others have been streamlined. This applies in particular to the Construction industry, where the following evidence of ability categories have recently been integrated: "plumber or plumbing installer", "heating fitter" and "gas fire installer (individual appliances)".

Concerning the environment permit (proc 59), Belgium feels it is impossible to observe the time limit set for C1, C2 and C5 companies (except in the case of takeovers), hence it has repeated its call for the environment permit to be withdrawn from the scope of the benchmark, at least as regards the calculation of the times. Belgium recommends developing a benchmark specifically for the environment permit. This type of [benchmark](#) was already applied in 1999, although it was confined to 8 European countries and 3 overseas countries.

In the case of a protected trade name authorisation for hotels (proc 60), it is up to the Communities to decide whether the present time of 75 days needs revising (15 days in the German-language Community). However, it should be mentioned that when a hotel establishment is transferred, the new operator has three months to submit a new application. During that time, the hotel business may continue to operate.

The municipalities' attention may also be drawn to the need to shorten the times for issuing certain documents, such as an extract from criminal records (replacement for the certificate of good

character) that has to be provided to seek a protected trade name authorisation for a hotel. As an example, it takes 5 days to obtain this extract in Saint-Josse-ten-Noode, whereas it is issued straightaway in Antwerp, Ghent and Charleroi.

Explanatory statement

Times for the procedures common to all private limited companies

	day 1	Preparing the financial plan (proc 15)	4 hours
		Opening a bank account and depositing capital (proc 12-13)	0.5 hours
		Preparatory work and legal framework created by a notary for the establishment of the company (proc 9-11-17-25-33)	3 hours
day 2		Registration as a commercial concern via the OSS (including an investigation of the basic managerial skills) (proc 24)	1 hour
		VAT registration via the OSS ¹ (proc 40)	0.5 hours
		Registration with a Social Insurance Fund via the OSS (proc 39)	0.5 hours

1.5 days

Times for each of the model companies (common AND specific procedures)

In the light of the European Commission's request, this document features the non-weighted average time for the procedures whose times vary according to the location.

However, as the results are sometimes extremely divergent, we also provide an itemised account according to the Region and/or Community.

As some of the procedures are undertaken in parallel, we have also established these formalities on a time line – see *annex 3*.

MODEL COMPANY 1 : Manufacturer of industrial products (steel industry)

Flemish Region	114 days
Brussels-Capital Region	190 days
Walloon Region	100 days
Belgium (non-weighted average)	134.5 days

!!! When the environment permit is removed from the scope of the benchmark, this time is **1.5 days!!!**

MODEL COMPANY 2 : IT company

Flemish Region	1.5 days
Brussels-Capital Region	1.5 days
Walloon Region	15 days
Belgium (non-weighted average)	6 days

!!! When the environment permit is removed from the scope of the benchmark, this time is **1.5 days!!!**

¹ For the VAT, we have factored in the VAT registration application but not the time needed to assign VAT status. In reality a company may start operating once that application has been made. However, we should stress the efforts made by the FPS Finance, which has revamped its back office so as to shorten the time needed to grant VAT status (in 2006, roughly 75% of companies whose applications were made electronically were assigned VAT status within 10 calendar days).

MODEL COMPANY 3 : Hotel with a restaurant

Flemish Region	75 days
Brussels-Capital (Flemish Community)	78 days
Brussels-Capital (COCOF)	78 days
French-language Community	77 days
German-language Community	31 days
Belgium (non-weighted average)	68 days

!!! When the environment permit is removed from the scope of the benchmark, this time is reported to be the same!!!

MODEL COMPANY 4: Plumbing company

Belgium	1.5 days
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MODEL COMPANY 5: Wholesale or retail distributor (food items)

Flemish Region	31 days
Brussels-Capital Region	80 days
Walloon Region	31 days
Belgium (non-weighted average)	47.5 days

!!! When the environment permit is removed from the scope of the benchmark, this time is **31 days!!!**

COSTS

Progress achieved

Legal framework for the creation of a company: translated to a costs saving of €455.81 (the cost was € 867.59 in 2001) as a result of:

- phasing out registration fees (proc 19)
- replacing stamp duties with a document duty (proc 18),

Registration as a commercial concern: cost saving of €41.55 (the cost was €111.55 in 2001)

Consequently, an overall reduction of €498.

