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FEDERAL PUBLIC SERVICE CHANCELLORY OF THE PRIME MINISTER

23 DECEMBER 2009. - Program law (1)

ALBERT II, King of the Belgians,
 To all, present and future, Greetings.
 The Chambers have adopted and We sanction the following:

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 TITLE 1 . - General provision

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 Article 1 . This law regulates a matter referred to in Article 78 of the Constitution.

TITLE 2. - Mobility and transport

¹
 CHAPTER . - Cooperation between the Federal Planning Bureau and the FPS Mobility and Transport

Art. 2. In article 127, § 2, of the law of 21 December 1994 on social and miscellaneous provisions, amended by the program law of 17 June 2009, the second paragraph is replaced by the following:

"In terms of mobility, the Federal Planning Bureau provides the FPS Mobility and Transport with statistical information, with the development and maintenance of an integrated database of transport indicators and the calculation of transport satellite accounts. In addition, it regularly carries out transport simulations with impact analysis and policy analyses, on request and in consultation with the FPS Mobility and Transport. These services are provided on the basis of a collaboration agreement concluded between the 2 parties, describing in particular the annual work program, the terms and timing of the performance of the services, and the terms of the communication of information. "

CHAPTER 2. - Amendment of the law of 6 December 2005 relating to the establishment and financing of road safety action plans

Art. 3. In article 5, § 1^o, of the law of 6 December 2005 on the establishment and financing of road safety action plans, amended by the program law of 8 June 2008 , a first indent is inserted, worded as follows:
 "- the amount fixed by the King by decree deliberated in the Council of Ministers, which is granted to the Federal Public Service Mobility and Transport for the monitoring of the road safety policy of the services police, in consultation with the Federal Public Service Interior. "

CHAPTER 3. - Creation of budgetary funds

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 Art. 4. § . By application of article 62 of the law of 22 May 2003 on the organization of the budget and the accounts of the Federal State, a budgetary fund relating to the operation of the railway accident investigation body has been created.

§ 2. In the table annexed to the organic law of 27 December 1990 creating the budgetary funds, modified by the law of 24 December 1993, heading 33 - Mobility and Transport, is completed as follows:

"Name of the organic budgetary fund:

33- 10 Fund relating to the operation of the railway accident investigation body.

Nature of assigned revenue

Contributions payable by the infrastructure manager and the railway undertakings as a contribution to the operating costs of the railway accident investigation body.

Nature of expenditure authorized

Personnel and operational costs of any kind relating to the rail accident investigation body. "

¹
 Art. 5. § . By application of article 62 of the law of 22 May 2003 on the organization of the budget and the

accounts of the Federal State, a budget fund relating to the operation of the Rail Safety Authority has been created.

§ 2. In the table annexed to the organic law of 27 December 1990 creating the budgetary funds, modified by the law of 24 December 1993, heading 33 - Mobility and Transport, is completed as follows:

"Name of the organic budgetary fund:

33- 9 Fund relating to the operation of the Rail Safety Authority.

Nature of assigned revenue

- fees payable by claimants for services provided by the Rail Safety Authority;

- annual contribution payable by the infrastructure manager and the railway undertakings for safety monitoring.

Nature of authorized expenditure

Personnel and operating costs of any kind relating to the Rail Safety Authority. "

CHAPTER 4. - Amendments to the law of 19 December 2006 relating to railway operating safety

Art. 6. In article 12 of the law of December 19, 2006 relating to the safety of railway operation, modified by the program law of December 22, 2008, the following modifications are made:

1° the 1° is replaced by what follows:

“1° the authorization to put into service the structural subsystems constituting the railway system and the verification that they are operated and maintained in accordance with the essential requirements concerning them; »;

2° the 3° is replaced by the following:

“3° the authorization to put the vehicles into service; ”.

Art. 7. In article 14/1 of the same law, inserted by the program law of 22 December 2008, the following modifications are made:

1° paragraphs 1st 2 and 3 are replaced by the following:

“§ 1st. The applicant for the authorization referred to in Article 12, 1° or 3° is liable, as a contribution to the examination costs of the safety authority, for a fee linked to the cost price of this examination. .

§ 2. The applicant for the authorization referred to in Article 12, 1° or 3° is liable, by way of participation in the examination costs of the security authority, for an indexed fee for the granting of this authorization.

The fee referred to in

§ 3. The holder of an authorization referred to in Article 12, 1° or 3° is liable, as a share in the security authority's control costs, for a fee linked to the cost price of the this control. »;

(2) paragraph 4 is repealed.

Art. 8. In article 14/2 of the same law, inserted by the law of 22 December 2008, the second paragraph is replaced by the following:

“The fee referred to in the first paragraph is ^{set} at 20 euros. ”.

Art. 9. In article 14/3 of the same law, inserted by the law of 22 December 2008, the following modifications are made:

1° paragraph 1st is repealed;

2° in paragraph 2, the word “register” is replaced by the words “national vehicle register”;

3° paragraph 2 is supplemented by the following paragraph: “The fee referred to in the ^{1st}

paragraph is set at 2 euros. »; (4) paragraph 4 is repealed. Art. ^{10. In article 14/4} of the same law, inserted by the law of 22 December 2008, the following modifications are made: 1° in the first paragraph, the word "indexed" is added after the word "royalty »; 2° paragraph 2 is replaced by the following: “The fee referred to in paragraph

1st is set at 280 euros. ”. Art. 11. In title II, chapter II, section 2/1 of the same law, an article 14/4bis is inserted,

worded as follows: “Art. 14/4bis. § ¹

. The fee referred to in Article 14/1, § 1^o is calculated per daily service and per fraction of daily service provided by the Safety Authority for the service requested.

Remuneration for a daily service amounts to 750 euros and is indexed.

§ 2. The amount of the flat-rate fees referred to in Articles 14/1 to 14/4 and the daily allowance referred to in § 1^o is

linked to the health index of December 2009.

For subsequent years, the total amount is adjusted each year based on the health index for December of the year preceding the year in question.

§ 3. The fees referred to in Articles 14/1 to 14/4 are paid to the Federal Public Service Mobility and Transport, no later than thirty days after the date of the invitation to pay and by following the instructions appearing in this invitation. "

Art. 12. In Title II, Chapter IV, of the same law, the title of Section 3 is replaced by the following:

"Section 3. - The fee linked to the application for or the holding of a safety authorization or 'a security certificate'.

Art. 13. Article 33 of the same law, amended by the law of December 22, 2008, is replaced by the following:

"Art. 33. § 1^o. It is due by the applicant for a security certificate, part A or part B, as a contribution to the costs of the examination of the file by the Security Authority, an indexed fee.

The fee referred to in the first paragraph is set at 5,000 euros for the applicant for a Part A safety certificate. The

1st fee referred to in the

paragraph is set at 2,000 euros for the applicant for a Part A safety certificate. B which performs, on an annual basis, less than 200 million passenger-kilometres.

The fee referred to in the first paragraph is set at 10,000 euros for the applicant for a Part B safety certificate who performs, on an annual basis, 200 million passenger-kilometres or more.

The fee referred to in the first paragraph is set at 2,000 euros for the applicant for a Part B safety certificate who carries out, on an annual basis, less than 500 million tonne-kilometres of goods transport.

The fee referred to in the first paragraph is set at 10,000 euros for the applicant for a Part B safety certificate who carries out, on an annual basis, 500 million tonne-kilometres or more of goods transport.

For the applicant for a Part B safety certificate who transports both passengers and goods, the amounts applicable on the basis of paragraphs three to six are added together.

§ 2. It is due by the applicant for a safety authorization, as a contribution to the costs of the examination of the file by the Safety Authority, an indexed fee.

The fee referred to in the first paragraph is set at 25,000 euros.

§ 3. The amount of the fees referred to in paragraphs 1^o and 2^o is linked to the health index for December 2009. For the following years, the total amount is adjusted each year on the basis of the health index for December of the year preceding the year in question.

The fees are paid to the Federal Public Service Mobility and Transport, at the latest thirty days after the date of the invitation to pay and by following the instructions appearing in this invitation.

The fees are not refunded in the event of the withdrawal of the part A safety certificate, the part B safety certificate or the safety authorization, or in the event of cessation of the exercise of the activities covered by these certificates or this authorization. "

Art. 14. In title II, chapter IV, section 3, of the same law, an article 33/1 is inserted, worded as follows:

"Art. 33/1. § 1. It is due by the holder of a security authorization and by the holders of a part B security certificate who use the network, as a contribution to the costs of the control, by the Security Authority, of the rail transport safety and development of regulations, an annual indexed fee.

The King sets the amount by decree deliberated in the Council of Ministers.

Per quarter, a quarter of the annual amount is due.

The fee is divided between the holder of a safety authorization and the holders of a Part B safety certificate. The share of the holder of a safety authorization amounts to thirty percent of the total amount. The share of Part B security certificate holders is seventy percent of the total amount. This share is distributed among the holders in proportion to the number of train-kilometres they performed during the year concerned by the fee.

§ 2. In the event of non-payment, the safety authorization or the safety certificate may be suspended. ".
Art. 15. In title II, chapter IV, section 3, of the same law, an article 33/2 is inserted, worded as follows:

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“Art. 33/2. § 1 . It is due by the holder of a safety authorization and by the holders of a part B safety certificate who use the network, as a contribution to the recovery of the costs of the Investigation Body for accident investigations and for the general level of security, an annual indexed fee.

§ 2. The King sets the amount by decree deliberated in the Council of Ministers.
Per quarter, a quarter of the annual amount is due.

§ 3. The fee is divided between the holder of a safety authorization and the holders of a Part B safety certificate. The share of the holder of a safety authorization amounts to thirty percent of the total amount. The share of Part B security certificate holders is seventy percent of the total amount. The share of holders of a Part B certificate is distributed among these holders in proportion to the number of train-kilometres they have performed during the year concerned by the fee.

§ 4. In the event of non-payment, the safety authorization or the safety certificate may be suspended. ".
Art. 16. In title II, chapter IV, section 3, of the same law, an article 33/3 is inserted, worded as follows:

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“Art. 33/3. § 1 . Holders of a Part B safety certificate shall pay the fees referred to in Articles 33/1 and 33/2 to the holder of the safety authorization.

The holder of the safety authorization pays his contribution to the Federal Public Service Mobility and Transport at the beginning of the quarter, at the latest thirty days after the date of the invitation to pay and by following the instructions appearing in this invitation.

The holder of the safety authorization pays the amounts due by the holders of a part B safety certificate, together with his own share, to the Federal Public Service Mobility and Transport.

§ 2. In the event of non-payment, the safety authorization or the safety certificate may be suspended. ".

Art. 17. The provisions of Chapter 4 enter into force on January 1st 2010.

TITLE 3. - Budget

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CHAPTER . - Amendments to the law of 22 May 2003 on the organization of the federal state's budget and accounts

Art. 18. In article 72 of the law of 22 May 2003 on the organization of the budget and the accounts of the Federal State, the words “31 March” are replaced by the words “30 June”.

Art. 19. In article 73 of the same law, the words “March 1” are replaced by the words “ June 1”

Art. 20. In article 75 of the same law, the words “31 May” are replaced by the words “31 August”.

Art. 21. In article 76 of the same law, the words “June 30” are replaced by the words “September 30”.

Art. 22. Article 134 of the same law, inserted by the program law of 22 December 2008, is replaced by the following:

“Art. 134. Notwithstanding article 133, the provisions of Title II, of Chapter I of Title III, and of Titles IV, V and

VI, with the exception of article 38, take effect on ^{January 1st} 2009 with regard to the FPS Chancellery of the Prime Minister, FPS Budget and Management Control, FPS Personnel and Organisation, FPS Information and Communication Technology and FPS Public Health, Food Chain Safety and Environment, and enter in force on

¹ January 2010 with regard to the FPS Employment, Labor and Social Dialogue, FPS Social Security, FPS Economy, SMEs, Middle Classes and Energy, and SPP Social Integration, Fight against Poverty and Social Economy.

By way of derogation from the first paragraph , ^{articles} 19, 20, 21 and 26 of Title II and Chapter I ^{of} Title III are also applicable during the 2009 and 2010 budget years to the other federal public services and programming of the general Administration.

For the services referred to in paragraph 2, for the 2010 budget year, the liquidation appropriations cover the sums which are authorized during the budget year in performance of the obligations previously committed.

Notwithstanding paragraphs 1st and 2, Chapter 1 of Title V also enters into force on 1 January 2010 with regard to the other federal public services and programming of the general administration. "

Art. 23. Article 135 of the same law, inserted by the program law of 22 December 2008, is replaced by the following:

"Art. 135. By way of derogation from Article 66, advances may be granted from 1 January 2009 to accountants of the FPS Chancellery of the Prime Minister, FPS Budget and Management Control, FPS Personnel and Organisation, FPS Information Technology and Communication and FPS Public Health, Food Chain Safety and

Environment, and from the 1st January 2010, to the accountants of the FPS Employment, Labor and Social Dialogue, FPS Social Security, FPS Economy, SMEs, Middle Classes and Energy, and SPP Social Integration, Fight against Poverty and Social Economy, in order to allow the payment of certain expenses. The maximum amounts of these advances and the expenses concerned, as well as the nature of the latter, are fixed in the specific departmental legal provisions. "

Art. 24. In the same law, an article 136 is inserted, worded as follows:

"Art. 136. By way of derogation from article 16, the services referred to in article 2 will integrate into their accounting system, no later than 31 December 2012, all their fixed assets as well as all the necessary data, in accordance with the balance sheet classes of the new plan. general accountant referred to in Article 5. To this end, the valuation of fixed assets, referred to in Article 16, will be integrated into the accounting system, according to a plan to be drawn up and published by the departments with their annual accounts.

In this context, the services referred to in Article 2, 1^o, will value their newly acquired fixed assets in the accounting system from:

1^o 1st January 2009 for the FPS Chancellery of the Prime Minister, the FPS Budget and Management Control, the FPS Personnel and Organisation, the FPS Information and Communication Technology and the FPS Public Health, Food Chain Safety and Environment;

2^o 1st January 2010 for the FPS Employment, Labor and Social Dialogue, the FPS Social Security, the FPS Economy, SMEs, Middle Classes and Energy and the SPP Social Integration, Fight against Poverty and Social Economy;

3^o 1st January 2011 for the FPS Justice, the FPS Foreign Affairs, Foreign Trade and Development Cooperation, the FPS Finances and the FPS Mobility and Transport;

4^o 1st January 2012 for the FPS Interior, the Ministry of Defence, the Federal Police and the SPP Scientific Policy.

All financial fixed assets will be subject to evaluation and reporting during the first presentation of a balance sheet under full general accounting. "

Art. 25. Articles 18 to 24 take effect on January 1st 2009.

CHAPTER 2. - Amendments to the law of May 22, 2003 amending the law of October 29, 1846 relating to the organization of the Court of Auditors

Art. 26. Article 11 of the law of 22 May 2003 amending the law of 29 October 1846 on the organization of the Court of Auditors, replaced by the program law of 22 December 2008, is replaced by the following:

"Art. 11. This Act comes into force on 1 January 2011."

Art. 27. In the same law, article 12, inserted by the program law of 22 December 2008, the current text of which will form paragraph 1st is supplemented by a paragraph 2 drafted as follows:

"§ 2. By way of derogation from article 11, the provisions of article 2 enter into force on 1 January 2010 for the FPS Employment, Labor and Social Dialogue, FPS Social Security, FPS Economy, SMEs, Middle Classes and Energy, and SPP Social Integration, Fight against poverty and social economy. "

CHAPTER 3. - Amendment of the law of 29 October 1846 relating to the organization of the Court of Auditors
 Art. 28. In the law of 29 October 1846 relating to the organization of the Court of Auditors, article 22, inserted

by the program law of 22 December 2008, the current text of which will form paragraph 1st is supplemented by a paragraph 2 worded as follows:

"§ 2. Article 5, paragraph 4, and Articles 14 and 15 no longer apply to the FPS Employment, Labor and Social Dialogue, FPS Social Security, FPS Economy, SMEs, Middle and energy, and SPP Social integration, fight

against poverty and social economy from January 1st 2010.

CHAPTER 4. - Control of commitments

Art. 29. Article 15 of the program law of 22 December 2008 is replaced by the following:

"Art. 15. The articles of this chapter are applicable only to the FPS Chancellery of the Prime Minister, FPS Budget and Management Control, FPS Personnel and Organization, FPS Information and Communication Technology, FPS Employment, Labor and Social Dialogue, FPS Social Security, FPS Public Health, Food Chain Safety and Environment, FPS Economy, SMEs, Middle Classes and Energy, and SPP Social Integration, Fight against Poverty and Social Economy. "

CHAPTER 5. - Amendment of the law of 5 September 2001 guaranteeing a continuous reduction of the public debt and creation of an Aging Fund

Art. 30. In article 8 of the law of 5 September 2001 guaranteeing continuous reduction of the public debt and creation of an Aging Fund, the words "30 April" are replaced by the words "15 June".

CHAPTER 6. - Amendment of the law of 16 May 2003 laying down the general provisions applicable to the budgets, the control of subsidies and the accounts of the Communities and Regions, as well as the organization of the control of the Court of Auditors

Art. 31. In article 17 of the law of 16 May 2003 laying down the general provisions applicable to the budgets, the control of subsidies and the accounts of the Communities and Regions, as well as the organization of the

control of the Court of Auditorsst, the words "1st January 2010" are replaced by the words "January 1st 2012".

CHAPTER 7. - Entry into force

Art. 32. Chapters 2 to 6 enter into force on January 1st 2010.

TITLE 4. - Public health

CHAPTER 1st. - Amendments to the law relating to compulsory health care and compensation insurance, coordinated on 14 July 1994

Section 1st. - Medicines

Art. 33. In article 34, paragraph 1st 5°, c), of the law relating to compulsory health care and compensation insurance, consolidated on 14 July 1994, amended by the laws of 22 December 2003, 13 December 2006 and December 19, 2008, 2) is replaced by the following:

"2) specialties authorized in accordance with Article 2, first paragraphst 8°, a), second indent, Article 2, first paragraphst 8°, a), third indent, or Article 2, paragraph 1st 8°, a), paragraph 2, of the Royal Decree of 3 July 1969 relating to the registration of medicinal products, the specialties authorized in accordance with Article 6bis, § 1st paragraph 3, to Article 6bis, § 1st paragraph 5, second indent, Article 6bis, § 1st paragraph 7, Article 6bis, § 2 or Article 6bis, § 11, of the law of 25 March 1964 on medicines under conditions to be determined by the King; "

Art. 34. In article 35bis, § 2, firstst paragraph, 1°, of the same law, amended by the law of 13 December 2006, the third indent is replaced as follows:

"- class 3: specialties authorized in accordance with article 2, paragraph 1st 8°, a), second indent, in Article 2, first paragraphst 8°, a), third indent or in Article 2, first paragraphst 8°, a), second paragraph, of the Royal Decree of 3 July 1969 relating to the registration of medicinal products or specialties authorized in accordance with

Article 6bis, § 1^o paragraph 3, Article 6bis, § 1^o paragraph 5, second indent, Article 6bis, § 1^o, paragraph 7, in article 6bis, § 2 or in article 6bis, § 11, of the law of March 25, 1964 on medicinal products, under conditions to be determined by the King; "

Art. 35. In article 35ter of the same law, replaced by the law of December 27, 2005 and modified by the laws of April 25, 2007 and December 22, 2008, the following modifications are made:

1° in paragraph 1^o two subparagraphs worded as follows are inserted between paragraphs 1^o and 2^o:

"A new basis for reimbursement is also automatically set respectively on 1st January, 1st April, 1st July and 1st

October of each year for the specialties referred to in Article 34, paragraph 1^o 5°, b) or c), 1), for the specialties whose main active substance(s) are different salts, esters, ethers, isomers, mixtures of isomers, complexes or derivatives of the main active substance(s) of the proprietary medicinal products referred to in Article 34,

paragraph 1^o 5°, c), 1) and 2).