Explanatory statement

Cost of common formalities

<i>Legal framework for the creation of the company</i>	
▪ Notary fees (proc 9)	€105.72
▪ Document duties (proc 9)	€95
▪ Registration fees (proc 9)	0 % ¹
▪ Cost of publication in the Moniteur belge (proc 30)	€209.81
<i>Registration as a commercial concern (proc 24)</i>	
▪ Per operating unit	€ ² 71
<i>VAT registration (proc 40)</i>	

¹ 10% Flanders and 12.5 % in Wallonia and Brussels if the contribution is in the form of a house belonging to a natural person (marginal cases)

² A company starting up generally has only one operating unit. The amount is index-linked on the basis of the October 2005 index.

▪ Via a OSS	€ 35 ¹
▪ With a VAT Office	free
Registration with a Social Insurance Fund (proc 39)	free
Total (if registration with a VAT Office)	€481.53
Total (if registration via a OSS)	€516.53

Cost of the formalities for each one of the model companies

The cost shown here is the OVERALL cost (common formalities with VAT registration via OSS and specific formalities) according to the location and for the whole of Belgium (non-weighted average).

MODEL COMPANY 1: Manufacturer of industrial products (steel industry)

Flemish Region	€679
Brussels-Capital Region	€889
Walloon Region	€770
Belgium	€779

!!! When the environment permit is removed from the scope of the benchmark, this cost is said to be **€517!!!**

MODEL COMPANY 2 : IT company

Flemish Region	€517
Brussels-Capital Region	€517
Walloon Region	€517
Belgium (non-weighted average)	€517

MODEL COMPANY 3 : Hotel with a restaurant

Flemish Region	€583
Brussels-Capital (Flemish Community)	€589
Brussels-Capital (COCOF)	€531
French-language Community	€527
German-language Community	€530
Belgium (non-weighted average)	€552²

MODEL COMPANY 4 : Plumbing company

Flemish Region	€517
Brussels-Capital Region	€517
Walloon Region	€517
Belgium (non-weighted average)	€517

MODEL COMPANY 5 : Wholesale or retail distributor (food items)

Flemish Region	€517
Brussels-Capital Region	€764
Walloon Region	€517
Belgium (non-weighted average)	€599²

!!! When the environment permit is removed from the scope of the benchmark, this cost is said to be **€517!!!**

¹ The accredited one-stop business shops are entitled to set a freely determined rate for the provision of this service. The sum of €35 is an average calculated in 2006 during an audit of the one-stop business shops.

² Should a company decided to enlist the aid of a one-stop business shop to undertake a request for an authorisation from the Federal Food Chain Safety agents for operators active in the food chain, the one-stop entity is entitled to charge the company at a freely determined rate.

CONCLUSIONS

Belgium has made tremendous efforts to comply with the objectives laid down by the European Council and plans to continue doing so as part of the process for implementing the Directive on services 2006/123/EC.

EUROPEAN COMMISSION CLARIFICATION OF THE SCOPE

EUROPEAN COMMISSION
ENTERPRISE AND INDUSTRY DIRECTORATE-GENERAL
Promotion of entrepreneurship and SMEs
Entrepreneurship

SPECIFIC procedures: which ones have to be considered and how.

This refers to those procedures that are specifically applicable to one or several the 5 model companies and hence not universally applicable to any private limited company.

Criteria for these specific procedures are based on the information provided at the meeting of March the 19th and the reply to the questions posed by the National Start-up Co-ordinators in the subsequent month.

One-stop-shops will have to be able to handle all COMMON procedures and be able provide information and reply to the questions of entrepreneurs on the SPECIFIC procedures.

For all five companies

- To all effects it will be considered that the building for each of the 5 model companies exists and is fully fit for purpose. No procedures related to building the company's premises to be considered either for time or cost. Just as examples, it will not be necessary to contemplate procedures related to: electric installation, boiler (heating) installation and/or maintenance, building structural safety and fire protection.
- This will also apply to auxiliary buildings, parking lots, access roads or any other infrastructure element related to the company.
- The entrepreneur is NOT taking over a pre-existing company
- Entrepreneur will work in the company and is his/her main occupation. All labour procedures for the entrepreneur to be considered but only those related to the entrepreneur.
- All compulsory procedures even if not carried out by an official body must be considered. Examples: Compulsory registration in the chamber of commerce, procedures done with notaries, etc
- The company's capital will be the minimum required by law for a private limited company in each Member State
- Number of partners of the company: minimum 2
- The founders of the company will not require bank loan to start the company.
- Only **COMPULSORY** steps are to be considered. Only costs related to start-up not running expenses for the first year, even if compulsory are to be considered