The provisions of paragraphs 1^o and 2^o cannot be applied to the same specialty. »;

2° the current paragraph 3 of paragraph 1^o is replaced by the following:

"The basis for reimbursement of specialties for which a new basis for reimbursement has been set on the basis of

the provisions of paragraph 1^o or paragraph 2^o is automatically reduced, two years after the entry into force of this basis for reimbursement, by an additional 4 pc.

The basis for reimbursement of specialties for which a new basis for reimbursement has been set on the basis of

the provisions of paragraph 1^o or paragraph 2^o is automatically reduced, four years after the entry into force of this basis of reimbursement, of an additional 3.5 pc.

The reduction referred to in paragraphs 5 and 6 is not applied to specialties to which the provisions of article 35bis, § 4, paragraph 5, have been applied. »;

3° in paragraph 2, first paragraph, the words "referred to in § 1^o" are replaced by the words "referred to in § 1^o, paragraph 1^o ;

4° a paragraph 2bis is inserted, worded as follows:

"§ 2bis. The reduction referred to in paragraph 1^o paragraph 2, is not applied when it is recognized that the proprietary medicinal products referred to present a substantial added value with regard to safety and/or efficacy

compared to the proprietary medicinal products referred to in paragraph 1^o, paragraph 1^o.

This substantial capital gain is recognized according to the conditions defined by the King.

The list may be adjusted monthly and automatically to take account of recognized or withdrawn exceptions. »;

(5) paragraph 3 is replaced by the following:

"§ 3. For specialties for which the basis of reimbursement has been reduced on the basis of paragraph 1^o applicants must choose, according to the rules and conditions defined by the King, between the following three options:

1° either the public price, or failing that, the ex-factory selling price, is reduced to a level which is equal to that of the new reimbursement basis, increased by a safety margin of 25 pc of this new reimbursement basis, it being understood that this safety margin may not exceed 10.80 euros;

2° either the public price, or failing that, the ex-factory selling price, is reduced to a level which is higher than that of the new basis for reimbursement, but lower than the level as calculated under 1°;

3° either the public price, or failing that, the ex-factory selling price, is reduced to the level of the new maximum reimbursement basis.

If the applicant does not choose one of the three options mentioned above, the specialty is deleted from the list, automatically and without taking into account the procedures set out in article 35bis.

The list may be adjusted monthly and by operation of law to take into account the price reductions referred to in

the 1st paragraph 1°, 2° and 3°, or the cancellations by operation of law referred to in the preceding paragraph. »;

6° paragraph 4, first paragraph 1°, is replaced as follows:

“1° either, when application of paragraph 3, first paragraph 1° or 2°, the basis for reimbursement and the public price are automatically reduced to an amount equivalent to the initial public price, as applied before the application of the provisions of Article 35ter; »;

7° a paragraph 4bis is inserted, worded as follows:

“§ 4bis. If, after setting the new basis for reimbursement on the basis of paragraph 1° it turns out that there is no longer any reimbursable specialty on the list that meets the criteria that may give rise to the application of the

paragraph 1°, the specialty which has been deleted by operation of law according to the provisions of Article 35ter, § 3, second paragraph, is again entered on the list by operation of law, without taking into account the procedures provided for in Article 35bis, taking account of the price adjustments, the reimbursement basis and the reimbursement conditions that would have applied if the specialty had remained on the list. ”.

Art. 36. Article 35quater of the same law, inserted by the law of April 27, 2005 and amended by the laws of December 27, 2005 and December 13, 2006, is amended as follows:

1° in the first paragraph the words "referred to in Article 34, paragraph 1°, 5°, c), 1)" are inserted between the words "groups of specialties" and the words "including indications";

2° paragraph 2 is repealed.

Art. 37. In article 35quinquies of the same law, inserted by the law of April 27, 2005 and amended by the law of December 13, 2006, the words "35bis, § 7," are inserted between the words "35bis, § 4, paragraph 6, 2°," and the word "35ter".

Art. 38. On April 1° 2010:

a) the reimbursement basis for specialties for which a new reimbursement basis was set after April 1° 2006 and before April 1° 2008 on the basis of the provisions of Article 35ter, § 1°, of the law relating to compulsory health care and indemnity insurance, coordinated on July 14, 1994, where applicable by the application of article 35quater of the same law, is automatically reduced by an additional 1.54 pc ;

b) the basis for reimbursement of specialties for which a new basis for reimbursement was set before 1 April 2006 on the basis of the provisions of Article 35ter, § 1° of the law relating to compulsory health care insurance health and allowances, coordinated on July 14, 1994, if necessary by the application of article 35quater of the same law, is automatically reduced by an additional 4.98 pc.

This article does not apply to specialties to which the provisions of article 35bis, § 4, paragraph 5, have been applied.

The provisions of this article and the provisions of article 35ter, § 1° paragraphs 5 and 6 of the law relating to compulsory health care and compensation insurance, coordinated on 14 July 1994 cannot be applied simultaneously to the same speciality.

Section 2. - Medicines lump sum

Art. 39. In article 37 of the same law, last amended by the law of 22 December 2008, a paragraph 3/2 is inserted, worded as follows:

“§ 3/2. For medicinal products referred to in Article 34, paragraph 1°, 5°, a), b) and c), which are dispensed in pharmacies open to the public, the King, by royal decree deliberated in the Council of Ministers, may lay down specific rules for the intervention of health care insurance and the personal intervention of the beneficiaries. This personal contribution may consist of a fixed amount per indication, treatment or examination, for all the drugs dispensed for this indication, this treatment or this examination. The personal contribution of the beneficiaries may also concern the medicines referred to in the preceding paragraph which are not included in

the list of reimbursable pharmaceutical specialties referred to in Article 35bis.

The King, by royal decree deliberated in the Council of Ministers, ^{er} on the basis of a lump sum that He fixes. Pharmacists may not, for the costs of the aforementioned drugs, charge other amounts to be borne by the beneficiaries than the personal contribution as fixed by the King. "

Section 3. - Personal intervention

Art. 40. In Article 37, § 1^{er} paragraph 7, of the same law, inserted by the law of December 27, 2006 and amended by the laws of December 21, 2007 and December 22, 2008, the words "85 pc for lump-sum fees, referred to as packages B and 90 pc for fixed fees, referred to as packages C" are replaced by the words "at 90 pc for fixed fees, referred to as packages B and C".

Art. 41. The February 2010.

Section 4. - Contribution to the objective of social security balance

Art. 42. A new paragraph is added to Article 40, § 1^{er} of the same law, worded as follows:

"For the years 2010 and 2011, the amounts of the overall budgetary objective, respectively of 350 million euros and 450 million euros, are made available to the ONSS-overall management, referred to in Article 5, paragraph 1

, 2°, of the law of 27 June 1969 revising the decree-law of 28 December 1944 concerning the social security of workers, and of the overall financial management in the social status of self-employed workers, referred to in article 2 of the royal decree of 18 November 1996 introducing comprehensive financial management into the social status of self-employed workers, pursuant to chapter I of title VI of the law of 26 July 1996 modernizing social security and ensuring the viability statutory pension schemes.

These resources are distributed according to a distribution key of 90 pc for the aforementioned overall management of salaried workers and 10 pc for the aforementioned overall financial management of self-employed workers. "

Section 5. - Commissions of conventions and agreements

Art. 43. Article 51, § 2, first paragraph^{er} of the same law, is replaced by the following:

"Any agreement or agreement must include commitments in terms of fees and prices. These same conventions or agreements may also include commitments in terms of management of the volume, rational use and judicious prescription of the services referred to in Article 34 for which the care providers concerned are mandated. "

Art. 44. Article 73, § 2, of the same law, amended by the laws of December 13, 2006, December 19, 2008 and December 22, 2008, is supplemented by the following paragraph:

"The National Medico-Mutualist Commission may, pending the decrees referred to in paragraph 4 and paragraph 11, according to the procedure referred to in Articles 50 and 51, insert additional commitments in current and future agreements which stimulate prescription of the least expensive reimbursable pharmaceutical specialties, provided that the quality of care or therapeutic needs are not impaired. "

Art. 45. Article 44 takes effect on January 1^{er} 2009.

Section 6. - Contributions on turnover

Art. 46. In Article 191, paragraph^{er} 1, 15°, of the same law, replaced by the law of February 22, 1998 and amended by the laws of August 22, 2002, December 24, 2002, December 27, 2004, July 11, 2005, December 27, 2005, June 10, 2006, December 27, 2006, 24 July 2008, 19 December 2008 and 22 December 2008, the following modifications are made:

1) in the sixth paragraph, in the first sentence, the words "15°duodecies" are inserted between the words "15°undecies" and the words "and 16°bis";

2) the seventh paragraph is supplemented as follows:

"For the specialties reimbursed under Article 35bis, § 7, of the law and the provisions provided by the King for this purpose, the turnover taken into consideration is determined by the King on the basis of the turnover achieved, which can be corrected to take into account the type of budgetary risk compensation modality which may be linked to the reimbursement basis and/or the volume envisaged and the years concerned. The turnover determined by the King is also taken into account for the calculation of the contribution due under the terms of 15°novies, 15°decies, 15°undecies, 15°duodecies. "

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Art. 47. In Article 191, paragraph 1, 15°novies, of the same law, inserted by the law of December 27, 2005 and modified by the law of December 27, 2006, December 21, 2007, December 19, 2008 and December 22, 2008, the following modifications are made:

a) the third paragraph is supplemented by the following provision:

“For 2010, the amount of this contribution is fixed at 6.73 pc of the turnover which was achieved in 2010.”;

b) in the fifth paragraph, last sentence, the word "and" is replaced by the words ", " and the sentence is completed as follows:

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"and before 1 June 2011 for the turnover which was achieved in 2010 .”;

c) in the seventh paragraph, first sentence, the word 'and' is replaced by ', ' the word 'the' is inserted between the words 'turnover 2007,' and 'contribution' and the words 'and contribution on 2010 turnover’ are inserted between the words “2009 turnover” and the words “are paid”;

d) the eighth paragraph is supplemented by the following provision:

“For 2010, the advance and the balance referred to in the preceding paragraph must be paid respectively before 1 June 2010 and 1 June 2011 into the account of the National Institute sickness and invalidity insurance by

indicating respectively the words "advance of 2010 turnover contribution" and "balance of 2010 turnover contribution". »;

e) the tenth paragraph is supplemented by the following provision:

“For 2010 the aforementioned advance is set at 6.73 pc of the turnover that was achieved in the year 2009.”;

f) the last paragraph is supplemented by the following sentence:

“Receipts resulting from the contribution on the turnover for 2010 will be entered in the accounts of the compulsory health care insurance for the financial year 2010.”.

Art. 48. In article 191, paragraph 1 15°undecies of the same law, inserted by the law of 22 December 2008, the following modifications are made:

1° in the seventh paragraph, the words “, determined by the King ,” are inserted between the words “annual budget” and “who do not have”;

2° in the eighth paragraph, the second sentence is replaced by the following:

“Pharmaceutical specialties reimbursed in accordance with Article 37, § 3, are exempt from this contribution up to a maximum of 75 pc. The King determines by decree deliberated in the Council of Ministers according to which methods the reimbursable pharmaceutical specialties, which are reimbursed in accordance with Article 37, § 3, are taken into account in the calculation of the turnover when determining the aforementioned percentages . ”.

Art. 49. In article 191, paragraph 1 15° duodecies, of the same law, a 15° duodecies, worded as follows, is inserted:

“15° duodecies. For year t, there is introduced, according to the terms and conditions set out in 15°, a contributive contribution on the turnover achieved in t.

This contribution is paid by means of a deposit, established on the basis of the turnover achieved during the year t-1, and a breakdown, established on the basis of the turnover achieved during the year t. The balance referred to

in the preceding sentence being the difference between the contribution as defined in the first paragraph and the deposit mentioned in the preceding sentence.

The deposit of the contribution must be paid before the 1st June of year t to the account of the National Institute for Sickness and Invalidity Insurance, indicating the words “Advance of contributory contribution year t”. The

balance of the contribution must be paid before 1st June of year t+1 into the account of the National Institute for Sickness and Invalidity Insurance, indicating the words “Contributory contribution balance year t”.

The receipts resulting from this contributory contribution are entered in the accounts of the compulsory health care insurance for the accounting year t.

For the year 2010, the amount of this contribution is fixed at 1 pc of the turnover which was realized in 2010 and the advance concerned is fixed at 1 pc of the turnover realized in 2009.”.

Section 7. - Administrative costs of insurers

Art. 50. In Article 195, § 1^o, of the same law, amended by the Royal Decree of 25 April 1997, and by the laws of 27 December 1994, 22 February 1998, 22 August 2002, 27 December 2005, December 27, 2006, March 26, 2007, June 8 and December 22, 2008, the first and second sentences of paragraph 3 are replaced by the following provisions:

“The amount of administrative costs for the five national unions is set at 766,483,000 euros for 2003, 802,661,000 euros for 2004, 832,359,000 euros for 2005, 863,156,000 euros for 2006, 895,524,000 euros for 2007, 929,160,000 euros for 2008, 972,546,000 euros for 2009 and 1,012,057,000 euros for 2010. For the health care fund of the Belgian National Railway Company, this amount is fixed at 13,195,000 euros for 2003, 13,818,000 euros for 2004, 14,329,000 euros for 2005, 14,859,000 euros for 2006, 15,416,000 euros for 2007, 15,995,000 euros for 2008, 16,690,000 euros for 2009 and 17,368,0010 euros for » .

Section 8. - Financial liability of insurers

Art. 51. In article 197 of the same law, the following modifications are made:

a) paragraph 1^o amended by the Royal Decree of 12 August 1994, is supplemented by a new paragraph, worded as follows:

"The General Council also defines the resources included in the overall budgetary objective which do not require a transfer cash flow from global management to the National Institute for Sickness and Invalidity Insurance. "

b) paragraph 3bis, amended by the law of 14 January 2002, is supplemented by the following sentence:

"as well as the amounts included in the overall budgetary objective which have been deducted from advances to insurers because they are subject to a deduction from the financing needs of the Institute as referred to in Article 197, § 1^o paragraph 3.”

CHAPTER 2. - Financing of patients' representative domes

Art. 52. Article 245 of the program law (I) of 27 December 2006 is replaced by the following:

“Art. 245. § 1^o. Subsidies from the budget for the administration costs of the National Institute for Sickness and Invalidity Insurance referred to in Article 12, 6^o, of the law relating to compulsory health care and compensation insurance, coordinated on 14 July 1994, are granted to the following two patient associations:

1^o the ASBL “League of Users of Health Services”;

2^o the “Vlaams Patiëntenplatform” ASBL.

Without prejudice to paragraph 3, the overall amount of the aforementioned subsidies, charged to the administrative expenses budget of the Institute, amounts to 90,000 euros annually and is borne entirely by the health care sector.

§ 2. For the year 2010, the subsidies granted by paragraph 1^o to the following two patient associations are increased by 40,000 euros respectively:

1^o the ASBL “League of Health Services Users”;

2^o the “Vlaams Patiëntenplatform” ASBL.

For the year 2010, subsidies are granted to the patient association ASBL “Rare Diseases Organization Belgium” (Belgian Alliance for Rare Diseases). These subsidies amount to 40,000 euros.

These subsidies are charged to the budget for the administration costs of the National Institute for Sickness and Invalidity Insurance referred to in Article 12, 6^o, of the law relating to compulsory health care and allowances insurance, coordinated on July 14, 1994.

§ 3. The King sets the rules and conditions for the distribution, granting and payment of subsidies, as well as the suspension and total or partial recovery in the event of non-compliance with the conditions set. "

CHAPTER 3. - Amendments to the law of 27 April 2005 relating to the control of the health care budget and containing various provisions relating to health

Art. 53. In article 69 of the law of April 27, 2005 relating to the control of the health care budget and containing various provisions in terms of health, modified by the law of December 19, 2008, the following modifications are made:

1^o paragraph 4 is replaced by the following paragraphs:

"As of 1^o April 2010, with the exception of the specialties listed in reimbursement groups I.10.1, I.10.2, V.6.3, VII.10

V.6.4, V.8.1, VII.9, and XXII, the prices and bases for reimbursement of the specialties in Chapters I , II,

I
and IV of Appendix from the list attached to the Royal Decree of 21 December 2001, setting the procedures, deadlines and conditions for the intervention of compulsory health care and compensation insurance in the cost of pharmaceutical specialties, including, on 1 January 2010, each active ingredient appears in a proprietary medicinal product which was reimbursable for the first time more than twelve and less than fifteen years ago, are reduced by 1.16 pc

As of April 1st 2010, with the exception of proprietary medicinal products included in the reimbursement groups I.10.1, I.10.2, V.6.3, V.6.4, V.8.1, VII.9, VII.10 and XXII, the prices and bases for reimbursement of the specialties in Chapters I, II, and IV of Annex I^{re} from the list attached to the Royal Decree of 21 December 2001, setting the procedures, deadlines and conditions for the intervention of compulsory health care and compensation insurance in the cost of pharmaceutical specialties, including, on 1 January 2010, each active ingredient appears in a specialty which was reimbursable for the first time more than fifteen years ago, are reduced by 1.19 pc

and
Then, each January 1st and each January 1st July, with the exception of the specialties included in reimbursement groups I.10.1, I.10.2, V.6.3, V.6.4, V.8.1, VII.9, VII.10 and XXII, the prices and bases of reimbursement of specialties from Chapters I, II, and IV of Appendix I of the list attached to the Royal Decree of 21 December 2001, setting the procedures, deadlines and conditions for the intervention of compulsory health care insurance and allowances in the cost of pharmaceutical specialties, of which, during the course of the previous half-year, each active ingredient appears in a specialty which was reimbursed for the first time more than twelve years ago are reduced by 15 pc and in a specialty which was reimbursable for the first time more than fifteen years ago are reduced by 2.35 pc

On the 1st April 2010, and then each January 1, each April 1, each July 1 and each October 1st of each year, the prices and reimbursement bases of the specialties in Chapters I, II, and IV of Appendix I of the list attached to the Royal Decree of 21 December 2001, setting the procedures, deadlines and conditions for the intervention of the compulsory health care insurance and allowances in the cost of pharmaceutical specialties, for which a new price and a new basis for reimbursement were or are set after December 31, 2009, in accordance with the provisions of Article 35ter or 35quater, with the exception of the specialties included in reimbursement groups I.10.1, I.10.2, V.6.3, V.6.4, V.8.1, VII.9, VII.10 and XXII, are reduced by 17 pc, insofar as the provisions of the said article have not yet been applied to these specialties. If the prices and reimbursement bases of specialties have already been reduced by 14 pc or 15 pc, in accordance with the provisions of the
The King may modify the percentages referred to in the aforementioned paragraphs.

2° the article is supplemented by a paragraph worded as follows:

“An exception to the application of paragraphs 4 and 5 is also granted to pharmaceutical specialties to which the provisions of paragraph 7 have been applied.”

CHAPTER 4. - Amendments to the law relating to hospitals and other care establishments, coordinated on July 10, 2008

Art. 54. The following amendments are made to article 97 of the law relating to hospitals and other care establishments, coordinated on 10 July 2008:

1° in paragraph 1st subparagraph 1st the words "or in private of two patients" are repealed;

2° in paragraph 1st third subparagraph, in the Dutch-language text, the word “respectievelijk” is repealed;

3° in paragraph 1st third paragraph, the words “and in a room for two patients” are repealed;

(4) in paragraph 1st the fourth paragraph is repealed;

(5) in paragraph 2, the second paragraph is repealed.

Art. 55. In article 100 of the same law, the first paragraph is replaced by the following:

“Without prejudice to article 97, the budget of financial means covers on a lump sum basis the costs resulting from the stay and the provision of care to hospital patients, including day hospital patients as defined by the King. ”.

Art. 56. The following are repealed:

1° the Royal Decree of 29 September 2002 implementing Article 90, § 1^o paragraph 3, of the law on hospitals, consolidated on 7 August 1987;

2° the royal decree of 14 June 2006 implementing article 90 of the law on hospitals, consolidated on 7 August 1987.

Art. 57. Articles 54 to 56 of this law take effect on 1st January 2010.

CHAPTER 5. - Amendment of the organic law of 27 December 1990 creating budgetary funds

Art. 58. In the table appended to the organic law of 27 December 1990 creating budgetary funds, the text under the heading “Nature of authorized expenditure” of sub-heading 31-2 Fund for raw materials and products, replaced by the program law of 22 December 2008, is supplemented as follows:

"- The payment of subsidies granted under the aforementioned law of 28 July 1981 to support the implementation of the Convention on international trade in species of wild fauna and flora threatened with extinction, and the Appendices, made in Washington on March 3, 1973 and international projects developed within the framework of this Convention. ”.

CHAPTER 6. - Freezing of prices

Art. 59. Since the 1st January 2010 until December 31, 2010 inclusive, the prices of the medicines referred to in article 313, § 1^o of the program law of December 22, 1989, cannot be increased.

For price increase requests submitted between January 1^o 2010 and December 31, 2010, the deadlines provided for in Article 5, § 2, of the ministerial decree of December 29, 1989 relating to the prices of reimbursable

medicines, do not begin to run only from 1st January 2011.

At the request of the holder of the marketing authorization, the Minister in charge of Economic Affairs may grant an exemption from the price freeze in exceptional cases and insofar as specific reasons justify it. The Minister communicates his decision within 90 days to the applicant. If the information provided in support of the application is insufficient, it immediately notifies the applicant of the detailed additional information required and takes its final decision within 90 days of receipt of this additional information. If the number of requests is exceptionally high, the time limit may be extended once by sixty days. The applicant is informed of such an extension before the expiry of the initial period.

TITLE 5. - Social affairs

CHAPTER 1st. - Alternative financing

Art. 60. In Article 66, § 3quinquies, paragraph 2, of the program law of 2 January 2001, as last amended by the law of 22 December 2008, the words "For the year 2008, an amount additional to that referred to in § 2, 4^o, is deducted" are replaced by the words “For the years 2008, 2009 and 2010, an additional amount to that referred to in § 2, 4^o, is deducted annually”.

Art. 61. Article 66, § 2, 4^o, of the same law, inserted by the law of 30 December 2001, is supplemented by the following sentence: "For the year 2011, this amount is equal to the amount of the contributions intended the financing of paid educational leave, reduced by 30 million euros. ”.

Art. 62. Article 60 takes effect on January 1^o 2009 and article 61 comes into force on January 1^o 2011.

CHAPTER 2. - Social fraud

Section 1st. - Adjustments

Art. 63. In article 22quater, paragraph 1^o of the law of 27 June 1969 revising the decree-law of 28 December 1944 concerning the social security of workers, inserted by the law of 22 December 2008, the words "When a controller or a social inspector" are replaced by the words “When a controller, a social inspector or a judicial police officer”.

Section 2. - Fixed professional fees

Art. 64. Article 14 of the same law, amended by the law of 24 July 2008, is supplemented by paragraph 4 worded as follows:

“§ 4. In the event of a dispute as to the actual nature of the costs payable by the employer, the employer must demonstrate the reality of these costs by means of documentary evidence or, when this is not possible, by any other means of proof admitted by common law, except the oath.

In the absence of conclusive evidence provided by the employer, the National Social Security Office may, on the proposal of the competent inspection services which interviewed the employer, automatically make an additional declaration, taking into account all useful information available. ”.

Art. 65. In article 23 of the law of 29 June 1981 establishing the general principles of social security for salaried workers, amended by the laws of 24 December 2002 and 24 July 2008 and the royal decree of 8 August 1997, two paragraphs worded as follows are inserted between paragraphs 2 and 3:

"In the event of a dispute as to the real nature of the costs payable by the employer, the employer must demonstrate the reality of these costs by means of documentary evidence or, when this does not is not possible, by any other means of proof admitted by common law, except the oath.

In the absence of conclusive evidence provided by the employer, the National Social Security Office may, on the proposal of the competent inspection services which interviewed the employer, automatically make an additional declaration, taking into account all useful information available. ”.

Section 3. - Electronic recording of presence on construction sites

Art. 66. In article 7, § 4, of the decree law of 28 December 1944 concerning the social security of workers,

and

modified by the law of 13 February 1998, a paragraph drafted as follows is inserted between 1 and 2:

"Pursuant to the first paragraph, He may oblige employers who come under the Joint Construction Commission, under the conditions and following the forms He determines, to carry out a daily electronic recording of their workers who carry out that day labor services on site. »

Section 4. - Modification of article 30bis of the law of June 27, 1969 revising the decree-law of December 28, 1944 concerning the social security of workers

Art. 67. In article 30bis of the law of 27 June 1969 revising the decree-law of 28 December 1944 concerning the social security of workers, replaced by the law of 27 April 2007 and amended by the law of 27 December 2007, the following changes are made:

1° in § 7, paragraph 3 is replaced by the following:

“The contractor shall inform the aforementioned National Office of the start and end date of the works. The King defines what is meant by the start and end date of the work. »;

2° in § 7, paragraph 4, the words “within fifteen days following the date of the start of the intervention initially planned” are deleted;

3° § 8, last paragraph, is repealed.

Section 5. - Entry into force

68.

Art. Sections 1 and 2 enter into force on the first day of the quarter following that of the publication of this law in the Belgian Official Gazette.

The King fixes, by decree deliberated in the Council of Ministers, the date of entry into force of sections 3 and 4.

CHAPTER 3. - Sigedis

Art. 69. In article 306, § 2, of the program law (I) of 27 December 2006, the following modifications are made:

1st

1° the paragraph is supplemented by a 5°, worded as follows:

“5° the control by the National Social Security Office and the National Social Security Office of the provincial

and local administrations of the collection of the contribution referred to in Article 38, § 3ter, first paragraph of the law of 29 June 1981 establishing the general principles of social security for salaried workers. »;

2° in the second paragraph, the words “mentioned in 1°, 2° and 3°”, are replaced by the words “mentioned in 1°, 2°, 3° and 5°”.

CHAPTER 4. - Occupational diseases

Art. 70. Article 35bis of the laws relating to the prevention of occupational diseases and compensation for damage resulting from them, coordinated on 3 June 1970, inserted by the Royal Decree of 31 March 1987 and last amended by the law of May 11, 2007, is replaced by the following:

“Art. 35bis. § 1st. If the rate of physical incapacity for work is modified or confirmed after the age of 65, the rate corresponding to the decrease in normal earning capacity produced by the effective limitation of work possibilities on the labor market, determined before that age, is no longer subject to change.

§ 2. If the degree of permanent incapacity for work is determined after the age of 65, the reduction in normal earning capacity produced by the effective limitation of work possibilities on the labor market is not taken into account in the evaluation of this rate. ”.

Art. 71. For the victim of an occupational disease who reached the age of 65 before 1st January 2010, the Fund for Occupational Diseases automatically refunds from 1st January 2010 the rate corresponding to the reduction in normal earning capacity produced by the effective limitation of the possibilities of work on the labor market, which had been attributed to him before that age.

Art. 72. January 2010.

CHAPTER 5. - Social security allocations

Art. 73. For the years 2010 and 2011, a specific amount of the State subsidy is paid to the ONSS-global

management, referred to in Article 5, paragraph 1st, 2^o, of the law of 27 June 1969 revising the decree-law of 28 December 1944 concerning the social security of workers, and to the overall financial management in the social status of self-employed workers, referred to in article 2 of the royal decree of 18 November 1996 introducing comprehensive financial management into the social status of self-employed workers, pursuant to chapter I of title VI of the law of 26 July 1996 modernizing social security and ensuring the viability statutory pension schemes. This particular amount of the State subsidy is entered in the budget of the FPS Social Security.

The specific amount of the State subsidy amounts to 2,552,382,000 euros for the year 2010 and to 2,770,440,000 euros for the year 2011. These amounts are distributed according to a distribution key of 90 pc for the management aforementioned global financial management of salaried workers and 10 pc for the aforementioned global financial management of self-employed workers.

Half of this amount is paid during the current year in twelve equal monthly installments, the other half on November 15 of the current year.

The King may, by decree deliberated in the Council of Ministers, adjust the amount of the remaining half, referred to in the preceding paragraph, on the basis of new data concerning the gross domestic product of the budgetary year concerned, as provided for in the economic budget referred to in article 108, g), of the law of 21 December 1994 on social and miscellaneous provisions, or on the basis of new data concerning the general budgetary situation of the social security schemes for the financial year concerned. This adjustment may be made during the course of the financial year and no later than June 30 of the following year. If the adaptation

takes place after the 1st December of the budget year concerned (t), the effect thereof will be taken into account either for the amount of the special allocation for the following budget year (t+1), or for the amount of the

subsidy of the ordinary State, as provided for respectively in title I, chapter I, section 1st, of the law of 29 June 1981 establishing the general principles of social security for salaried workers and in article 19 of the decree Royal No. 38 of July 27, 1967 organizing the social status of self-employed workers.

Art. 74. The Federal State, through the Treasury Administration, grants the ONSS-Global Management an interest-free loan amounting to 1,712.80 million euros in 2010 and 1,066.10 million euros in 2011, as follows:
 - 1,712.80 million euros, half of which on the first Thursday of February 2010 and the other half on December 5, 2010;
 - 1,066.10 million euros, half of which on the first Thursday of February 2011 and the other half on December 5, 2011.

This loan is repaid in 20 years at the rate of one-twentieth from 2012, payable and due in arrears on December 31 of each year and, for the first time on December 31, 2012.

The King may, by decree deliberated in the Council of Ministers, ^{er}, on the basis of the new data concerning the gross domestic product for the financial year concerned, as provided for in the economic budget referred to in article 108, g), of the law of 21 December 1994 on social and miscellaneous provisions .

Art. 75. This chapter comes into force on 1st January 2010.

CHAPTER 6. - Fund for the future of health care

Art. 76. Article 111 of the program law (I) of 27 December 2006, as last amended by article 114 of the program law of 22 December 2008, is supplemented by a paragraph, worded as follows:

“For the years 2010 and 2011, the interest generated by the fund is transferred, at the rate of 90 pc to the aforementioned ONSS-overall management and at the rate of 10 pc to the aforementioned overall financial management in the social status of self-employed workers. ”.

Art. 77. This chapter comes into force on January 1st 2010.

CHAPTER 7. - Adaptation of social security contribution reduction limits

Art. 78. In article 331, paragraph 6, of the program law(I) of 24 December 2002, amended by the laws of 22 December 2003 and 27 March 2009, the following modifications are made:

1° in paragraph 6 , the words “annually the salary ceilings S0 and S1” are replaced by the words “the salary ceilings S0 and S1”.

2° paragraph 6 is supplemented with a sentence, worded as follows:

"The King may, by decree deliberated in the Council of Ministers and after consulting the National Labor Council, determine the mechanisms by which the salary ceiling S0 for category 3 and the S1 salary cap are automatically adjusted to changes in the consumer price index. ”.

TITLE 6. - Self-employed and sme

CHAPTER 1st. - Fund for the welfare of the self-employed

Art. 79. In the Dutch heading of Chapter III of Title VI of the program law(I) of 27 December 2006, the words “de welvaart” are replaced by the words “het welzijn”.

Art. 80. In article 253 of the same program law, amended by the program law of 22 December 2008, the following modifications are made:

1° in the Dutch text of the first paragraph , the words "de welvaart" are replaced by the words 'het welzijn';

2° the article is supplemented by a paragraph 4, worded as follows:

"The financial products generated by this Fund are intended for the overall financial management of the social status of self-employed workers, referred to in Article 2 of the Royal Decree of 18 November 1996 on the introduction of overall financial management in the status of self-employed workers, pursuant to Chapter I of Title VI of the law of 26 July 1996 modernizing social security and ensuring the viability of statutory pension schemes. ”.

Art. 81. Articles 79 and 80 enter into force on 31 December 2009.

CHAPTER 2. - Modification of Royal Decree No. 38 organizing the social status of self-employed workers

Section 1st. - Work-life balance

Art. 82. In Article 15, § 4, of Royal Decree No. 38 of 27 July 1967 organizing the social status of self-employed workers, a 5° worded as follows is inserted:

"5° the cases in which the worker self-employed person is exempted from contributing, with a view to promoting the reconciliation between professional and private life of self-employed persons; To this end, it sets the conditions for granting this exemption. ”.

Section 2. - Exemptions from social contributions

Art. 83. In article 17 of the same order, last amended by the law of 21 December 2007, the following modifications are made:

1° a paragraph worded as follows is inserted between paragraphs 1st and 2nd:

“Self-employed workers who request an exemption from the contributions referred to in this article must prove their state of need or their situation close to the state of need. To assess their state of need, the Commission takes into account in particular the resources and expenses of the persons who form part of their household, with the exception of persons for whom proof is provided that they are not involved in the independent activity of the self-employed concerned and that they are furthermore devoid of any legal obligation to provide assistance and support in respect of the latter. »;

2° in the former paragraph 3, now paragraph 4, the word “additional” is inserted between the words “criteria” and the words “which allow”;

3° the former paragraph 4, which has become paragraph 5, is replaced by the following:

"The King determines the cases in which requests for exemption from contributions submitted by self-employed workers and requests for waiver submitted by persons jointly and severally responsible are not taken into account or are deemed not to have been introduced. When the request is not taken into consideration or is deemed not to have been submitted, the social insurance fund for the self-employed concerned referred to in

or

Article 20, § 1^o § 3, informs the self-employed person or the jointly liable party within a time limit and according to a procedure defined by the King. »

Art. 84. In article 22 of the same order, last amended by the law of 30 December 1992, the following modifications are made:

1° in the first paragraph^o the words "of the Ministry of the Middle Classes" are replaced by the words "of the Federal Public Service Social Security";

2° in paragraph 2, the words "It also decides without appeal on requests for total or partial exemption from solidarity contributions, moderation contributions, consolidation contributions and special contributions imposed on self-employed workers under the laws of February 2, 1982, July 6, 1983 and March 27, 1986 granting certain special powers to the King. » are deleted.

Section 3. - Administrative sanction in the event of undeclared work as a self-employed worker

Art. 85. The following amendments are made to Article 10 of the same Royal Decree:

1° in § 1^o first paragraph^o amended by the law of 14 December 1989, the words "at the latest on the day on which it begins independent professional activity" are inserted between the words "held" and "of";

2° in § 2, 1°^o, of the same order, the words "and within what period" are deleted.

Art. 86. In chapter II, of the same order, a section c) is inserted entitled:

"c) Sanctions"

Art. 87. In section c), inserted by article 86, an article 17bis is inserted, worded as follows:

"Art. 17bis. 1^o^{er}. Incurs an administrative fine of 500 to 2,000 euros per violation found, any self-employed worker:

1° for whom it is found by a competent official of the National Institute of Social Insurance for Self-Employed Workers or by a person referred to in Article 23bis that he carries out or has carried out a self-employed professional activity for which he was required to join a social insurance fund for self-employed workers

referred to in Article 20, § 1^o or the National Auxiliary Fund referred to to Article 20, § 3, without actually

being affiliated in accordance with Article 10, § 1^o first paragraph^o ;

2° of which it is noted by a person referred to in Article 23bis that he exercises an independent professional activity other than that mentioned in the Banque-Carrefour des entreprises by virtue of Article 6 of the law of 16 January 2003 establishing of a Banque-Carrefour des entreprises, modernization of the commercial register, creation of approved business counters and containing various provisions and which, following the aforementioned facts, is not already subject for this reason to an administrative or penal sanction in pursuant to Articles 25 or 62 of the law of 16 January 2003 creating a crossroads bank for businesses, modernizing the commercial register, creating approved business counters and laying down various provisions;

3° whose income referred to in Article 11, § 2, has been revised upwards after finding, by the tax authorities, of a case of tax evasion.

§ 2. The official referred to in Article 17ter may, if there are mitigating circumstances, impose an administrative

fine less than the minimum amount referred to in § 1^o without the fine being less than 40 pc of this minimum amount. .

In the event of an appeal against the decision of the competent official, the labor courts may, if there are mitigating circumstances, reduce the amount of an administrative fine imposed below the minimum amount referred to in Article 17bis, without the fine may be less than 40% of the minimum amount referred to in

By the same decision as that by which he imposes the administrative fine, the competent official may grant, in whole or in part, the suspension of the execution of the payment of this fine.

Suspension is only possible if the competent official has not imposed any other administrative fine on the person concerned during the reference period.