Time

- ➔ Time to count from the full submission of documentation by the applicant. Pre-registration or pre-one-stop-shop steps that are compulsory (like drawing the company statutes at a notary, etc) will have to be considered when measuring time.
- ➔ Those procedures that may vary from region to region or depending on county, province, municipality.... Measure of time: un-weighted average of minimum 3.
- ➔ Simultaneous procedures will not add time as long as they are truly simultaneous. Also, non-blocking steps will not be cumulative when measuring time.
- ➔ Non-blocking steps will not be considered for the calculation of time but will be considered for the calculation of cost.
- ➔ For the calculation of time fractions of hours for individual steps will be accepted. Numbers provided will refer to the average required to comply.
- ➔ Travel times will not be considered but Member States are asked to state location (where the actual procedure is done).
- ➔ In case a procedure or a group of them can be achieved through different channels Member States may opt for the shortest one as long as it is compatible with previous and subsequent steps in the process. It also has to be generally used.

Cost

- ➔ Costs to include all required disbursements (fees, taxes, etc) whether payable to private or public hands. Key word: COMPULSORY.
- ➔ Non-blocking steps will not be considered for the calculation of time but will be considered for the calculation of cost.
- ➔ Only COSTS will be considered (no investments, reserves, paid-up capital...) and only those directly linked to the registration and start-up procedure
- ➔ In case a procedure or a group of them can be achieved through different channels Member States may opt for the cheapest one as long as it is compatible with previous and subsequent steps in the process. It also has to be generally used.

For company 1: A manufacturer of steel products

Definition: a company with a steel/alloys production facility involving forging, casting or stamping. This company will be operating a small furnace: potential air pollution will have to be considered.

- Furnace is electric.
- Furnace power is over 20 kW
- It is used for the production of components/parts of industrial products to be assembled elsewhere. A company producing a finished product is also acceptable.
- Product composition: steel, generally used steel alloys, cast iron.
- Series size: either individual product or components or in very small series.

For company 2. A manufacturer of small IT devices

Definition: a hardware manufacturer of small devices in low quantities to be integrated into computers or other bigger electronic devices.

- Company is a manufacturer not just an assembler.

- The chemicals required for the manufacture of electronic boards will be used.

For company 3. A hotel with a restaurant

Must not be a member of a franchise. Must have its own kitchen producing most of the items on the menu.

- As derogation, at this point in time it will not be necessary to consider alcohol licenses for either cost or time for any of the model companies.

For company 4. A plumbing company

Definition: the company must be certified and capable of central heating, air conditioning and industrial installations.

- Company will have its own premises of limited size
- Standard refrigerants/coolants and other products will be used

For company 5. A wholesale or retail distributor

Definition: a wholesale/retail company distributing food items. Must have its own warehouse of at least 500 sq. metres. Part of the company's sales will be via e-business and/or mail order.

- No abattoir in the premises
- Distributor may have more than 5 tons of products of vegetal origin stored
- The company will not handle fresh meat or fresh fish but will handle frozen food.
- No food processing of any sort (incl. cutting, slicing, etc.) will be carried out in the premises.
- Repackaging of goods into smaller packages should be possible.

Just as with the two A3 lists provided in the meeting **COMMON and SPECIFIC procedures will be decoupled and kept in separate lists.** This will also apply to the measure of time and cost.

ANNEXE 2**LIST OF PROCEDURAL STEPS FORWARDED TO THE EUROPEAN COMMISSION ON
11/5/2007****1. List of procedures for all private limited companies, irrespective of their field of activity**

This list was drawn up by the Commission in advance in the light of the one used for [benchmarking in January 2002](#). When completing the list we sought to ensure some consistency between the process carried out in 2002 and the current benchmark.

The footnotes show the progress Belgium has made in the case of one-stop shops, given that most of these procedures are now accomplished :

- by a notary via the e-DEPOT application;
- by the accredited one-stop business shop a company chooses.