The reference period is the period of one year preceding the date of the commission of the offense which

subsequently gave rise to the decision imposing an administrative fine in which the competent official grants the suspension.

The suspension is valid for a probationary period of one year. The probation period begins to run from the date of notification of the decision imposing the

The suspension is automatically revoked when a new offense is committed during the probation period and this new offense leads to a decision imposing a new administrative fine.

The suspension is revoked by the same decision as that by which the administrative fine is imposed for the new offense committed within the probationary period.

The administrative fine, the payment of which becomes enforceable following the revocation of the suspension, is cumulated without limit with that imposed for the new offence.

In the event of an appeal against the decision of the competent civil servant, the labor courts have the same powers as this civil servant in matters of suspension. All of the aforementioned terms and conditions relating to the stay apply.

§ 3. For the application of § 1^{3°}, the King determines what should be understood by "noting of a case of tax evasion".

§ 4. The penalty referred to in paragraphs 1^{2°} and 3° is not applicable to self-employed workers who receive a replacement income at the same time and who, following the aforementioned facts, temporarily lose the right to this income from replacement or who are subject for this reason to another administrative or penal sanction. "

Art. 88. In the same section c), an article 17ter is inserted, worded as follows:

"Art. 17ter. The administrative fine referred to in the previous article is imposed by the holder of the management function of the National Institute of Social Insurance for the Self-Employed, referred to in Article 21, § 5, responsible for day-to-day management of the Institute or by officials within the National Social Insurance Institute for the Self-Employed, designated for this purpose by him.

The decision is taken after having given the interested party the opportunity to present his means of defence.

This decision mentions the amount of the fine and is accompanied by a statement of reasons. This decision is sent to the self-employed person concerned by registered mail. This dispatch will also contain a copy of the documents justifying the application of the administrative fine, as well as an invitation to pay the administrative fine.

The notification of the possibility of inflicting the administrative fine must take place within 14 working days following:

- effective affiliation with a social insurance fund for the self-employed in the cases referred to in Article 17bis,

§ 1st, 1°;

- the taking into account of the fact by the National Institute for Social Insurance for the Self-Employed, with

regard to the cases referred to in Article 17bis, § 1^{2°} and 3°.

The approved social insurance funds for the self-employed are responsible for collecting and collecting the administrative fine.

These administrative fines are assimilated, with regard to their collection and recovery, to the social security contributions due. "

Art. 89. In the same section c), an article 17quater is inserted, worded as follows:

"Art. 17quater. The self-employed worker who challenges the decision imposing the administrative fine may, within two months of the notification and under penalty of forfeiture, appeal to the labor court in the form of a request. This appeal suspends the execution of the decision imposing the administrative fine.

The provision referred to in the first paragraph is mentioned in the decision imposing the administrative fine. "

Art. 90. In Article 15, § 1^{3°} third paragraph, of the same decree, amended by the law of 6 February 1976, the words "and the administrative fine referred to in Article 17bis" are inserted between the words "contributions » and « owed by their associates or agents ».

Art. 91. In Article 20, § 1¹, last paragraph, of the same decree, amended by the law of March 30, 1994, the words ", as well as the amounts resulting from the collection of the administrative fines referred to in article 17bis" are inserted between the words "interest" and "to".

Art. 92. In article 20, § 7, of the same decree, inserted by the law of July 20, 2005, the words “, as well as the administrative fine referred to in article 17bis,” are inserted between the words “due and “by”.

Art. 93. Article 23bis, § 1^o of the same decree, inserted by the royal decree of 18 November 1996 and replaced by the program law of 22 December 2008, is supplemented by a paragraph worded as follows:

"The observations made by the social inspectors of the other social inspection services, referred to in the law of 16 November 1972 concerning labor inspection, the judicial police officers or by the officials responsible for monitoring compliance with other legislation may be used, with their probative force, by officials of the National Institute. "

CHAPTER 3. - Miscellaneous modifications

Art. 94. Article 3 of the Royal Decree of 18 November 1996 introducing global financial management into the social status of self-employed workers, pursuant to Chapter I of Title VI of the law of 26 July 1996 modernizing social security and ensuring the viability of the legal pension schemes, amended by the program law of 22 December 2008, is supplemented by a 6^o, worded as follows:

"6^o the revenue resulting from the collection of the administrative fines referred to in Article 17bis of Royal Decree No. 38 of 27 July 1967 organizing the social status of self-employed workers. "

Art. 95. Article 43, § 1^o first paragraph, of the law of 16 January 2003 on the creation of a Banque-Carrefour des entreprises, modernization of the commercial register, creation of authorized business counters and laying down various provisions, is supplemented by a 9^o, worded as follows:

"9^o provide legal persons and natural persons applying to be registered with the Crossroads Bank for Enterprises with the following information:

- any natural person who exercises an independent professional activity in Belgium on the basis of which he must be affiliated with a social insurance fund for the self-employed, must join no later than the day of the start of the self-employed activity;
- in the event of non-compliance with this obligation, an administrative fine is imposed under Article 17bis of Royal Decree No. 38 of 27 July 1967 organizing the social status of self-employed workers;
- legal persons are jointly and severally liable for the payment of the administrative fine imposed on their associates or agents;
- the self-employed person who exercises a self-employed activity for which he is not registered with the Banque-Carrefour des entreprises, in accordance with Articles 5, 33 or 35 of the law of 16 January 2003 establishing a Banque-Carrefour des entreprises, modernization of the commercial register, creation of approved business counters and containing various provisions, may be punished under Articles 25 or 62 of the same aforementioned law, as well as under Article 17bis of the Royal Decree No. 38 of July 27, 1967 organizing the social status of self-employed workers. "

Art. 96. Chapters 2 and 3 enter into force on April 1^o 2010.

CHAPTER 4. - Annual contribution payable by certain bodies

Art. 97. In article 4, ^{er}, of the law of 13 July 2005 concerning the introduction of an annual contribution payable by certain organisations, the words “20 per cent” are replaced by the words “23 per cent”.

Art. 98. This chapter comes into force on 1^{er} January 2010.

CHAPTER 5. - Financing of the Asbestos Fund

Art. 99. In Article 116, 3^o, paragraph 2, of the program law (I) of 27 December 2006, amended by the law of 21 December 2007 containing various provisions (I) and by the program law (I) of December 22, 2008, the words “for each of the years 2008 and 2009” are replaced by the words “for each of the years 2008, 2009 and 2010”.

Art. 100. This chapter comes into force on January 1^o 2010.

TITLE 7. - Employment

CHAPTER 1. - Paid educational leave

Art. 101. Article 121, § 3, of the reorganization law of 22 January 1985 containing social provisions, is supplemented by the following paragraph:

"Notwithstanding the first paragraph, the share of the Belgian State is reduced by 30 million euros for calendar year 2011”.

CHAPTER 2. - Withdrawal from the reserves of local employment agencies

Art. 102. Local employment agencies, set up in accordance with article 8 of the decree-law of 28 December 1944, are required to pay the National Social Security Office a single fixed amount from traditional activities, intended to the overall management of social security during the first quarter of 2011.

The King determines, by decree deliberated in the Council of Ministers and after consulting the Management

Committee of the National Employment Office, as as referred to in Article ¹ of the law of 25 April 1963 on the management of public interest social security and social welfare bodies and in article 2 of the royal decree of 25 November 1991 regulating unemployment, the criteria and methods determining the single amount from traditional activities per local employment office and implementing rules.

Art. 103. The local employment agencies, set up in accordance with article 8 of the decree-law of 28 December 1944, which created a sui generis section under the terms of article 8bis of the same decree-law and of the article 2, § 2, of the law of 20 July 2001 aiming to promote the development of local services and jobs, are required to pay the National Social Security Office a single fixed amount from service voucher activities, intended for the overall management of social security and this, during the first quarter of 2011.

The King determines, by decree deliberated in the Council of Ministers and after consulting the Management

Committee of the National Employment Office , as referred to in Article ¹ of the law of 25 April 1963 on the management of public interest social security and social welfare bodies and in article 2 of the royal decree of 25 November 1991 regulating unemployment, the criteria and methods determining the single amount from service voucher activities per local employment agency.

Art. 104. This chapter comes into force on January 1st 2010.

CHAPTER 3. - Accidents at work

Art. 105. Article 38 of the law of 29 June 1981 establishing the general principles of social security for salaried workers, as last amended by the law of 22 December 2008 containing various provisions (I) of is supplemented by paragraph 3undecies , worded as follows:

“A specific contribution payable by employers of 0.02% is payable by employers who fall under the application of the law of 10 April 1971 on accidents at work. The product of this contribution is transferred to the ONSS-

global management, referred to in article 5, paragraph 1st 2°, of the law of 27 June 1969 revising the decree-law of 28 December 1944 concerning social security workers.

The National Social Security Office is responsible for calculating, collecting and collecting this contribution. This contribution is assimilated to a social security contribution, in particular with regard to payment deadlines, the application of civil penalties and criminal penalties, supervision, designation of the competent judge in the event of a dispute, prescription in matters of actions, privilege and communication of the amount of the declaration of claim of the institution responsible for the collection and collection of contributions. ”.

Art. 106. Section 105 comes into force on January 1st 2010.

CHAPTER 4. - Amendment of Chapter VI of Title XI of the law of 27 December 2006 containing various provisions (I) relating to social security contributions and deductions, due on early retirement, on additional allowances to certain social security allowances and on disability benefits

Art. 107. In article 118 of the law of 27 December 2006 containing various provisions (I), the following modifications are made:

a) a paragraph 2bis is inserted, worded as follows:

“§ 2bis. For pre-retirees whose notice or termination of the employment contract was notified after October 15,

2009 and whose early retirement begins on April 1, 2010 at the earliest¹ the percentage of the employer's

contribution referred to in § amounts to:

1° 50 pc for the pre-pensioner who, when taking the pre-pension course, has not reached the age of 52;

2° 40 pc for the early pensioner who is at least 52 years old when taking the early retirement course and has not reached the age of 55;

3° 30 pc for the early pensioner, who is at least 55 years old when taking the early retirement course and has not reached the age of 58;

4° 20 pc for the pre-pensioner, who is at least 58 years old when taking the pre-pension course and has not

reached the age of 60;

5° 10 pc for other pre-pensioners. »;

b) a paragraph 2ter is inserted, worded as follows:

“§ 2ter. For pre-retirees who were employed by employers belonging to the non-profit sector, as referred to in

Article 1[°], of the Royal Decree of 18 July 2002 on measures to promote employment in the non-profit sector

merchant, and whose additional compensation is granted for the first time after April 1st 2010 following notice or termination of the employment contract notified after October 15, 2009, the percentage of the special employer's contribution is, by way of derogation from the provision of § 2bis, reduced to:

1° 5% for each month during which the pre-pensioner has not reached the age of 52;

2° 4% for each month during which the pre-pensioner, who is at least 52 years old, does not

3° 3% for each month during which the pre-pensioner, who is at least 55 years old, has not reached the age of 58;

4° 2% for each month during which the pre-pensioner, who is at least 58 years old, has not reached the age of 60. ”.

Art. 108. In article 120, of the same law, the following modifications are made:

a) paragraph 1st is completed by the following sentence:

“This percentage may vary according to the age of the beneficiary. »;

b) the article is supplemented by a paragraph 3, worded as follows:

“§ 3. For additional compensation granted for the first time after 1st April 2010 following notice or termination of the employment contract notified after October 15, 2009, the percentage of the employer's contribution

referred to in § 1st amounts to:

1° 50 pc for each beneficiary who at the time of obtaining the right to additional compensation has not reached the age of 52;

2° 40 pc for each beneficiary, who at the time of obtaining the right to the additional allowance has reached the age of 52, and has not reached the age of 55;

3° 30 pc for each beneficiary who, at the time of obtaining the right to the additional allowance, has reached the age of 55 and has not reached the age of 58;

4° 20 pc for each beneficiary who, at the time of obtaining the right to the additional allowance, has reached the age of 58 and has not reached the age of 60;

5° 10 pc for the other beneficiaries entitled to the additional indemnity. »;

c) the article is supplemented by a paragraph 4, worded as follows:

“§ 4. For additional allowances granted in the non-market sector, as referred to in Article 1[°], of the Royal Decree of 18 July 2002 on measures aimed at promoting employment in the non-market sector, and when the

additional allowance is granted for the first time after 1st April 2010 following notice or termination of the employment contract notified after October 15, 2009, the percentage of the special employer's contribution is, by way of derogation from the provision of § 3, reduced to:

1° 5% for each month during which the beneficiary of the additional allowance has not reached the age of 52;

(2) 4% for each month during which the beneficiary of the additional indemnity, who is at least 52 years old, has not reached the age of 55;

(3) 3% for each month during which the beneficiary of the indemnity, who is at least 55 years old, has not reached the age of 58;

4° 2% for each month during which the beneficiary of the indemnity, who is at least 58 years old, has not reached the age of 60. ”.

Art. 109. A new article 122bis is inserted in the same law, drafted as follows:

“Art. 122bis. Articles 121 and 122 do not apply to early retirees referred to in Article 118, § 2bis and 2ter. ”.

Art. 110. The following amendments are made to Article 124 of the same law:

1° in paragraph 1st the words “referred to in Article 118, §§ 2 and 3, in Article 120, § 2, are replaced by the words “referred to in Article 118, §§ 2, 2bis and 3, in Article 120, §§ 2 and 3,”;

is
2° paragraph 1 supplemented as follows:

"The King may, by decree deliberated in the Council of Ministers, reduce the percentages referred to in Article 118, § 2bis, for companies recognized as being in difficulty and undergoing restructuring, mentioned in the Royal Decree of 3 May 2007 setting the early retirement agreement within the framework of the Solidarity Pact between the generations. »;

3° in paragraph 3, the words "of Article 118, §§ 2 and 3, or of Article 120, § 2," are replaced by the words "of Article 118, §§ 2, 2bis and 3, or Article 120, §§ 2 and 3,".

Art. 111. This chapter comes into force on October 15, 2009.

This chapter does not apply to companies undergoing restructuring whose collective redundancy has been announced, as provided for in the aforementioned royal decree of May 3, 2007,

This chapter does not apply to companies recognized as being in difficulty or undergoing restructuring before October 15, 2009.

CHAPTER 5. - Amendment of the law of June 30, 1971 relating to administrative fines applicable in the event of infringement of certain social laws

Art. 112. In the law of 30 June 1971 relating to administrative fines applicable in the event of infringement of certain social laws, an article 13quater is inserted, worded as follows:

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"Art. 13quater. § 1. A person who carries out an activity as their main activity, in the context of salaried work, as a self-employed person or as a civil servant, and who carries out, alongside this main activity, work for which the employer does not meet the provisions of Articles 4 to 6 of the Royal Decree of 5 November 2002 establishing an immediate declaration of employment, pursuant to Article 38 of the Law of 26 July 1996 modernizing social security and ensuring the viability of schemes pensions, and provided that:

- this worker performs this undeclared work knowingly, and
 - a report has also been drawn up against the employer for this offence,
- may incur an administrative fine of 500 to 2000 euros.

The preceding paragraph does not apply to workers who receive a replacement indemnity at the same time and who, following the occupation referred to in the first paragraph, may temporarily lose the right to this indemnity or who may incur for this another administrative or criminal sanction.

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§ 2. Finding of the offense referred to in § 1, is done by means of a report drawn up by a civil servant referred to in article 12 of the aforementioned royal decree of 5 November 2002 or by a judicial police officer. This report is authentic until proven otherwise, provided that a copy is communicated to the worker within fourteen days starting the day after the day on which the infringement is observed. A copy of the report noting the offense is sent to the official designated by the King.

§ 3. The official designated by the King decides, after giving the worker the opportunity to present his means of defence, whether it is necessary to impose the administrative fine referred to in § 1.

This administrative fine is imposed under the same conditions and according to the same rules as those referred to in Articles 1st, 1st quater, 7, § 4, paragraphs 1st 3, 8, 9 and 13. With regard to Articles 7, § 4, first paragraph 8 and 9, the word "employer" must be read as "worker". The King determines the time limit and terms of payment of the administrative fine which is imposed by the official referred to in the first

paragraph. The King also determines what is meant by means of defence. ". Art. 113. This chapter comes into force on April 1st 2010. TITLE 8. - Finances CHAPTER 1

. - Income tax

1st
Section 1st. - Amendments concerning natural persons

Art. 114. Article 36 of the 1992 Income Tax Code is supplemented by a paragraph worded as follows:

"However, for the determination of the benefit in kind resulting from the use for personal purposes of a vehicle made available free of charge, the King takes into account the number of kilometers traveled for personal use,

the type of engine power supply and the vehicle's CO₂ emissions . "

Art. 115. In article 51 of the same Code, amended by the laws of December 28, 1992 and July 6, 1994, by the royal decrees of December 20, 1996, July 20, 2000 and July 13, 2001, by the laws of August 10, 2001 and 24 December 2002, and by the royal decrees of 29 November 2006, 23 March 2007 and 6 April 2009, the following modifications are made:

1° in paragraph 2, 2°, the words "5 pc" are replaced by the words "3 pcs";

2° in paragraph 3, the words "in paragraph 2, 1° to 4° . » are replaced by the words « in paragraph 2, 1°, 3° and 4°, nor 1,555.50 euros for all the income referred to in paragraph 2, 2° . "

Art. 116. In title II, chapter II, section IV, sub-section III, A, of the same Code, an article 63/1 is inserted, worded as follows:

"Art. 63/1. Electric vehicle charging stations can, with regard to investments for the years 2010 to 2012, be amortized in two fixed annual installments. "

Art. 117. Article 66, § 1^{er} first paragraph , of the same Code, replaced by the law of 22 December 2008, is

replaced by the following: "§ 1^{er} . Professional expenses relating to the use of the vehicles referred to in Article

65 are deductible only up to 75 pc". Art. 118. Article 69, § 1^{er} 2°, of the same Code, replaced by the law of April 8, 2003 and amended by the laws of December 27, 2004, December 7, 2006, April 24, 2007 and May 6, 2009, is supplemented by the following:

"(e) for investments from 2010 to 2012, electric vehicle charging stations; "

Art. 119. Article 113, § 1^{er} of the same Code, amended by the laws of July 6, 1994, July 6, 2004, December 27, 2005, March 1^{er} 2007 and December 22, 2008, is supplemented by the following paragraphs

: derogation from paragraph 1^{er} 1°, expenses for childcare for children with a severe disability who have not reached the age of eighteen are also deductible under the same conditions.

For the purposes of this article, the term "child with a severe disability" means a child who receives increased family allowances on the basis of one of the following criteria:

1° either, more than 80% of physical or mental incapacity with 7 to 9 degree points of autonomy, measured using the guide appended to the Royal Decree of 3 May 1991 implementing Articles 47, 56septies, and 63 of the coordinated laws relating to family allowances for salaried workers and article 96 of the law of 29 December 1990 on social provisions;

2° either, a total of at least 15 points, established according to the medico-social scale in accordance with the Royal Decree of 28 March 2003 implementing Articles 47, 56septies and 63 of the coordinated laws relating to family allowances for salaried workers and of article 88 of the program law (I) of 24 December 2002".