REQUIRED PROCEDURES FOR ANY PRIVATE LIMITED START-UP	Required
Formal approval of proposed name	N
Confirm skills/qualifications with authorities (if applicable to all new enterprises)	N
Obtain certificate of no outstanding taxes	N
Obtain certificate of "good character" (no criminal record, etc.)	N
Obtain overall permit to conduct economic activity (if applicable to all new enterprises)	N
Complete management training course (if applicable to all new enterprises)	N
Registration of domicile of business	N
Formal validation of signatures of representatives of the business	N
Notary draws up or confirms formal deed of incorporation/partnership agreement/registration deed	Y (1)
Founders/advisers draw up formal deed of incorporation/partnership agreement/registration deed	N
Appoint Board Members/Manager	Y (1)
Open bank account and deposit capital	Y
Obtain certificate from bank of capital deposited	Y
Audit report on deed of incorporation/foundation report or equivalent	N (3)
Create financial plan to show viability	Y
Hold statutory meetings (shareholders/ subscribers, approval of foundation report by board, etc.)	N
Shares offered for subscription	Y (1)
Lawyer or notary certifies documents for submission to registration authorities	N
Prepare dossier for registration authorities	N
Certificate of all social security charges paid	N
Certificate of all compulsory healthcare paid	N
Obtain certificate of management skills	N (3)
Legal announcement in newspapers	N
Submit registration dossier to "one-stop-shop"	Y (2)
Seek approval for registration from Commercial Court/Court of First Instance or equivalent	Y (1)
Seek approval from Companies Agency or equivalent	N
Seek approval for registration from local/municipal authorities	N
Seek approval for registration from central government	N
Approval of name by official agency	N
Register with Commercial Court/Trade Register/Companies Agency/Craft Register or equivalent	N
Register with Trade Association/Chamber of Commerce	N
Tax Office or equivalent stamps/certify company records or account books	N (3)
Publish registration in Official Journal or equivalent	Y (1)

Apply for tax identification card/number	N
Apply for opening licence from local/municipal authorities	N
Obtain mandatory pension insurance	N
Obtain mandatory civil insurance, e.g. employers' liability	N
Notify Tax Office (all taxes)	N
Notify Social Security Office or insurance fund	Y (2)
Notify VAT Office	Y (2)
Notify Business Tax Office	N
Notify National Statistical Office	N
Notify Ministry of Labour	N
Notify local/municipal tax authorities	N
Notify other local/municipal authorities of registration	N
Tax office verifies business domicile	N (3)
Notify Post Office	N
Obtain administrative approval for e-business/e-commerce	N
Compulsory accident insurance	N
(others...)	

BELGIUM : Important comments
(1) All these procedures can be done at the time by the notary (central proc : 9)
(2) All these procedures can be done at the time at a OSS after proc 25 (central proc: 24).
(3) Only in marginal cases

2. List of procedures applicable to companies belonging to one of the 5 selected sectors

		C1	C2	C3	C4	C5
56	Evidence of entrepreneurial abilities for the profession of restorer (together with 22 and included in 24)	N	N	Y	N	N
57	Evidence of entrepreneurial abilities for the Construction industry (together with 22 and included in 24)	N	N	N	Y	N
58	Authorisation for operators active in the food chain(can be included in 24)	N	N	Y	N	Y
59	Environment permit	Y(1)	y(2)	N	N	y(3)
59/1*	Extract of property map	y(4)	N	N	N	y(3)
59/2*	Location of the establishment on the National Geographical Institute map	y(5)	N	N	N	N
60	Autorisation d'utilisation de l'appellation protégée "hôtel"/ Vergunning logiesverstrekkende bedrijven (autorisation to use the protected name "hotel")	N	N	Y	N	N
60/1*	Certificate of good character for the operator and the manager	N	N	Y	N	N

BELGIUM : comments

* Administrative documents to enclose with the application

(1) Environment permit class 2 (Flemish and Walloon Regions) or class 1B (Brussels Region)

(2) Solely in the Walloon Region - classed 3 declaration

(3) Solely in the Brussels Region- class 2 permit

(4) Not required in the Flemish Region

(5) Solely in the Walloon Region

3. List of procedures not included by the Belgian working group because they are too specific, discontinued or do not determine the engagement in an occupation

			C1	C2	C3	C4	C5	Justification
70	Evidence of entrepreneurial abilities for the profession of wholesale butcher	included in 24	N	N	N	N	?	Too specific (applies to wholesale butchers) - scheduled to be suppressed
71	Authorisation for the itinerant trade	included in 24	N	N	N	N	?	Too specific (applies to the itinerant trade and sales of food products to fixed customers is ruled out)
72	Licence to operate a butchery and cooked meats business	included in 24	N	N	N	N	?	Too specific (applies to the running of a butchery and cooked meats business or a butchery and cooked meats department)
73	Licence to run a meat product retail business		N	N	N	N	N	Suppressed (Royal Decree of 10/11/2005)
74	Commercial establishments		N	N	N	N	?	Too specific (applies only in the case of a new construction, extension or redeployment for a net commercial area over 400 m2)
75	Authored music		?	?	?	?	?	Not a procedure conditioning the start of an activity (applies only in the case of public use of an author's work (including telephone interval music)
76	Fair return		N	N	?	N	?	Not a procedure conditioning the start of an activity (applies only in the case of the use of wired music)
77	Registration of holders of measuring instruments presented for a verification or calibration		N	N	N	N	?	Not a procedure conditioning the start of an activity (declaration that measuring instruments used primarily in the context of business transactions have been checked
78	Assigning a number to meat wholesalers		N	N	N	N	N	Suppressed (Ministerial Decree of 30/11/2005 abolishing the keeping of inspection records by meat wholesalers)
79	Declaration for selling alcoholic beverages in a retail business (240)		N	N	N	N	N	Suppressed (draft law)
80	Declaration of profession 108		N	N	?	N	?	Not included because no database at the present time and hence no requirement and no follow-up (applies in the case of the sale of dutiable products – coffee, alcohol, non-alcoholic beverages, tobacco, energy products – for which the excise duties have already been paid) as well as for the packaging levy. Would concern small businesses and restaurants.

81	Authorised warehouse keepers (tax warehouse)		N	N	N	N	?	Too specific (applies only in the case of the storage of dutiable products – coffee, alcohol, non-alcoholic beverages, tobacco, energy products – under excise-duty suspension arrangements / Does not apply in the case of 80 / Could apply on supermarkets
81bis	Registered operators		N	N	N	N	?	See 81 but for products under excise duty suspension arrangements coming from another MS
82	Registration in the context of eco-taxes		N	N	N	N	?	Not a procedure conditioning the start of an activity (applies only in the case of seeking to be exempted from the ecotax on beverage packaging containing ink, batteries and disposable cameras)
83	Registered entrepreneurs	shall be done by one-stop-shop in near future	N	N	N	?	N	Applies only if the entrepreneur so wishes (procedure being revised as a result of Court of Justice judgement on 9/11/2006)
84	Notification of nutrient-containing food supplements		N	N	N	N	?	Not a procedure conditioning the start of an activity (applies only in the case of the sale of plant-containing products – applies to anyone marketing the product for the first time in Belgium: normally the manufacturer but also the distributor when the product is imported from overseas)
85	Notification of plant-containing food supplements		N	N	N	N	?	Not a procedure conditioning the start of an activity (applies only in the case of the sale of nutrients- applies to anyone marketing the product for the first time in Belgium: normally the manufacturer but also the distributor when the product is imported from overseas)
86	Fire safety certificate (for each building)		N	N	Y	N	N	Not included because the certificate is related to the building and is valid for 5 years (10 years in some cases). In the event of a transfer, the certificate of the earlier owner continues to be valid
87	Accreditation of energy expert		N	N	N	?	N	Solely in the Flemish Region. Too specific (applies only to a self-employed technician or wage earner in charge of performing audits in the context of energy premiums)
88	Accreditation for fuel oil and burner expert		N	N	N	y	N	Not included because this authorisation is related to the person and not the company: heating experts appointed by the company have to be approved in order to be able to maintain fuel oil boilers.

89	Certificate of cold storage expertise		N	N	N	y	N	Same reason as for proc 88. Solely in the Flemish Region.
90	Declaration for selling alcoholic beverages in the hotel and catering sector		N	N	Y	N	N	Applies if the alcoholic beverages are sold to be consumed onsite BUT not included, in the light of the European Commission decision.
91	Hotel/catering or hygiene certificate		N	N	?	N	N	Too specific (provided for by only a few municipalities and will give rise to a screening in the context of the Directive on services 2006/123/EC)
92	Requirement to take out third party liability insurance coverage for fire in the case of premises accessible to the general public		N	N	Y	N	N	Not strictly necessary for the start-up (governs hotel accessibility). Applies to hotels with over 4 rooms and 10 customers and restaurants over 50 m2.