Art. 120. In title II, chapter III, section I, of the same Code, the title of sub-section IIquinquies, inserted by the law of August 10, 2001 and modified by the laws of April 27, 2007 and March 27, 2009, is replaced by the following:

"Subsection IIquinquies. Reduction for expenses incurred to save energy in a home".

Art. 121. In article 145²⁴ of the same Code, inserted by the law of August 10, 2001 and modified by the laws of August 5, 2003, July 31, 2004, December 27, 2005, December 27, 2006, April 27, 2007 and March 27, 2009, the following changes are made:

a) paragraph 1^{er} paragraph 2, is supplemented by the following:

"c) are referred to in paragraph 1^{er}, 1° and 4° to 7°, when the expenses relate to work carried out on a dwelling whose first occupation precedes the start of this work by less than five years. »;

b) in paragraph 1^{er} paragraph 4, the words "in paragraph 1^{er} 2° or 3° . » are replaced by the words « in the 1st paragraph , 3° . »;

c) paragraph 1['] paragraph 7, is supplemented by the words “and the order in which the reductions referred to in this paragraph must be allocated”;

d) in paragraph 2, first paragraph, the words "of a passive house" are each time replaced by the words "of a low-energy house, a passive house or a zero-energy house" and the words "in a passive house" are replaced by the words “into a low-energy house, a passive house or a zero-energy house”;

e) in paragraph 2, paragraphs 2 to 4 are replaced by the following paragraphs:

"A low-energy dwelling means a dwelling located in a Member State of the European Economic Area whose total energy demand for heating and cooling rooms must remain limited to 30 kWh/m² of air-conditioned area. Passive dwelling means a dwelling located in a Member State of the European Economic Area and which meets the following conditions:

1° the total energy demand for heating and cooling the rooms must remain limited to 15 kWh/m² of surface area air-conditioned;

2° during an airtightness test (in accordance with standard NBN EN 13829) with a pressure difference of 50 pascals between the inside and the outside, the air loss does not exceed 60 pc of the volume of the dwelling per hour (n50 does not exceed 0.6/hour).

A zero-energy house is understood to mean a house located in a Member State of the European Economic Area and which meets the conditions of a passive house and in which the residual energy demand for heating and cooling the rooms is fully compensated. by renewable energy produced on site. The King sets the way in which the production of renewable energy is taken into account for compensation.

The tax reduction is granted for 10 successive taxable periods from the taxable period during which it is found that the dwelling is a low-energy dwelling, a passive dwelling or a zero-energy dwelling. This finding is apparent from a certificate issued by an institution approved by the King or by the competent regional administration or a similar competent institution or administration established in another Member State of the European Economic Area.

However, when it appears from a new certificate, during one of the 10 taxable periods referred to in paragraph 5, that the dwelling meets stricter standards than the standard or standards which it meets according to a previous certificate, it is granted, for the remaining taxable periods, the tax reduction to which compliance with the stricter standards gives entitlement.

The tax reduction amounts to:

1° 300 euros per taxable period and per dwelling for a low-energy dwelling;

2° 600 euros per taxable period and per dwelling for a passive dwelling;

3° 1,200 euros per taxable period and per dwelling for a zero-energy dwelling. »;

(f) in paragraph 6 of paragraph 2, which has become paragraph 9, the words “for relative expenses” are replaced by the word “relative”;

g) paragraph 8 of paragraph 2, which has become paragraph 11, is replaced by the following:

“The King shall determine the form and content of the certificate referred to in paragraph 5. The accredited institution or competent regional administration informs the Minister of Finance or his delegate of the issue of a certificate. This information is given in the form and within the period determined by the King. Where applicable, the taxpayer must make available to the tax administration the certificate issued by an institution or a similar competent administration established in another member state of the European Economic Area. »;

h) in paragraph 9 of paragraph 2, which has become paragraph 12, the words “in paragraph 4” and “in paragraph 2.” are respectively replaced by the words “in paragraph 5” and the words “in paragraph 3.”.

Art. 122. The title of title II, chapter III, first section, sub-section IIonies, of the same Code, inserted by the law of July 9, 2004 and modified by the law of December 27, 2006 and the law of December 22, 2009 on tax and miscellaneous provisions, is replaced by the following:

“Subsection IIonies. Reduction for expenses incurred to acquire an electric vehicle or to install an electric vehicle charging station”.

28

Art. 123. In article 145 of the same Code, reinstated by the law of 22 December 2009 containing tax and miscellaneous provisions, the following modifications are made:

1° in paragraph 1st first paragraph the words "a car, a combination car or a minibus or are inserted between the words "in new condition" and the words "a motorcycle,";

2° the introductory sentence of paragraph 1st paragraph 3, is replaced by the following:

"In the event of the acquisition of a motorcycle, a tricycle or a quadricycle, the tax reduction is equal to 15 pc of the acquisition value with a maximum of: »;

3° paragraph 1st is supplemented by the following paragraph:

"The tax reduction is, for expenses paid during the years 2010 to 2012, equal to 30% of the acquisition value, with a maximum of 6,500 euros, in the event of the acquisition of a car, a mixed car or a minibus powered exclusively by an electric motor. »;

4° it is supplemented by a paragraph 3, worded as follows:

"§ 3. A tax reduction is granted for the expenses actually paid during the taxable periods 2010 to 2012 with a view to settling outside of a home with an electric charging station.

The tax reduction is equal to 40 pc of the expenses actually incurred referred to in the first paragraph with a maximum of 180 euros.

The tax cut does

(a) are taken into account as actual professional expenses;

(b) give rise to the investment deduction referred to in Article 69;

c) come into consideration for the application of articles 104, 8°, 145²⁴, 145²⁵, 145³⁰ and 145³¹.

When a joint taxation is established, the tax reduction for the expenses referred to in the first paragraph distributed proportionally according to the taxable income of each spouse in all the taxable income of the two spouses. "

Art. 124. In article 156bis of the same Code, inserted by the law of June 8, 2008 and modified by the law of March 27, 2009, the following modifications are made:

a) the first paragraph, 2°, is replaced by the following: "2° the expenses actually paid during the taxable periods

2009 to 2012 with a view to saving energy referred to in Article 145²⁴, § 1st, paragraph 1st, 5°, and the

excess carried over from the reduction relating to these expenses in accordance with article 145²⁴, § 1st, paragraph 5.";

b) the first paragraph is supplemented by a 3°, worded as follows: "3° the expenses actually paid during the taxable periods 2010 to 2012 with a view to saving energy referred to in Article 145²⁴, § 1st,

paragraph 1

, 1°, 4°, 6° and 7°, and the surplus carried over from the reduction relating to these expenses in accordance with

Article 145²⁴, § 1st, paragraph 5.".

Art. 125. Article 147 of the program law of 27 April 2007 is supplemented by a paragraph 6, worded as follows:

"§ 6. This article does not apply to expenditure actually paid to acquire in new condition a car, a combination car or a minibus which is propelled exclusively by an electric motor. "

Art. 126. Article 124, a), is applicable to expenses actually paid from 1st January 2009.

Article 121, c), is applicable from tax year 2010.

January 2010.

Article 119 is applicable to expenses paid from January 1st, 2010. Articles

122, 123 and 125 are applicable to expenses paid in the years 2010 to 2012.

Articles 120, 121, a), and 124, b), are applicable to expenses actually paid from 1st January 2010.

Articles 115 and 121, d) to h), are applicable from tax year 2011.

Articles 116 and 118 are applicable to investments made during the taxable periods linked to tax years 2011 to

2013.

Article 121, b), is applicable from tax year 2012.

Section 2. - Amendments concerning legal persons

Art. 127. In article 190bis of the 1992 Income Tax Code, inserted by the law of 8 June 2008, the words “in article 64ter,” are replaced by the words “in articles 64ter and 198bis, paragraph 1, 1°, a, ».

Art. 128. In article 198, paragraph 1 of the same Code, as last amended by the law of 25 April 2007, the 10° is reinstated in the following wording:

"10° without prejudice to the application of the Article 219, payments made directly or indirectly to States

referred to in Article 307, § 1 paragraph 3, and which have not been declared in accordance with said Article 307, § 1, paragraph 3, or, if the payments have been declared, for which the taxpayer does not justify by any means of law that they are made within the framework of real and sincere transactions and with persons other than artificial constructions; "

Art. 129. In article 198bis of the same Code, inserted by the law of April 27, 2007 and modified by the law of December 22, 2008, the following modifications are made:

A. the introductory sentence of the first paragraph is replaced by this which follows:

“With the exception of fuel costs, the percentage provided for in Article 66, § 1st is:” B. in the paragraph , the 1° is replaced by the following:

“1° with regard to the deductibility rate, as the case may be, increased or reduced to:

a) 120 pc for vehicles which emit 0 grams of CO₂ per kilometer;

b) for vehicles powered by diesel:

- 100 pc if they emit a maximum of 60 grams of CO₂ per kilometre;

- 90 pc if they emit more than 60 grams of CO₂ per kilometer to a maximum of 105 grams of CO₂ per kilometer;

- 80 pc if they emit more than 105 grams of CO₂ per kilometer to a maximum of 115 grams of CO₂ per kilometer;

- 75 pc if they emit more than 115 grams of CO₂ per kilometer to a maximum of 145 grams of CO₂ per kilometer;

- 70 pc if they emit more than 145 grams of CO₂ per kilometer to a maximum of 170 grams of CO₂ per kilometer;

- 60 pc if they emit more than 170 grams of CO₂ per kilometer to a maximum of 195 grams of CO₂ per kilometer;

- 50% if they emit more than 195 grams of CO₂ per kilometer or if no data on CO₂ emissions is available from the Vehicle Registration Department;

c) for gasoline-powered motor vehicles:

- 100 pc if they emit a maximum of 60 grams of CO₂ per kilometer;

- 90 pc if they emit more than 60 grams of CO₂ per kilometer to a maximum of 105 grams of CO₂ per kilometer;

- 80 pc if they emit more than 105 grams of CO₂ per kilometer to a maximum of 125 grams of CO₂ per kilometer;

- 75 pc if they emit more than 125 grams of CO₂ per kilometer to a maximum of 155 grams of CO₂ per kilometer;

- 70 pc if they emit more than 155 grams of CO₂ per kilometer to a maximum of 180 grams of CO₂ per

kilometer;

- 60 pc if they emit more than 180 grams of CO₂ per kilometer to a maximum of 205 grams of CO₂ per

kilometer;

- 50% if they emit more than 205 grams of CO₂ per kilometer or if no data on CO₂ emissions is available from

the Vehicle Registration Department; »;

C. it is supplemented by the following paragraphs:

"When the costs referred to in paragraph 1^o, a, consist of depreciation, the deductible amount per taxable period is obtained by increasing the normal amount of the depreciation for this period. ^{The depreciation which, in accordance with the 1st}

paragraph, 1^o, a, are taken into consideration beyond the investment value or cost of the vehicles concerned do not enter into account for the determination of the subsequent capital gains or losses relating to these vehicles. "

Art. 130. In article 202, § 2, first paragraph, ¹ of the same Code, replaced by the law of December 24, 2002 and amended by the law of December 11, 2008, the words "at least 1,200,000 euros; are replaced by the words "at least 2,500,000 euros; "

Art. 131. In Article 205, § 2, first paragraph ⁶, of the same Code, amended by the laws of July 28, 1992 and December 20, 1995, by the royal decree of December 20, 1996, by the laws of the 11 May 2007 and 22 December 2008, the words ", at the

132. By way of derogation from Article 205^{quater}

Art. ¹, § 5, first paragraph, of the same Code, the maximum rate applicable for the deduction for risk capital is, for the tax years 2011 and 2012, reduced to 3.8 pc

Art. 133. Articles 127, 129 and 131 are applicable to charges made or incurred from January 1^o 2010.

Article 128 comes into force from tax year 2010 for payments made from January 1^o 2010. January 2010.

Article 130 is applicable to income allocated or paid from January 1^o 2010.

Section 3. - Changes in the establishment and collection of taxes

Art. 134. Article 307, § 1^o of the same Code, amended by the Royal Decree of 20 December 1996 and by the Law of 10 August 2001, is supplemented by the following paragraphs:

"Taxpayers subject to income tax companies or non-resident tax in accordance with Article 227, 2^o, are required to declare all payments made directly or indirectly to persons established in a State who:

(a) either for the entire taxable period during which the payment took place, is considered by the OECD Global Forum on Transparency and Exchange of Information, after a thorough examination of the measure in which the OECD standard for the exchange of information is applied by this State, such as a State which has not substantially and effectively implemented this standard;

b) or is on the list of States with no or low taxation.

For the purposes of paragraph 3, a State with non-existent or low taxation means a State whose nominal corporate tax rate is less than 10%

The list of States with non-existent or low taxation is fixed by royal decree deliberated in the Council of Ministers. This list is updated by royal decree deliberated in the Council of Ministers.

The declaration referred to in paragraph 3 must be made only if all the payments made during the taxable period reach a minimum amount of 100,000 euros. The declaration is made on a form, the model of which is fixed by

¹ the King and is annexed to the declaration referred to in article 305, paragraph ¹. "

Art. 135. Article 340 of the same Code, is replaced by the following:

"Art. 340. To establish the existence and the amount of the tax debt, the administration may have recourse to all the means of proof admitted by common law, including the reports of the officials of the Federal Public Service Finance, except the oath.

The minutes have probative force until proven otherwise. "

Art. 136. Article 134 comes into force from tax year 2010 for payments made from 1 January 2010.

Section 4. - Aid for agriculture

Art. 137. § 1. For the application of personal income tax and, for the taxpayers referred to in article 227, 1°, of the 1992 Income Tax Code, of the tax on non-residents, capital and interest subsidies which, during the years 2008 to 2010, are paid, in compliance with European regulations on state aid, to farmers by the competent regional institutions within the framework of aid for agriculture with a view to the acquisition or constitution of intangible and tangible fixed assets, are exempt income in respect of these.

§ 2. In the event of the alienation of one of the fixed assets referred to in § 1, except in the event of a claim, an expropriation, a requisition of property or any other similar event, occurring in the first three years of the investment, the exemption relating to this fixed asset does not is no longer granted from the taxable period during which the alienation took place and the amount of profits previously exempted is considered as profit for this taxable period.

Art. 138. By way of derogation from Article 171, 4°, i, of the 1992 Income Tax Code, the suckler cow premiums and the single payment entitlement premiums introduced as aid to the agricultural sector by the Communities which are paid during the years 2008 to 2010, are taxed at the rate of 12.5 pc unless the tax thus calculated, increased by the tax relating to other income, is higher than that which would result from the application of Articles 130 to 168 of the same Code to all taxable income.

For the establishment of the tax, the income referred to in the first paragraph is treated in the same way as the income referred to in Article 171, 4°, i, of the same Code.

Art. 139. § 1. er, of the 1992 Income Tax Code, the corporate tax rate or, for taxpayers referred to in Article 227, 2°, of the same Code, the non-resident tax rate is set at 5 pc, with regard to the capital and interest subsidies which are allocated during the years 2008 to 2010, in compliance with European regulations on state aid, to farmers by the competent regional institutions within the framework of aid to agriculture for the acquisition or creation of intangible and tangible fixed assets. The rate referred to in the first paragraph is valid when the subsidies relate to investments in tangible fixed assets or intangible fixed assets which are depreciable and which are not considered as reinvestment under articles 44bis, 44ter, 47 and 194quater of the same Code.

§ 2. None of the deductions provided for in Articles 199 to 206 of the same Code nor any compensation with the loss of the taxable period may be made on the tax base referred to in paragraph 1. By way of derogation from article 276 of the same Code, no prepayment, flat rate foreign tax or tax credit may be charged against the tax referred to in paragraph 1.

§ 3. Article 463bis of the same Code does not apply to the tax calculated in accordance with paragraphs 1 and 2.

§ 4. In the event of the alienation of one of the fixed assets referred to in paragraph 1, except On the occasion of a claim, an expropriation, a requisition of property or any other similar event, occurring in the first three years of the investment, the reduced taxation relating to this fixed asset is no longer granted to from the taxable period during which the alienation took place.

Art. 140. § 1. Where capital and interest subsidies referred to in Article 137 or Article 139 are paid or awarded in 2008 and 2009, or where suckler cow premiums and single payment entitlement premiums introduced as aid to the agricultural sector by the European Communities referred to in Article 138 are paid in 2008, the taxpayer may, provided that the payment or allocation is made during a taxable period which is linked to the tax years 2008 and 2009, invite the administration to take into account the specific tax system as shown in the articles cited when establishing the tax for the tax year relating thereto. For this, he attaches to the declaration a form determined by the King.

This form is an integral part of the declaration for the tax year concerned from the date of its submission. The administration takes this into account for the establishment of the tax in accordance with articles 339 to 342 of the 1992 Income Tax Code.

When the declaration has already been filed but on the basis of this declaration no taxation has yet been established, the administration takes into account for the establishment of the tax, insofar as it has received the form referred to in the ^{first} paragraph, the elements that the taxpayer has communicated by means of this form and the taxation referred to in Articles 137 to 139.

§ 2. In the event that the tax has already been established on the basis of the declared income and other elements before the submission of the form referred to in paragraph 1¹ this is considered as a request for automatic relief on the basis of the Article 376 of the 1992 Income Tax Code. Articles 137 to 139 constitute a new fact referred to in Article 376, paragraph 1¹ cited above.

Art. 141. Article 137 is applicable to capital and interest subsidies paid in 2008, 2009 and 2010.

Article 138 is applicable to premiums paid in 2008, 2009 and 2010.

Article 139 is applicable to capital and interest subsidies in interest allocated in 2008, January 2008.

Article 140 is applicable for tax years 2008 and 2009.

CHAPTER 2. - Value added tax on delivery of buildings and adjoining land

Art. 142. In article 1¹ of the Value Added Tax Code, paragraph 9, inserted by the program law of 2 August 2002, is replaced by the following:

“§ 9. For the application of this Code, it is understood that:

1° by building or part of a building, any construction incorporated into the ground;

2° by adjoining ground, the land on which building is permitted and which is transferred by the same person, at the same time as the building and adjoining it. ”.

Art. 143. Article 8 of the same Code, replaced by the law of December 28, 1992 and amended by the program law of August 2, 2002, is replaced by the following:

“Art. 8. § 1¹. A person who, other than in the exercise of an economic activity, has built, had built or acquired with application of the tax, a property referred to in Article 1¹ § 9, 1°, which he sells to onerous title, no later than December 31 of the second year following that during which the first occupation or first use of this property takes place, has for the transfer of this property and the adjoining land, the quality of subject when it has expressed, in the form and in the manner determined by the King, the intention to transfer them with application of the tax.

§ 2. A person who, other than in the exercise of an economic activity, has built, had built or acquired with application of the tax, a property referred to in Article 1¹ § 9, 1°, on which, within the period provided for in paragraph 1¹ it constitutes for consideration a right in rem within the meaning of Article 9, paragraph 2, 2°, to the quality of taxable person for this constitution, when it has manifested, in the form and in the manner determined by the King, the intention to constitute this real right with application of the tax.

This person also has the status of taxable person, when the constitution of the real right referred to in the first ^{also} paragraph relates to the adjoining ground.

§ 3. A person who, other than in the exercise of an economic activity, assigns or retrocedes for consideration, within the period provided for in paragraph 1¹ a right in rem within the meaning of Article 9, paragraph 2, 2°, which was constituted for its benefit or which was transferred to it with application of the tax, has for the transfer or retrocession of this real right relating to an asset referred to in Article 1¹ § 9, 1°, the as a taxable person, when it has manifested, in the form and manner determined by the King, the intention to transfer or retrocede the real right with application of the tax.

This person also has the status of taxable person, when the assignment or retrocession of the real right referred to in ^{paragraph 1} in ^{also} relates to the adjoining ground. ”.

Art. 144. In article 12 of the same Code, paragraph 2, replaced by the law of December 28, 1992 and amended by the program law of August 2, 2002, is replaced by the following:

“§ 2. The taxable person who, in a usual manner, transfers for consideration goods referred to in Article 1¹ § 9, 1°, which he has built, had built or acquired, with application of the tax, no later than 31 December of the second year following that during which their first occupation or their first use takes place, is supposed to withdraw for its own needs the property not sold at the end of the aforementioned period, when this property has not yet been sold. the purpose at that time of the use referred to in paragraph 1¹ subparagraph 3°. This taxable person is also supposed to take the adjoining land for his own needs when it has given rise to a right to full or partial deduction of the tax. The withdrawal that he is supposed to make on this date is assimilated to a delivery for consideration.

A taxable person who, in a usual manner, constitutes for consideration rights in rem within the meaning of Article 9, paragraph 2, 2°, relating to goods referred to in Article 1¹, § 9, 1°, which he has built, had built or acquired, with application of the tax, no later than December 31 of the second year following that during which their first occupation or first use takes place, is deemed to collect for its own needs the property not transferred at the expiry of the aforementioned period, when this property has not yet been the subject at that time of the use referred to in paragraph 1¹ paragraph 1¹ 3°. This taxable person is also supposed to take the adjoining land for his own needs when it has given rise to a right to full or partial deduction of the tax. The withdrawal that he is supposed to make on this date is assimilated to a delivery for consideration. The taxable person referred to in the first paragraphs and 2, for the benefit of whom a right in rem within the meaning of Article 9, paragraph 2, 2°, has been constituted with the application of the tax or to whom such a right has been assigned with the application of the tax, is deemed to levy, for its own needs, the right not transferred or retroceded at the end of the period provided for in paragraph 2, when the property referred to in Article 1¹ § 9, 1°, to which the right in rem relates does not has not yet been the subject at this time of the use referred to in paragraph 1¹ subparagraph 3°. This taxable person is also supposed to collect for his own needs the right in rem relating to the adjoining land when this has given rise to a right to a full or partial deduction of the tax. The withdrawal that he is supposed to make on this date is assimilated to a delivery for consideration. ”.

Art. 145. In Article 16, § 1¹ paragraph 3, of the same Code, the 2°, inserted by the law of 28 December 1992, is replaced by the following:

“2° at the latest on the expiry of the period provided for in Article 44, § 3, 1°, for the transfers of property

referred to in Article 1¹ § 9, as well as for the constitutions, transfers or retrocessions of rights in rem within the meaning of Article 9, paragraph 2, 2°, relating to such property. ”.

Art. 146. Article 30 of the same Code, replaced by the law of December 28, 1992, is replaced by the following:

“Art. 30. When a taxable person transfers a building or part of a building and the land adjoining it, with application of the tax at the same time as land other than the adjoining land, for a single price, the tax is calculated on a basis obtained by deducting from the stipulated price and charges, the market value of the land other than the land adjoining it on the date of the transfer, taking into account the state of this land before the start of the work. ”.

Art. 147. In Article 36, § 1¹ of the same Code, a), replaced by the law of 28 December 1992, is replaced by the following:

"a) the goods referred to in Article 1¹, § 9, transferred with application of the tax; ”.

Art. 148. In Article 44, § 3, of the same Code, 1°, replaced by the law of 28 December 1992 and amended by the program law of 2 August 2002, is replaced by the following:

“1° the following transactions:

a) deliveries of immovable property by nature.

However, the deliveries of buildings, parts of buildings and the adjoining land referred to in Article 1¹ § 9, when their transfers are made no later than December 31 of the second year following that during which takes place

the first occupation or the first use of the goods referred to in Article 1^o § 9, 1^o, by:

- or a taxable person referred to in Article 12, § 2, who has built, had built or acquired with application of the

tax, the said goods referred to in Article 1^o § 9, 1^o;

- either a taxable person referred to in Article 8, § 1^o ;

- or any other taxable person, when he has expressed, in the form and in the manner determined by the King, the intention to carry out such a transfer with application of the tax;

b) constitutions, assignments and retrocessions of rights in rem within the meaning of Article 9, paragraph 2, 2^o, relating to immovable property by nature.

Are however excepted, the constitutions, transfers and retrocessions of such real rights relating to buildings or fractions of buildings and the adjoining ground referred to in, § 9, when they are carried out no later than 31 December of the second year following that during which the first occupation or first use of the goods referred to

in Article 1^o § 9, 1^o takes place , by:

- either a taxable person referred to in Article 12, § 2, who constitutes within the aforementioned period one of

the said rights in rem on an asset referred to in Article 1^o § 9, 1^o, which he has built, builds or acquires with application of the tax or who assigns or retrocedes within the same period such a real right, which has been constituted for his benefit or which has been assigned to him, with application of the tax;

- either a taxable person referred to in Article 8, §§ 2 or 3;

- or any other taxable person, when he has expressed, in the form and in the manner determined by the King, the intention to constitute, assign or retrocede such real right with application of the tax.

The date of the contract can only be established by means of proof that can be set up against third parties; "

Art. 149. Articles 142 to 148 enter into force on 1st January 2011. The King may, by decree deliberated in the

Council of Ministers, set a date of entry into force prior to that mentioned in the 1st paragraph . CHAPTER 3. - Amendment of the Tax Code assimilated to income tax

Art. 150. Article 33 of the Code of taxes assimilated to income tax, repealed by the law of January 25, 1999, is reinstated in the following wording:

“Art. 33. § 1^o . If the absence of payment is noted on the public highway, the driver of the vehicle pays the evaded road tax and the fine to the verbalizing agent, at the time of the observation of the offence.

§ 2. In the absence of payment of the sums referred to in paragraph 1^o the vehicle shall be retained until payment of the sums due. If these are not paid within ninety-six hours of the observation of the offence, the vehicle is seized.

A notice of seizure is sent to the natural or legal person who is or must be included in the vehicle registration certificate within two working days.

Any risks and costs resulting from the retention and seizure are borne by the owner, operator, holder or driver of the vehicle in accordance with Articles 6 and 21.

The seizure is lifted after payment of the sums and costs due. .

§ 3. If these sums and costs are not paid, the court orders them to be paid and orders the sale of the seized vehicle. Court costs, road tax, fines and other costs are deducted from the proceeds of the sale of the vehicle and any excess is reimbursed to the natural or legal person who is or must be included in the registration certificate. of the vehicle.

§ 4. For the application of this article, the legal and regulatory provisions on customs and excise relating to the retention, seizure and sale, the drafting and visa of the reports, the delivery of a copy of these here, the faith due to these acts and the mode of prosecution are applicable. "

Art. 151. In article 36bis, paragraph 1^o, of the same Code, amended by the laws of February 19, 2001 and July 9, 2004, the words ", with the exception of article 33," are inserted between the words "VIII and X" and the words "are not applicable".

Art. 152. In article 95 of the same Code, the word “33,” is inserted between the word “articles” and the word “37,”.

CHAPTER 4. - Data exchange

Section 1st - Amendments to the Income Tax Code 1992

Art. 153. Section 335 of the Income Tax Code 1992 is replaced by the following:

“Art. 335. All the administrations that come under the Federal Public Service Finance are required to make available to all the agents of the said Public Service regularly responsible for establishing or collecting taxes all the adequate, relevant and not excessive information in their possession, which contribute to the pursuit of the mission of these agents for the establishment or recovery of any tax established by the State.

Any agent of the Federal Public Service Finance, regularly charged with carrying out an inspection or an investigation, is automatically authorized to take, seek or collect adequate, relevant and non-excessive information, which contributes to ensuring the establishment or collection of any other tax imposed by the State.”

Art. 154. In article 336 of the same Code, the words “of a State tax administration” are replaced by the words “of the Federal Public Finance Service”.

Section 2. - Amendments to the Value Added Tax Code

Art. 155. In article 93quater decies of the Value Added Tax Code, inserted by the law of 22 December 1989 and amended by the law of 28 December 1999, the program law of 20 July 2006 and the law of ¹ March 2007, the following changes are made:

1° in paragraph 2, first paragraph the words “of a State tax administration” are replaced by the words “of the Federal Public Service Finance”;

(2) paragraph 3 is replaced by the following:

“§ 3. All the administrations that come under the Federal Public Service Finance are required to make available to all the agents of the said Public Service regularly responsible for establishing or collecting taxes all the adequate, relevant and non-excessive information in their possession. , who contribute to the pursuit of the mission of these agents with a view to establishing or collecting any tax established by the State.

Any agent of the Federal Public Service Finance, regularly charged with carrying out an inspection or an investigation, is automatically authorized to take, seek or collect adequate, relevant and non-excessive information, which contributes to ensuring the establishment or collection of any other state tax.

Section 3. - Amendments to the Miscellaneous Duties and Taxes Code

Art. 156. In article 211 of the Miscellaneous Duties and Taxes Code, amended by the law of 19 December 2006, the following modifications are made:

1° in paragraph 2, the words “of a State tax administration” are replaced by the words “of the Federal Public Service Finance”;

(2) paragraph 3 is replaced by the following:

“§ 3. All the administrations that come under the Federal Public Service Finance are required to make available to all the agents of the said Public Service regularly responsible for establishing or collecting taxes all the adequate, relevant and non-excessive information in their possession. , who contribute to the pursuit of the mission of these agents with a view to establishing or collecting any tax established by the State.

Any agent of the Federal Public Service Finance, regularly charged with carrying out an inspection or an investigation, is automatically authorized to take, seek or collect adequate, relevant and non-excessive information, which contributes to ensuring the establishment or collection of any other state tax.

Section 4. - Amendments to the Code of registration, mortgage and registry fees

Art. 157. In article 289 of the Code of registration, mortgage and registry fees, the following modifications are made:

1° in paragraph 2, first paragraph the words “of a tax administration of the State” are replaced by the words “of the Federal Public Finance Service”;

(2) paragraph 3 is replaced by the following:

“§ 3. All the administrations that come under the Federal Public Service Finance are required to make available to all the agents of the said Public Service regularly responsible for establishing or collecting taxes all the adequate, relevant and non-excessive information in their possession. , who contribute to the pursuit of the

mission of these agents with a view to establishing or collecting any tax established by the State. Any agent of the Federal Public Service Finance, regularly charged with carrying out an inspection or an investigation, is automatically authorized to take, seek or collect adequate, relevant and non-excessive information, which contributes to ensuring the establishment or collection of any other state tax.

Section 5. - Amendments to the Inheritance Tax Code

Art. 158. In Book I of the Code of inheritance rights, a chapter XIbis is inserted comprising an article 104/1,

worded as follows:

CHAPTER XIbis. - Provision common to all taxes

Art. 104/1. All the administrations that come under the Federal Public Service Finance are required to make available to all the agents of the said Public Service regularly responsible for establishing or collecting taxes all the adequate, relevant and not excessive information in their possession, which contributes to the continuation of the mission of these agents with a view to establishing or collecting any tax established by the State.

Any agent of the Federal Public Service Finance, regularly charged with carrying out an inspection or an investigation, is automatically authorized to take, seek or collect adequate, relevant and non-excessive information, which contributes to ensuring the establishment or collection of any other state tax.

Any information, document, report or deed, discovered or obtained in the exercise of his duties by an agent of the Federal Public Finance Service or of a State tax administration, either directly or through an administrative service of the State, including the public prosecutor's offices and the registries of the courts and tribunals, the administrations of the Communities and Regions of the Belgian State, the provinces, the agglomerations and the communes, as well as the public establishments and bodies, may be invoked by the State to seek any sum due under the tax laws.

Public establishments and bodies mean the institutions, companies, associations, establishments and offices in the administration of which the State, a Community or a Region participates, to which the State, a Community or a Region provides a guarantee, on the activity of which the State, a Community or a Region exercises supervision or whose management staff is appointed by the federal government or a Community or Regional government, on its proposal or subject to its approval. "

Section 6. - Amendments to the general customs and excise law of July 18, 1977

Art. 159. In article 210 of the general law of 18 July 1977 on customs and excise duties, the following modifications are made:

1° in paragraph 2, the words "of a State tax administration" are replaced by the words "of the Federal Public Finance Service";

2° paragraph 3 is replaced by the following:

"§ 3. All the administrations which come under the Federal Public Service Finance are required to make available to all the agents of the said Public Service regularly responsible for establishing or collecting taxes all adequate, relevant and not excessive information in their possession, which contributes to the pursuit of the mission of these agents with a view to the establishment or collection of any tax established by the State.

Any agent of the Federal Public Service Finance, regularly charged with carrying out an inspection or an investigation, is automatically authorized to take, seek or collect adequate, relevant and non-excessive information, which contributes to ensuring the establishment or collection of any other state tax. "

Section 7. - Amendments to the Tax Code assimilated to income tax

Art. 160. In article 2, first paragraph, of the Code of taxes assimilated to income tax, amended by the laws of 8 April 2003, 10 August 2005 and 25 April 2007, the word "337" is replaced by the words " 335 to 337".

CHAPTER 5. - Excise duties

Art. 161. In article 419 of the program law of 27 December 2004,

1° b) and c) are replaced by the following:

"b) unleaded petrol falling within CN code 2710 11 49:

i) with a high sulfur and/or aromatic content:

- excise duty: 245, 4146 euros per 1,000 liters at 15°C;
- special excise duty: 354.5238 euros per 1,000 liters at 15°C;
- contribution on energy: 28.6317 euros per 1,000 liters at 15°C;

ii)* low in sulfur and aromatics:

- excise duty: 245.4146 euros per 1,000 liters at 15°C;
- special excise duty: 339.5238 euros per 1,000 liters at 15°C;

- contribution on energy: 28.6317 euros per 1,000 liters at 15°C;
 ** low in sulfur and aromatics, supplemented with at least 7 pc vol of bioethanol covered by CN code 2207 10 00 with an alcoholic strength by volume of at least 99 pc vol, pure or in the form of ETBE falling within CN code 2909 19 00, and which is not of synthetic origin:

- excise duty: 245.4146 euros per 1,000 liters at 15°C;
 - special excise duty: 296.5739 euros per 1,000 liters at 15°C;
 - contribution on energy: 28.6317 euros per 1,000 liters at 15°C;

(c) unleaded petrol falling within CN codes 2710 11 41 and 2710 11 45:

(i) unmixed:

- excise duty: EUR 245.4146 per 1,000 liters at 15°C;
 - special excise duty: 339.5238 euros per 1,000 liters at 15°C;
 - contribution on energy: 28.6317 euros per 1,000 liters at 15°C;

(ii) supplemented with at least 7 pc vol of bioethanol falling within CN code 2207 10 00 with an alcoholic strength by volume of at least 99 pc vol, pure or in the form of ETBE falling within CN code 2909 19 00, and which is not of synthetic origin:

- excise duty: 245.4146 euros per 1,000 liters at 15°C;
 - special excise duty: 296.5739 euros per 1,000 liters at 15°C;
 - contribution on energy: 28.6317 euros per 1,000 liters at 15°C; »;

2° e), i) is replaced by:

"e) gas oil falling within CN codes 2710 19 41, 2710 19 45 and 2710 19 49 with a sulfur content by weight exceeding 10 mg/kg:

i) used as fuel :

- excise duty: 198.3148 euros per 1,000 liters at 15°C;
 - special excise duty: 154.7063 euros per 1,000 liters at 15°C;
 - energy contribution: 14.8736 euros per 1,000 liters at 15°C; »;

3° f), i) is replaced by:

"f) gas oil covered by CN code 2710 19 41 with a sulfur content by weight not exceeding 10 mg/kg:

i) used as fuel:

* unmixed:

- excise duty: 198.3148 euros per 1,000 liters at 15°C;
 - special excise duty: 139.7063 euros per 1,000 liters at 15°C;
 - energy contribution: 14.8736 euros per 1,000 liters at 15°C;

** completed up to at least 5 pc vol of FAME falling under NC code 3824 90 99 and corresponding to standard NBN-EN 14214:

- excise duty: 198.3148 euros per 1,000 liters at 15°C;
 - special excise duty: 122.0616 euros per 1,000 liters at 15°C;
 - energy contribution: 14.8736 euros per 1,000 liters at 15°C; ".

Art. 162. Article 420, § 3, a), of the same program law, is replaced by the following:

"§ 3 a) The rate of the special excise duty fixed in article 419, e), i) and f), i), for diesel falling within CN codes

2710 19 41, 2710 19 45 and 2710 19 49, will increase, from 1 ^{January} 2010, by a maximum amount of EUR 40

per 1,000 liters to 15 °C and from 1 ^{January} 2011, a maximum amount of 40 euros per 1,000 liters at 15°C, according to the procedure provided for in b). ".

Art. 163. In Article 429, § 5, 1), of the same program law, the introductory sentence is replaced as follows:

"The gas oil referred to in Article 429, f), i), is exempt from the increase in the special excise duty occurring

after 1 ^{January} 2010, by way of reimbursement, the increase being fixed in relation to the reference rate of 116.8116 euros per 1,000 liters at 15°C, when is used for the following purposes:".