ANNEXE 3

EXCEL FILE WITH THE TIMES AND COSTS FORWARDED TO THE EUROPEAN COMMISSION ON 18th June 2007

1. Times and costs for common procedures

	REQUIRED PROCEDURES FOR ANY PRIVATE LIMITED START-UP	Required	TIME	COSTS
1	Formal approval of proposed name	N		
2	Confirm skills/qualifications with authorities (if applicable to all new enterprises)	N		
3	Obtain certificate of no outstanding taxes	N		
4	Obtain certificate of "good character" (no criminal record, etc.)	N		
5	Obtain overall permit to conduct economic activity (if applicable to all new enterprises)	N		
6	Complete management training course (if applicable to all new enterprises)	N		
7	Registration of domicile of business	N		
8	Formal validation of signatures of representatives of the business	N		
9	Notary draws up or confirms formal deed of incorporation/partnership agreement/registration deed	Y (1)	3 H (Day 1)	€ 105.72 (notary's fees) €+ 95 (document duty) €+ 0 (registration fees)
10	Founders/advisers draw up formal deed of incorporation/partnership agreement/registration deed	N		
11	Appoint Board Members/Manager	Y (1)		
12	Open bank account and deposit capital	Y	0.5H(Day 1)	
13	Obtain certificate from bank of capital deposited	Y		
14	Audit report on deed of incorporation/foundation report or equivalent	N (3)		
15	Create financial plan to show viability	Y	0.5 days (Day 1)	
16	Hold statutory meetings (shareholders/ subscribers, approval of foundation report by board, etc.)	N		
17	Shares offered for subscription	Y (1)		
18	Lawyer or notary certifies documents for submission to registration authorities	N		
19	Prepare dossier for registration authorities	N		
20	Certificate of all social security charges paid	N		
21	Certificate of all compulsory healthcare paid	N		
22	Obtain certificate of management skills	N (3)		
23	Legal announcement in newspapers	N		
24	Submit registration dossier to "one-stop-shop"	Y (2)	1 H (Day 2)	€71
25	Seek approval for registration from Commercial Court/Court of First Instance or equivalent	Y (1)		
26	Seek approval from Companies Agency or equivalent	N		
27	Seek approval for registration from local/municipal authorities	N		
28	Seek approval for registration from central government	N		
29	Approval of name by official agency	N		
30	Register with Commercial Court/Trade Register/Companies Agency/Craft Register or equivalent	N		
31	Register with Trade Association/Chamber of Commerce	N		
32	Tax Office or equivalent stamps/certify company records or account books	N (3)		
33	Publish registration in Official Journal or equivalent	Y (1)		€209. 81
34	Apply for tax identification card/number	N		
35	Apply for opening licence from local/municipal authorities	N		

36	Obtain mandatory pension insurance	N		
37	Obtain mandatory civil insurance, e.g. employers' liability	N		
38	Notify Tax Office (all taxes)	N		
39	Notify Social Security Office or insurance fund	Y (2)	0.5H(Day 2)	€0
40	Notify VAT Office	Y (2)	0.5H(Day 2)	€35 if OSS / €0 if VAT Office
41	Notify Business Tax Office	N		
42	Notify National Statistical Office	N		
43	Notify Ministry of Labour	N		
44	Notify local/municipal tax authorities	N		
45	Notify other local/municipal authorities of registration	N		
46	Tax office verifies business domicile	N (3)		
47	Notify Post Office	N		
48	Obtain administrative approval for e-business/e-commerce	N		
49	Compulsory accident insurance	N		
			1.5 days	€16.53 if OSS for VAT inscription (€481.53 if VAT Office for VAT inscription)

BELGIUM : Important comments

- (1) All these procedures can be done at the time by the notary (central proc : 9)
(2) All these procedures can be done at the time at a OSS after proc 25 (central proc: 24).

2. Times for common and specific procedures

(s) simultaneous procedural steps

* Administrative documents to enclose with the dossier

		C1	C2	C3	C4	C5
56	Evidence of entrepreneurial abilities for the profession of restorer (included in 24)	N	N	0 day	N	N
57	Evidence of entrepreneurial abilities for the Construction industry (included in 24)	N	N	N	0 day	N
58	Authorisation for operators active in the food chain(can be included in 24)	N	N	30 d from D2 (S)	N	30 d from D2 (S)
59	Environment permit class 2 (Walloon and Flemish Region) or class 1B (Brussels Region)	114 d (1) 180 d (2) 90 d (3) from D1	N	N	N	N
59bis	Environment declaration class 3 (Walloon Region)	N	15 d (3) from D1	N	N	N
59ter	Environment permit classe 2 (Brussels Region)	N	N	N	N	70d (2) from D1
59/1*	Extract of property map	10 d (2)(3) before D1	N	N	N	10 d (2) before D1
59/2*	Location of the establishment on the National Geographical Institute map	0,5 H (3) (S)	N	N	N	N
60	Authorisation to use the protected name "hotel" (Vergunning logiesverstrekkende bedrijven)	N	N	75 d (1)(3)(4) 15 d (5) after 60/1	N	N
60/1*	Extract from the criminal records (replacement for the certificate of good character) for the operator and manager	N	N	0,5 d (1) 3 d (2) 2 d (3) 2 d (5)	N	N
Time for common AND specific procedural steps in each region or community :						
Flemish Region (and Community)(1)		114 days	1.5 day	75 days	1.5 day	31 day
Brussels Region(2) - Flemish Community(1)		190 days	1.5 day	78 days	1.5 day	80 days
Brussels Region(2) - Cocof (4)		190 days	1.5 day	78 days	1.5 day	80 days
Walloon Region (3) - French-language Community		100 days	15 days	77 days	1.5 day	31 day
Walloon Region (3) - German-language Community (5)		100 days	15 days	31 days	1.5 day	31 day
Non-weighted Belgian average WITH the environment permit		134.5 days	6 days	68 days	1.5 day	47.5 days
Non-weighted Belgian average WITHOUT the environment permit		1.5 days	1.5 days	68 days	1.5 days	31 days

3. Costs of common and specific procedures

* Administrative documents to enclose with the dossier		C1	C2	C3	C4	C5
56	Evidence of entrepreneurial abilities for the profession of restorer (together with 22 and included in 24)	N	N	€0	N	N
57	Evidence of entrepreneurial abilities for the Construction industry (together with 22 and included in 24)	N	N	N	€0	N
58	Authorisation for operators active in the food chain (can be included in 24)	N	N	€0	N	€0
59	Environment permit class 2 (Walloon and Flemish Region) or class 1B (Brussels Region)	162 € (1) 350 € (2) 225 € (3)	N	N	N	N
59bis	Environment declaration class 3 (Walloon Region)	N	€0 (3)	N	N	N
59ter	Environment permit class 2 (Brussels Region)	N	N	N	N	€ 225 (2)
59/1*	Extract of property map	22 € (2)/(3)	N	N	N	€ 22 (2)
59/2*	Location of the establishment on the National Geographical Institute map	6 € (3)	N	N	N	N
60	Autorisation d'utilisation de l'appellation protégée "hôtel"/ Vergunning logiesverstrekkende bedrijven (autorisation to use the protected name "hotel")	N	N	€57.96 (1) €0 (3)(4)(5)	N	N
60/1*	Extract from the criminal records (replacement for the certificate of good character) for the operator and manager	N	N	€8 (1) €14 (2) €10 (3) €13 (5)	N	N
Flemish Region (and Community)(1)		€ 162	€0	€ 66	€0	€0
Brussels Region(2) - Flemish Community(1)		€372	€0	€72	€0	€247
Brussels Region(2) - Cocof (4)		€372	€0	€14	€0	€247
Walloon Region (3) - French-language Community		€253	€0	€10	€0	€0
Walloon Region (3) - German-language Community (5)		€253	€0	€13	€0	€0
Non-weighted Belgian average (solely the specific procedures)		€262	€0	35	€0	€82

Non-weighted OVERALL Belgian average (common AND specific procedures) :