CHAPTER 6. - Amendments to the law of 22 March 1993 relating to the status and supervision of credit institutions, to the law of 6 April 1995 relating to the status and supervision of investment firms, and to the Royal Decree of 14 November 2008 implementing the law of October 15, 2008 on measures aimed at promoting financial stability and establishing in particular a State guarantee relating to loans granted and other operations carried out in the context of financial stability, with regard to the protection of deposits and life insurance, and amending the law of 2 August 2002 on the supervision of the financial sector and financial services

Art. 164. In article 110bis 2, § 2, of the law of 22 March 1993 relating to the status and supervision of credit institutions, modified by the law of 17 December 1998 and by the royal decrees of 20 July 2000 and 14

November 2008, the first paragraph is ^{replaced} by the following:

"For cases of default noted no later than October 6, 2008, the deposit protection systems instituted or managed by the Fund provide for the reimbursement, up to a maximum of 20,000 euros, or the equivalent of this sum, of the deposits and cash certificates, bonds and other bank debt securities in registered form, dematerialized or in overdraft deposits, denominated in euros or in the currencies of Member States which have not adopted the single currency, as these deposits and securities are defined, in accordance with European law, by the constituent instruments of these systems. The aforementioned sum of 20,000 euros is, until December 31, 1999, replaced by that of 15,000 euros. The aforementioned sum of 20,000 euros is, for cases of default noted from October 7, 2008 and no later than December 31, 2010, replaced by that of 50,000 euros. For cases of failure observed from 1 January 2011, the Fund only reimburses to the extent that its intervention reserve and the State guarantee referred to in Article 110sexies are sufficient to first reimburse or compensate the financial

instruments referred to in Article 113, § 2, paragraph 1 of the law of 6 April 1995 relating to the status and supervision of investment firms and then the deposits, savings certificates, bonds and other bank debt securities mentioned above, as well as the deposits of funds referred to in Article 113, § 2, paragraph 2, of the aforementioned law of April 6, 1995. This reimbursement by the Fund is also limited to the intervention of a maximum of 100,000 euros by the Special Fund for the protection of deposits and life insurance, referred to in

Article 6, paragraph 1, the Royal Decree of 14 November 2008 implementing the law of 15 October 2008 on measures aimed at promoting financial stability and in particular establishing a State guarantee relating to loans granted and other operations carried out within the framework of the financial stability, with regard to the protection of deposits and life insurance, and amending the law of 2 August 2002 on the supervision of the financial sector and financial services. "

Art. 165. In article 113, § 2, of the law of 6 April 1995 relating to the status and supervision of investment firms, amended by the royal decree of 14 November 2008, paragraph 2 is replaced by what follows:

"For cases of default recorded no later than October 6, 2008, the compensation of investors includes, up to the amounts set out in the first paragraph the reimbursement of the deposits of funds held on behalf of investors pending allocation to the acquisition of financial instruments or awaiting restitution. ^{The amount of 20,000 euros fixed} in the first

paragraph is, for cases of default observed from October 7, 2008 and no later than December 31, 2010, replaced by the amount of 50,000 euros fixed by article 110bis 2, § 2, first paragraph of the law of March 22, 1993 on the status and supervision of credit institutions. For cases of failure noted from the 1st January 2011, the Fund only reimburses to the extent that its intervention reserve and the State guarantee referred to in Article 110sexies of the law of March 22, 1993 on the status and supervision of credit institutions are sufficient to first reimburse or indemnify the financial instruments referred to in the 1st paragraph, and then the aforementioned deposits of funds, as well as the deposits, savings certificates, bonds and other bank debt securities referred to in

Article 110bis 2, § 2, paragraph 1 of the aforementioned law of 22 March 1993. This reimbursement by the Fund is also limited to the intervention of a maximum of 100,000 euros by the Special Fund for the protection of deposits and life insurance, referred to in Article 6, paragraph 1, the Royal Decree of 14 November 2008 implementing the law of 15 October 2008 on measures aimed at promoting financial stability and in particular establishing a State guarantee relating to loans granted and other operations carried out within the framework of the financial stability, with regard to the protection of deposits and life insurance, and amending the law of 2 August 2002 on the supervision of the financial sector and financial services. "

Art. 166. In article 4 of the Royal Decree of 14 November 2008 implementing the law of 15 October 2008 on measures to promote financial stability and in particular establishing a State guarantee relating to loans granted and other transactions carried out in the context of financial stability, with regard to the protection of deposits

and life insurance, and amending the law of 2 August 2002 on the supervision of the financial sector and financial services, paragraph 2 is replaced by what follows :

"§ 2. Life insurance companies approved to take out life insurance with guaranteed return, falling under branch 21 as referred to in appendix 1 of the decree, must also participate. Royal Decree of 22 February 1991 laying down general regulations relating to the supervision of insurance companies.

communicate

The insurance companies referred to in the first paragraph to the Special Fund for the Protection of Deposits and Life Insurance the amount of the commitments to be protected vis-à-vis policyholders and beneficiaries, as well as the amount and composition of the related representative securities. The King may determine the other information that these companies

The King may impose

additional obligations on the insurance companies referred to in the first paragraph in relation to their membership.

The protection offered by the Special Fund for the Protection of Deposits and Life Insurance is effective from the receipt of payment of the annual contribution from the insurance company. "

Art. 167. In article 6 of the same decree, the following modifications are made:

1st

1° the paragraph is replaced by the following:

“;

and

2° a paragraph drafted as follows is inserted between paragraphs 1 2:

"In the event of default by an institution referred to in Article 4, § 1 with the exception of a wealth management and investment advice company, or a management company of investment collectively, the Special Fund for the Protection of Deposits and Life Insurance Companies intervenes only insofar as the intervention reserve of the Fund for the Protection of Deposits and Financial Instruments and the State guarantee referred to in article 110sexies of the law of March 22, 1993 relating to the status and supervision of credit institutions, are not

sufficient to first reimburse or indemnify the financial instruments referred to in article 113, § 2, first paragraph, of the law of 6 April 1995 relating to the status and supervision of investment firms and then the deposits, savings

certificates, bonds and other bank debt securities referred to in Article 110bis 2, § 2, first paragraph, of the aforementioned law of 22 March 1993, as well as the deposits of funds referred to in article 113, § 2, paragraph 2, of the aforementioned law of 6 April 1995. “;

3° in paragraph 2, the words “the member insurance company” are replaced by the words “the insurance company”;

4° in paragraph 5, the 1° is replaced by the following:

"1° either when the insurance company is declared bankrupt or has filed a request for judicial reorganization or is the subject of a dissolution judicial; "

Art. 168. Article 7 of the same order is replaced by the following:

“Art. 7. The Special Fund for the Protection of Deposits and Life Insurance is financed by annual contributions from its members, entry fees from credit institutions and investment firms referred to in Article 4, § 1, paragraph

1 1° to 3°, with the exception of wealth management and investment advice companies, and the entry fees of

insurance companies which apply for membership before 1 January 2011.” .

Art. 169. In article 8 of the same decree, the following modifications are made:

1° in paragraph 1, 1°, the words “a contribution of 0.31 ‰” are replaced by the words “a contribution of 0.15 pc”;

2° in paragraph 1 2°, the words “a contribution of 0.50 ‰” are replaced by the words “a contribution of 0.15 pc of the amount as at 30 September of the previous year,” ;

3° in paragraph 2, first paragraph the words "for the insurance companies referred to in Article 4, § 2, first

paragraph are inserted between the words "The amount of the entry fee" and the words "is fixed";

(4) on 1st January 2011, paragraph 2 is repealed;

(5) paragraph 3, the current text of which will form paragraph 4, is replaced by the following:

“§ 3. The amount of the entry fee for credit institutions and investment firms referred to in Article 4, § 1^o 1^o to 3^o, with the exception of asset management and investment advice, is set at 0.10 pc of the outstanding balance at September 30, 2010 of deposits eligible for reimbursement. The first half of this amount is paid no later than December 15, 2010 and the other half no later than January 15, 2011.

The King may, on the advice of the Banking, Finance and Insurance Commission, determine the method of valuation and calculation of the entry fee to be paid by the credit institutions and investment firms referred to in paragraph

the first , joining for the first time on or after 16 December 2010 and for whom sufficient contributions have not been paid by a deposit protection scheme to which they have joined previously or who do not benefit from the guarantee referred to in Article 110sexies of the law of March 22, 1993 on the status and supervision of credit institutions. It can determine the terms of payment of this entrance fee. ”.

Art. 170. An article 8/1 worded as follows is inserted in the same decree:

“Art. 8/1. The claims of the Special Fund for the protection of deposits and life insurance in principal and accessories, on an institution in respect of the resources of the deposit protection and life insurance systems, are privileged over the generality of the movable property of this institution.

The lien referred to in the first paragraph ranks immediately after the liens mentioned in article 19, 4^oh of the law of 16 December 1851 (mortgage law). The allocation by preference, created by article 19 in fine of the law of December 16,

1851, is applicable to the claims of the Fund referred to in the first

paragraph . » Art. 171. In article 9 of the same decree, the following modifications are made:

1^o paragraph 1 is supplemented by a paragraph worded as follows:

"When the customer has been satisfied by the Special Fund for the Protection of Deposits and Life Insurance for only part of his claim, he may not, by way of derogation from article 1252 of the Civil Code, exercise its rights for what remains due to it, only on an equal basis with the Fund. »;

2^o in paragraph 3, first paragraph , the words “article 4, § 1^o ” are replaced by the words “article 4”; 3^o in paragraph 4, first paragraph , the words “of a defaulting insurance company” are replaced by the words “of a defaulting insurance company before 1st January 2011 ”.

Art. 172. This chapter comes into force on the day of its publication in the Belgian Official Gazette, with the exception of Articles 164 to 166, 167, 1^o, 2^o and 3^o, 169, 1^o, 2^o and 4^o, and 171, 2^o, which come into force on January 1st 2011.

CHAPTER 7. - Amendment of the economic recovery law of March 27, 2009

Art. 173. In article 2 of the economic recovery law of 27 March 2009, the following modifications are made:

1st in the paragraph , the words "expenditure referred to in article 145²⁴ , § 1¹ , of the 1992 Income Tax Code" are replaced by the words "expenses referred to in Article 145²⁴ , § 1¹ , of the Income Tax Code 1992, as applicable for the tax year 2010”;

2^o a paragraph worded as follows is inserted between paragraphs 2 and 3: “The King sets the conditions which must be satisfied by the work relating to the expenditure referred to in the 1st paragraph . ”.

CHAPTER 8. - Allocations Art. 174. Notwithstanding articles 2 and 4 of the law of November 16, 1993 establishing the Civil List for the duration of the reign of King Albert II, the allocation of an annual and lifetime endowment to Her Majesty Queen Fabiola and the allocation an annual endowment to His Royal Highness Prince Philippe, the endowment to Her Majesty Queen Fabiola is set at 1,461,502 euros for the year

2010 and at 1,441,381 euros for the

Art. 175. Notwithstanding articles 2, 3, 3bis and 5 of the law of 7 May 2000 allocating an annual endowment to His Royal Highness Prince Philippe, an annual endowment to His Royal Highness Princess Astrid and an annual endowment to His Royal Highness Prince Laurent:

1° the endowment to His Royal Highness Prince Philippe is set at 935,254 euros for the year 2010 and at 922,378 euros for the year 2011;

2° the endowment to Her Royal Highness Princess Astrid is set at 323,515 euros for the year 2010 and at 319,061 euros for the year 2011;

3° the endowment to His Royal Highness Prince Laurent is fixed at 311,009 euros for the year 2010 and at 306,727 euros for the year 2011.

TITLE 9. - Energy

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CHAPTER . - Modification of the law of April 11, 2003 on the provisions made for the dismantling of nuclear power plants and for the management of irradiated fissile materials in these power plants

Art. 176. In article 13 of the law of 11 April 2003 on the provisions constituted for the dismantling of nuclear power plants and for the management of irradiated fissile materials in these power plants, the following modifications are made:

1° paragraph 3 is supplemented by the words "as well as the competent services of the FPS Finances. »;

2° the article is supplemented by a paragraph worded as follows:

“The nuclear provisioning company will forward to the competent departments of the FPS Finances the notification referred to in paragraph 3 as well as all the elements related to the calculation necessary to establish the individual share of the nuclear operators referred to in Article 2, 5°, and the companies referred to in Article

24, § 1¹ in the distribution contribution. ”.

Art. 177. In article 14, § 8, of the same law, modified by the program law of 22 December 2008, the following modifications are made;

1° a paragraph, worded as follows, is inserted between paragraphs 3 and 4:

“The total amount of the distribution contribution, for the year 2009, is set at 250 million euros. This amount will be allocated to the Ways and Means budget. »;

2° after paragraph 6, which becomes paragraph 7, a new paragraph, worded as follows, is inserted:

“The nuclear provisioning company transfers the distribution contribution referred to in Article 14, § 8, paragraph 4, for the year 2009 according to the same terms as those provided for in the preceding paragraph. Notwithstanding the provisions of the preceding paragraph, the distribution contribution referred to in Article 14, § 8, paragraph 4, is transferred for the year 2009 to bank account 679-2003169-22 for the attention of the FPS Finances . ”.

Art. 178. Article 22bis of the same law, inserted by the program law of 22 December 2008, is amended as follows:

1° in paragraph 1¹ first paragraph¹ the words "first¹ paragraph¹ to 5" are replaced by the words “paragraphs 1¹ 6”;

2° paragraph 1¹ is supplemented by a paragraph worded as follows:

“The Regent's decree of 18 March 1831 is applicable to the fines imposed by the Nuclear Provisions Commission by virtue of the preceding paragraphs. ”.

CHAPTER 2. - Fund for the promotion and support of the production of electricity from renewable energy sources

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Art. 179. § . The nuclear operators covered by article 2, 5°, of the law of April 11, 2003 on the provisions constituted for the dismantling of nuclear power plants and for the management of irradiated fissile materials in

these power plants, as well as the companies covered by the article 24, § 1¹, of the same law of April 11, 2003, are required, as soon as possible after the entry into force of this law and at the latest before December 31, 2009, to create and supply a fund whose corporate purpose and the missions are defined in article 180.

§ 2. The nuclear operators referred to in article 2, 5°, of the law of April 11, 2003 on the provisions constituted

for the dismantling of nuclear power plants and for the management of fissile material irradiated in these power plants, as well as the companies referred to in Article 24, § 1, of the same law of April 11, 2003, may avail themselves of any funds that they would have constituted in the two months preceding the entry into force of this law for the purposes of meeting their obligation set out in the preceding paragraph, provided that the fund thus created complies with the provisions of this chapter.

§ 3. This fund will take the form of a cooperative society.

Art. 180. The purpose of the fund created pursuant to Article 179 will be to promote and support the production of electricity from renewable energy sources for the purposes of contributing to the objectives set by Directives 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy produced from renewable sources and amending then repealing directives 2001/77/EC and 2003/30/EC, 2009/29/EC of the European Parliament and of the Council of 23 April 2009 amending Directive 2003/87/EC in order to improve and extend the Community scheme for the exchange of quotas

To this end, the fund will carry out the following missions in particular:

- the promotion and support of investments and expenditure in the production of electricity from renewable energy sources;
- the promotion and support of research and development in the field of renewable energy sources (including in particular wave energy, tidal energy, hydrogen and photovoltaic cells);
- the promotion and support of research in the field of energy efficiency.

Expenditure which does not fall within the exclusive competence of the Federal Authority is only possible subject to the prior conclusion of a cooperation protocol with the regional governments concerned.

Art. 181.. The nuclear operators covered by article 2, 5°, of the law of April 11, 2003 on the provisions constituted for the dismantling of nuclear power plants and for the management of irradiated fissile materials in

these power plants, as well as the companies covered by the article 24, § 1 of this same law of April 11, 2003, endow the fund referred to in article 179 with an amount of 250 million euros for the year 2009.

§ 2. The nuclear operators referred to in Article 2, 5°, of the law of April 11, 2003 on the provisions constituted for the dismantling of nuclear power stations and for the management of irradiated fissile materials in these

power stations, as well as the companies referred to by article 24, § 1, of this same law of April 11, 2003, are required to contribute to the amount mentioned in § 1 in proportion to their shares in the industrial production of electricity by fission of nuclear fuels, as calculated for the application of the article 9, paragraph 1 second sentence, of the law of April 11, 2003 on the provisions made for the dismantling of nuclear power plants and for the management of irradiated fissile materials in these power plants, and this for the last calendar year.

§ 3. The nuclear operators referred to in Article 2, 5°, of the law of April 11, 2003 on the provisions constituted for the dismantling of nuclear power plants and for the management of irradiated fissile materials in these power

stations, as well as the companies referred to by article 24, § 1 of this same law of April 11, 2003, cannot re-invoice to the end customer the amounts paid into the fund pursuant to § 1.

Art. 182. § 1. The statutes of the fund created pursuant to article 179 provide for the presence of a government commissioner.

The government commissioner is invited to all meetings of the board of directors of the fund created pursuant to article 179 and has an advisory vote. The government commissioner receives the complete agenda as well as any related document no later than five working days before the date of the meetings, except in justified exceptional circumstances. The Board of Directors must meet whenever the Government Commissioner requests it.

The government commissioner receives the minutes of the meetings of the board of directors.

The government commissioner may, at any time, take cognizance on the spot of the books, correspondence, minutes and generally of all the documents and all the writings of the fund created pursuant to article 179. He may require all the explanations or information and carry out all the verifications that it deems necessary for the execution of its mandate.

The fund created pursuant to Article 179 immediately forwards to the government commissioner the comments made by the fund's auditor as well as the responses provided to these comments. The government commissioner

corresponds with the aforementioned auditor on matters falling within his competence.

The government commissioner may, within six working days, appeal to the minister responsible for energy against any decision of the board of directors of the fund created pursuant to article 179 that he considers to be contrary to the guidelines of the country's energy policy, including the government's objectives relating to the country's energy supply.

This period of six working days runs from the day of the meeting during which the decision concerned was taken, provided that the government commissioner has been duly convened and, otherwise, from the day on which the decision was notified to him or, failing that, from the day on which he became aware of it.

The appeal is suspensive and is notified by the government commissioner to the board of directors of the fund created pursuant to article 179 within the same period of six working days.

Within twenty working days beginning on the same day as the period referred to in paragraph 7, the Minister having Energy in his attributions notifies the cancellation of the decision to the board of directors of the fund created in application of the Article 179.

In the absence of a decision by the Minister within the period referred to in the preceding paragraph, the decision of the board of directors of the fund created pursuant to Article 179 becomes final.

The King can specify the missions of the government commissioner.

§ 2. The fund's articles of association will provide that its board of directors will include four independent directors appointed by the general meeting of the fund on the proposal of a double list from the government.
and September

Art. 183. Each semester, and before March 1 of each year, the fund created pursuant to Article 179 reports on the execution of its corporate purpose to the Minister responsible for Energy. attributions.

Art. 184. The statutes of the fund shall include and be consistent with all of the provisions of this chapter.