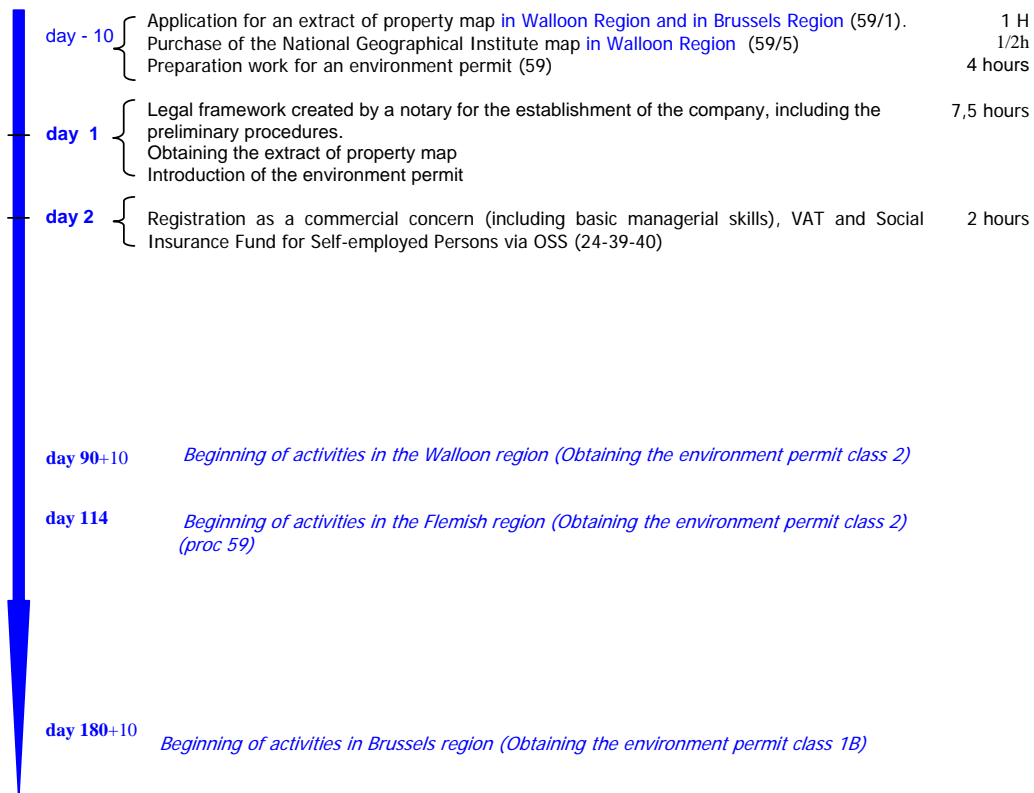
WITH the environment permit	€79	€17	€52	€17	€99
WITHOUT the environment permit	€17	€17	€52	€17	€17

ANNEX 4

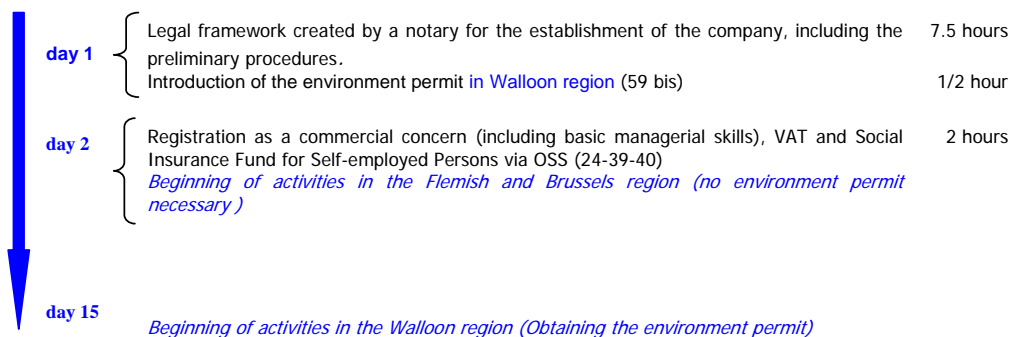
TIME LINE

Day 1 = legal framework for the creation of the company

MODEL COMPANY 1 : Manufacturer of industrial products (steel industry)



MODEL COMPANY 2 : IT company



MODEL COMPANY 3 : Hotel with a restaurant

day 1	Legal framework created by a notary for the establishment of the company, including the preliminary procedures	7,5 hours
	Application for an extract from the criminal records (60/1) Obtaining of an extract from the criminal records and introduction of protected trade name authorization for a hotel in Flemish community . (60)	¼ hour ½ hour
day 2	Registration as a commercial concern (including basic managerial skills and professional status as a restorer), VAT and Social Insurance Fund for Self-employed Persons via OSS (24-39-40-56)	2 hours
	Introduction of the AFSCA permit via OSS (58) Obtaining of an extract from the criminal records and introduction of protected trade name authorization for a hotel in French and German communities . (60)	
day 3	Obtaining of an extract from the criminal records and introduction of protected trade name authorization for a hotel at the COCOF (60)	
day 16	Obtaining of protected trade name authorization for a hotel in German community	
day 31	<i>Beginning of activities in German community (Obtaining the AFSCA/FAVV permit)</i>	
day 75 - 78	<i>Beginning of activities in the other communities (Obtaining the Hotel permit)</i>	

MODEL COMPANY 4 : Plumbing company

day 1	Legal framework created by a notary for the establishment of the company, including the preliminary procedures	7,5 hours
day 2	Registration as a commercial concern (including basic managerial skills and professional status as a restorer), VAT and Social Insurance Fund for Self-employed Persons via OSS (24-39-40-57) <i>Beginning of activities everywhere in Belgium</i>	2 hours

MODEL COMPANY 5 : Wholesale or retail distributor (food items)