TITLE 10. - Miscellaneous provisions

CHAPTER 1 - Over-indebtedness treatment fund

Art. 185. In article 20 of the law of 5 July 1998 relating to the collective settlement of debts and the possibility of private sale of seized immovable property, amended by the laws of 19 April 2002, 22 December 2003, 13 December 2005, August 5, 2006 and December 27, 2006, the following changes are made:

1° paragraph 2 is replaced by the following:

“§ 2. To fund the Fund, the following are required to pay an annual contribution:

1° the lenders. Are considered as lenders:

a) companies subject to Title II of Royal Decree No. 225 of 7 January 1936 regulating mortgage loans and organizing the supervision of mortgage loan companies or referred to in Article 65 of the same decree, which
of

grant loans or openings mortgage loans referred to in Article 1 of the same order;

b) companies subject to Title II of the law of 4 August 1992 on mortgage credit, which grant mortgage credits
and

referred to in Articles 1 and 2 of the same law;

c) natural or legal persons approved or registered pursuant to Articles 74 or 75bis of the law of 12 June 1991 on
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consumer credit, who grant consumer credit referred to in Article 4°, of the same law;

2° the Belgian Institute for Postal Services and Telecommunications (BIPT) on behalf of operators carrying out the activities referred to in Article 2, 4° and 5°, of the law of 13 June 2005 on electronic communications;

3° the Banking, Finance and Insurance Commission (CBFA) on behalf of the companies referred to in Article 2,

§ 1 of the law of 9 July 1975 on the supervision of insurance companies;

4° the Gaming Commission on behalf of the gaming establishments referred to in the law of 7 May 1999 on games of chance, gaming establishments and player protection.

The annual subscription is due in a unique and indivisible way.

The calculation of the lenders' contribution is made on the basis of a coefficient applied to the total amount of the arrears of payment of the credit agreements recorded on December 31 of the year preceding the year in which the contribution is due, in the Central Individual Credit Register managed by the National Bank of Belgium. These data are communicated to the Fund by the National Bank of Belgium.

This coefficient amounts to:

1° 0.30 per thousand of the total arrears of payment of loans granted by the companies referred to in the first

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paragraph , °, a) and b);

2° 3 per thousand of the total arrears of payment of loans granted by the persons referred to in the 1st paragraph 1°, c).

The lenders' contribution is only due when it reaches an amount greater than 25 euros. The King can modify this amount according to the collection costs of the Fund after consulting the Support Committee.

The contribution of the persons referred to in paragraph 1 2° to 4° amounts respectively to 1,200,000 euros, 600,000 euros and 200,000 euros.

Contributors are required to pay, at the Fund's request, the contributions due to the Fund's revenue account. The request is made by registered letter. Contributors pay the contributions at the latest in the month from the day after the posting of the registered letter.

The King may, by decree deliberated in the Council of Ministers, modify the coefficients used for the lenders' contribution, the amounts of the contributions of the persons referred to in the 1st

paragraph , 2° to 4°, the list of contributors or the distribution between these, taking into account the share that their claims represent in the indebtedness of individuals and the contributions that they make under other legal provisions in order to reduce said indebtedness.

The King sets the terms and conditions for the collection of assigned revenue and the payment of authorized expenditure. It also organizes the management of the Fund.

At least twice a year, the figures relating to the income and expenditure of the Fund are discussed with the contributors.

In the event of withdrawal or suspension of approval or registration pursuant to the law of 12 June 1991 relating to consumer credit or cancellation of registration or prohibition to conclude new mortgage credit agreements, in application of the law of 4 August 1992 relating to mortgage credit, the lender remains subject to the contribution obligation. If the rights arising from the credit agreement are subject to an assignment, the contribution remains payable by the assignor; if the transferor no longer exists, the contribution is payable by the transferee.

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Notwithstanding paragraphs 1 4,

1° an additional contribution is requested from the lenders for the year 2009. The coefficient of this contribution amounts to 0.15 per thousand of the total of the arrears of payment of the credits referred to in paragraph 2, 1° and 2°, and 1.5 per thousand of the total arrears of payment of the credits referred to in paragraph 2, 3°. This additional contribution replaces the unclaimed contribution in 2003;

2° for the year 2010, the coefficient of the contribution amounts to 0.25 per thousand of the total of the arrears of payment of the credits referred to in paragraph 2, 1° and 2°, and to 2.5 per thousand of the total of the arrears of payment of the credits referred to in paragraph 2, 3°. »;

2° paragraph 3, 3°, is replaced by the following:

“3° the payment of information and awareness-raising measures intended for the persons covered by this law concerning the objectives and operation of the law, and more generally, the financing of information and awareness-raising measures concerning over-indebtedness. The King determines, by decree deliberated in the Council of Ministers, the specific methods and rules concerning the allocation of the means of the Fund which are used for these information and awareness-raising measures. Funds can only be allocated when the debts of the Fund are absorbed and the Fund achieves a structural budget surplus; ”.

Art. 186. Article 20bis of the same law, inserted by the law of 19 April 2002, is supplemented by two paragraphs, worded as follows:

"In the event of non-payment, incomplete or late payment of the contributions referred to in this chapter by the

persons referred to in Article 20, § 2, first paragraph 2° to 4°, even if the payment is subject to of a dispute before the courts, the contribution is automatically increased by 50% from the fifteenth calendar day following that of notification of the formal notice to pay by registered letter with acknowledgment of receipt.

The formal notice reproduces the text of the preceding paragraph. »

Art. 187. In the table appended to the law of 27 December 1990 creating budgetary funds, the sub-heading "32-8 Over-indebtedness treatment fund", inserted by the law of 5 July 1998 and amended by the laws of 3 May 1999 ,

19 April 2002 and 13 December 2005, the list of the nature of the assigned revenue is supplemented as follows: "Annual contribution and increases in the contribution due by the Gaming Commission under article 19 of the law of 7 May 1999 on games of chance, gaming establishments and the protection of players, by the Banking, Finance and Insurance Commission pursuant to Article 56, paragraph 1, of the law of 2 August 2002 on the supervision of the financial sector and financial services and by the Belgian Institute for Postal Services and Telecommunications pursuant to article 29, paragraph 1^o, of the law of June 13, 2005 relating to electronic communications. "

Art. 188. In article 19, § 1^o of the law of 7 May 1999 on games of chance, gaming establishments and the protection of players, modified by the law of 8 April 2003, the following modifications are made:

1^o a paragraph, worded as follows, is inserted between paragraphs 1^o and 2^o:
 "The annual contribution to the Fund for the Treatment of Overindebtedness, referred to in Article 20, § 2, of the law of 5 July 1998 relating to the collective settlement of debts and the possibility of sale by mutual agreement of seized immovable property as well as the increase in the contribution referred to in Article 20bis, paragraph 4, of the same law, are the responsibility of the gaming establishments. »;

2^o paragraph 2, which becomes paragraph 3, is supplemented by the following words:

"as well as the annual contribution and, where applicable, the increase in the contribution to the Overindebtedness Treatment Fund due by the establishments of games of chance. "

Art. 189. In article 56 of the law of 2 August 2002 on the supervision of the financial sector and financial services, amended by the royal decree of 25 March 2003 and the law of 19 November 2004, the first paragraph is supplemented by the words:

"as well as his annual contribution and, where applicable, the increase in this contribution to the Overindebtedness Treatment Fund referred to in Article 20, § 2, of the law of July 5, 1998 relating to the collective settlement of debts and the possibility of over-the-counter sale of seized real estate. "

Art. 190. Article 29, § 1^o first paragraph of the law of 13 June 2005 on electronic communications, is supplemented by 5^o, worded as follows:

"5^o to the annual contribution to the Fund for the Treatment of Overindebtedness, referred to in Article 20, § 2, of the law of 5 July 1998 relating to the collective settlement of debts and the possibility of the sale by mutual agreement of immovable property seized as well as, where applicable, the increase in the contribution referred to in Article 20bis, paragraph 4, of the same law. "

Art. 191. In article 1675/19, § 2, of the Judicial Code, inserted by the law of July 5, 1998 and amended by the laws of December 13, 2005 and December 27, 2006, paragraph 6 is supplemented by the following sentence: "The amount of the mediator's fees may not exceed 1,200 euros except with a specially reasoned decision from the judge. "

Art. 192. Articles 185 to 191 come into force on the day of publication of this law in the Belgian Official Gazette.

CHAPTER 2. - Federal Agency for the Safety of the Food Chain

Section 1st. - Amendments to the law of 9 December 2004 relating to the financing of the Federal Agency for the Safety of the Food Chain

Art. 193. In article 8 of the law of 9 December 2004 on the financing of the Federal Agency for the Safety of the Food Chain, the words "contributions and fees" are replaced by the words "contributions, fees and laboratory receipts".

Art. 194. In article 11 of the same law, modified by the law of 6 May 2009, the following modifications are made:

1^o in paragraph 2bis, the first paragraph is replaced by the following:
 "The operator who finds himself temporarily unable to pay the contributions, fees and laboratory receipts within the time limit, may introduce, by letter recommended by post, to the managing director, a reasoned request for terms and deadlines, to which are attached the supporting documents. »;

2^o the words "contributions and fees" are each time replaced by the words "contributions, fees and laboratory

receipts”.

Art. 195. In article 12 of the same law, modified by the laws of 21 December 2007 and 6 May 2009, the following modifications are made:

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1° in paragraph , the words “or laboratory receipts” are inserted between the words “contributions or fees referred to in Articles 4 and 5” and the words “, as well as increases”;

2° the words “, carrying out analyses” are each time inserted between the words “executing the expertise” and the words “and issuing certificates”.

Section 2. - Amendments to the Royal Decree of 10 November 2005 setting the contributions referred to in article 4 of the law of 9 December 2004 on the financing of the Federal Agency for the Safety of the Food Chain

Art. 196. Article 4 of the Royal Decree of 10 November 2005 setting the contributions referred to in Article 4 of the Law of 9 December 2004 on the financing of the Federal Agency for the Safety of the Food Chain, amended by the program law of 22 December 2008, is supplemented by a paragraph 4, worded as follows:

“§ 4. For quarries producing raw materials for livestock feed, limestone fertilizers or additives for the food industry, the amount of the contribution is fixed according to the quantities produced, in accordance with

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appendix 1 , chapter 4.”.

Art. 197. Article 11, § 4, of the same decree, inserted by the program law of 22 December 2008, is replaced by the following:

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“§ 4. The increases and decreases referred to in paragraph 1 not apply:

1° to operators, in the retail trade and catering sectors who do not exercise, in the establishment unit, activity subject to authorization or approval in accordance with the Royal Decree of 16 January 2006;

2° to service providers who do not exercise their activities within their establishment unit but exclusively exercise them in the establishment units of other operators. ”.

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Art. 198. Annex 1 the same decree, replaced by the program law of 22 December 2008, is supplemented by a chapter 4, worded as follows:

“CHAPTER 4.

Establishment unit

5,000 tone 20,75 EUR

5.001 - 10,000 tone 41,50 EUR

10.001 - 25,000 tone 250 EUR

25.001 - 50,000 tone 646,74 EUR

50.001 - 75,000 Ton 957,175 EUR

75.001 - 100.000 Ton 1,293,48 EUR

100.001 - 200,000 tone 2,212.63 EUR

> 200,000 tons 2,836.11 EUR. »

January

Art. 199. This section comes into force on 1 2010.

CHAPTER 3. - Creation of a separately managed State service “Central German Translation Service”

Art. 200. The Central German Translation Service, which depends on the Interior Federal Public Service, is a separately managed state service, as defined in article 140 of the laws on state accounting, coordinated on 17 July 1991.

CHAPTER 4. - Railways

Art. 201. For the purposes of this chapter, the following terms are understood to mean:

1° IFRS standards: all the standards defined by the International Accounting Standards Board which, at the balance sheet date, have been adopted by the European Commission pursuant to article 3 of the regulation of July 19, 2002 on the application of international accounting standards;

2° alternative financing transaction:

3° net present value: the positive difference between the gains made when concluding alternative financing and the present value of the future obligations.

Art. 202. The public limited company SNCB-Holding is required:

1° to enter as debt, through the profit and loss account, the balance of the net present value of alternative

financing transactions previously entered in the capital;

2° to include this balance in its income statement, spread over the duration of the operations concerned.

Art. 203. Notwithstanding Article 57 of the Royal Decree of 30 January 2001 implementing the Company Code,

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§ and § 3, the public limited company SNCB-Holding, the public limited company Infrabel and the public

limited company SNCB are permitted, from 1^{January} 2010, on the one hand, to record tangible fixed assets in

their statutory accounts at their real value on January 1st 2009, after deduction of depreciation for 2009, and, on

the other hand, to record any discrepancy with the book value recorded on January 1st 2010 as a revaluation surplus. This revaluation surplus is included in the income statement through "other operating income" following the rate of depreciation on the assets concerned.

Art. 204. Article 355 of the Law of 20 July 2006 on miscellaneous provisions is supplemented by two paragraphs worded as follows:

"In addition, when making investments for public service missions by the public limited company Infrabel via the allocation of part of its deferred profit, a concomitant transfer is made on the balance sheet to the heading "capital subsidies" without going through the income statement and this, for an amount equal to the identifiable tangible and intangible fixed assets financed by this deferred profit. This allocation is limited to a maximum of 200 million euros.

During any capital increase of a public limited company of the SNCB group, carried out, in cash or in kind, after 31 December 2009, with a view to making investments for public service missions, a transfer concomitant with the release is operated through the balance sheet to the "capital subsidies" section for the part which, according to IFRS standards, can be activated, and to the "adjustment accounts" section for the part which, according to IFRS standards, cannot be activated. "

CHAPTER 5. - Crossroads Bank for Enterprises

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Section . - Amendments to the law of 16 January 2003 creating a Banque-Carrefour des Entreprises, modernizing the commercial register, creating approved business counters and containing various provisions

Art. 205. In article 3 of the law of 16 January 2003 creating a Banque-Carrefour des Entreprises, modernizing the commercial register, creating approved business counters and laying down various provisions, the following modifications are made:

1° in the third paragraph, between the words "undertakings" and "in accordance", the words "and their agents" are inserted;

2° the article is supplemented by two paragraphs drafted as follows:

"The Crossroads Bank for Enterprises also aims to optimize the transfer and distribution of data relating to companies. to this end, it may refer or create links to other public databases.

The King determines, by decree deliberated in the Council of Ministers, the terms and conditions under which the Banque-Carrefour des Entreprises is made available within the framework of the strengthening of the fight against fraud, in accordance with the provisions of this law and the legal provisions and regulations which authorize the initial collection of the data referred to in Article 6 by the authorities, administrations and services designated under Article 7."

Art. 206. Article 31 of the same law is supplemented by a paragraph, worded as follows:

"The specific processing of data by the Banque-Carrefour des Entreprises outside the case referred to in the first
paragraph may^{give} rise to the collection of a contribution. The amount of this contribution is determined by mutual agreement between the management service and the authority, administration or service to which the data is communicated and is fixed in a contract. "

Art. 207. In the same law, an article 31/1 is inserted, worded as follows:

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"Art. 31/1. § 1 . Without prejudice to Article 31, a "Fiscal Fund Banque-Carrefour des Entreprises", hereinafter referred to as "the Fund", has been created at the Federal Public Service Economy, SMEs, Self-Employed and Energy.

This Fund constitutes an organic budgetary fund within the meaning of Article 45 of the laws on State accounting, coordinated on July 17, 1991.

§ 2. The Fund is intended for the development of the Banque-Carrefour des Entreprises as well as for improving

and optimizing its operation and use.

§ 3. The revenue allocated to the Fund, as well as the expenditure which may be incurred by it, are mentioned opposite the said Fund in the table annexed to the organic law of 27 December 1990 creating budgetary funds.

§ 4. The Fund is administered according to the procedures set by the Minister responsible for the Economy. "

Section 2. - Amendment of the organic law of 27 December 1990 creating budgetary funds

Art. 208. Heading "32 - Federal public service economy, SMEs, middle classes and energy" of the table appended to the organic law of 27 December 1990 creating budgetary funds, is supplemented by the following provisions:

"32 - 19 - Budgetary fund Bank -Carrefour des Entreprises

Nature of assigned revenue

The revenue obtained by virtue of Articles 20 and 31, paragraphs 2 and 3, of the law of 16 January 2003 establishing a Crossroads Bank for Enterprises, modernization of the commercial register, creation of approved business counters with various provisions will be allocated to the "Banque-Carrefour des Entreprises budget fund".

Nature of authorized expenses

Expenses incurred within the framework of the development of the Crossroads Bank for Enterprises as well as the improvement and optimization of its operation and use may be charged to the "Crossroads Bank for Businesses Budget Fund". "

CHAPTER 6. - Transfer of BIPT resources to the FPS Economy, SMEs, Self-Employed and Energy

Art. 209. In the law of 17 January 2003 relating to the status of the regulator of the Belgian postal and telecommunications sectors, an article 31/1 is inserted, worded as follows:

"Art. 31/1. The human, financial and material resources necessary for the preparation, execution and evaluation of the telecommunications and postal services policy are transferred from the Institute to the Federal Public Service Economy, SMEs, Middle Classes and Energy. The King determines, by decree deliberated in the Council of Ministers, the terms of this transfer. "

Let us promulgate the present law, order that it be coated with the Seal of the State and published by the Belgian Monitor.

Given in Brussels, 23 December 2009.

ALBERT

By the King:

The Prime Minister,

Y. LETERME

The Minister of Finance,

D. REYNDERS

For the Minister of Social Affairs and Public Health, absent:

The Minister for Pensions and Major Cities,

M. DAERDEN

The Minister for Employment,

Ms J. MILQUET

The Minister for the Budget,

G. VANHENGEL

The Minister for SMEs, the Self-Employed and Agriculture,

Ms S. LARUELLE

The Minister for Climate and Energy,

P. MAGNETTE

The Minister for Public Enterprises,

Mrs I. VERVOTTE

For the Minister for Enterprise and Simplification, absent:

The Minister for the Interior,

Mrs A. TURTELBOOM

The Minister for Interior,

Ms A. TURTELBOOM

The Secretary of State for Mobility,

E. SCHOUPPE

The Secretary of State for the Budget,

M. WATHELET

Sealed with the seal of the State:

The Minister of Justice,

S. DE CLERCK

Note

(1) Session 2009-2010.

House of Representatives.

Documents. - Draft program law, 52-2278/001. - Amendments, 52-2278/002 to 009. - Reports, 52-2278/010 to 013. - Amendment, 52-2278/014. - Reports, 52-2278/015 to 017. - Text adopted by the committees, 52-2278/018. - Supplementary report, 52-2278/019. - Article amended by the committee, 52-2278/020. - Amendments, 52-2278/021. - Text adopted by the committee (Art. 78), 52-2278/022. - Text adopted by the committee (Art. 77), 52-2278/023. - Text adopted in plenary session and transmitted to the Senate, 52-2278/024. Full report: December 15, 2009.

Senate.

Documents. - Draft referred to by the Senate, 4-1552 - No. 1. - Amendments, 4-1552 - No. 2. - Reports, 4-1552 -

Nos 3 to 5. - Amendments 4-1552 - No. 6. - Decision not to amend, 4-1552 - No. 7.

Annals of the Senate: December 17, 2009.

[start](#)

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