

**POCKET  
GUIDE  
2014**

# Invest in **BRUSSELS**



**invest-export  
.brussels** 



**BRUSSELS REGIONAL PUBLIC SERVICE**

## BRUSSELS INVEST & EXPORT WELCOMES YOU!

Brussels, the political capital of Europe and the seat of many of the European institutions, is also one of the world's leading business centers, located at the heart of an economic market of more than 500 million people.

There are many arguments in favor of Brussels as a top business location. Its workforce is considered extremely well-educated, productive and multilingual. The Brussels-Capital Region has more than one million inhabitants with an astonishing variety of cultures, styles and nationalities. Unlike most European capitals, it is large enough to be cosmopolitan and small enough to allow its inhabitants to enjoy all the advantages of a city on a human scale. Because of its geographical and economic advantages, together with its outstanding quality of life, Brussels has convinced numerous overseas investors, from SMEs to international headquarters, to set up their companies here.

The purpose of this pocket guide is to give foreign investors an overview of the legal environment and procedures for setting up a business in Brussels. Brussels Invest & Export looks forward to assisting you in investing in the Brussels-Capital Region.



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# 01

## Why BRUSSELS ?



### CAPITAL OF EUROPE

Brussels' international reputation is largely due to the presence of the European Union and other international institutions. Officially recognized as the capital of Europe, Brussels is the home of the key political and decision-making institutions of the EU: the European Parliament, the Council of Ministers of the EU, the European Commission, the Committee of the European Regions and the Economic and Social Committee.

Besides the European institutions, many international institutions such as NATO, the WEU, the Benelux and some 1,500 international organizations have chosen to locate their headquarters in the Brussels-Capital Region.

The presence of the European Union and other institutions has led to a major expansion of the international sector in Brussels over recent years, with an extended diplomatic corps, worldwide press, representatives of regions, lobbying agencies and legal and consulting firms with links to the institutions.

- ▶ A diplomatic center of importance: Brussels is second only to New York in terms of numbers of diplomats. About 5,400 diplomats are accredited in Brussels.
- ▶ A worldwide press center: about 1,300 journalists and technical staff are accredited to the EU institutions in Brussels. They gather news for hundreds of press agencies, television channels and radio stations and newspapers.

- ▶ A decision making center: for thousands of lobbying agencies, law firms, NGOs and consulting companies, Brussels is recognized as a center where critical decisions are made. Over 200 European regions have their offices in Brussels.
- ▶ An international conference center: according to the Union of International Organizations, Brussels ranks second in the world for hosting international meetings.



## A GATEWAY TO EUROPEAN MARKETS

### A central location in Europe

Access to markets is a prime consideration for any company that is deciding where to set up in a foreign territory. In this respect, Brussels holds all the trump cards.

### An outstanding infrastructure

#### A crossroads of freeways

Belgium has the highest road density in Europe (4.5 km of roads/km<sup>2</sup>). Five freeways converge on Brussels and link it to many major European centers such as Paris (292 km), London (256 km), Amsterdam (198 km), Cologne (229 km) and Frankfurt (373 km).

#### The high-speed train network

The Brussels-Capital Region is at the center of Europe's rapidly developing high-speed rail network. High-speed lines connect Brussels directly with many major European cities such as London (1h51m), Paris (1h20m), Amsterdam (1h49m) and Cologne (1h50m).

#### Brussels Airport

Brussels National Airport is only 20 minutes by car or train from the city center. Over 80 airlines offer regular passenger flights linking Brussels to 225 destinations, and 16 companies offer cargo flights to 45 destinations. In 2010, Airports Council International recognized Brussels National as the "Best European Airport".

#### The port of Brussels

Brussels has the second largest inland port in Belgium. It can accommodate ships up to 4,500 tons and registers 24 million tons of goods shipped by train, road and waterway.

## A LEADING ECONOMIC CENTER

### The Brussels economy

The Brussels-Capital Region is a federated entity in Belgium legislating in economic matters, which gives it great independence.

With 10% of the population of Belgium, Brussels produces 19% of the country's gross national product.

The Brussels economy is a service-oriented economy: 92% of the employment and 90% of the added value is produced by companies in the service sector. Eight percent of jobs and 10% of the added value are generated by the regions industrial sector.

Brussels is estimated to generate about 20% of all Belgian exports, including services and goods. It attracts over one-fifth of the investments made in Belgium.

### Key sectors

#### The ICT sector

Brussels is a veritable ICT hub that encompasses 2,000 companies and employs 30,000 people. It generates an annual turnover of €4.5 billion.

#### The health sector

This sector represents more than 600 companies and about 57,000 jobs. The Brussels region is well equipped in this field: it is home to three faculties of medicine and pharmacy, 23 hospitals, four university hospitals, specialized public research centers and numerous private centers. The main economic players in this sector are the large multinational drug companies as well as many small hi-tech companies in sectors such as pharmaceuticals, biotechnology and medical equipment.

#### The automotive sector

The automobile industry (assemblers, subcontractors, manufacturers and importers) has a major effect on the Belgian economy. In 2012, more than 500,000 cars were produced in Belgium, of which 23% came off Brussels production lines. The automotive sector employs some 2,500 people in Brussels. These companies are active in areas such as industrial production, logistics, engineering, R&D, ICT and services.

#### The lobbying and NGO sector

With 20,000 lobbyists present in Brussels, Europe's political capital it is the world's second largest center for lobbyists and NGOs after Washington. Approximately 3,000 lobbying organizations of varying types exist in Brussels. This includes many European and international federations, hundreds of offices representing countries, regional and local authorities, citizen associations, consultants and law firms. Setting up in Brussels allows these offices to have direct access to the European policy-making institutions.

#### The financial sector

Euronext is the first pan-European exchange for equities and derivatives, with daily trading of all types of products. Belgians are globally recognized for their know-how in fund management, transaction processing and trade finance. Brussels is recognized as a center of excellence for transaction processing. Several multinational company headquarters are based here, giving the city a strong expertise in this field. The Belgian economy has always been dependent on international trade, and Belgian banks have developed a reputation for their expertise in this area.

## BUSINESS BENCHMARKS

### A multilingual workforce

Business executives rank Brussels second among European cities in terms of the number of languages spoken (European Cities Monitor, 2010). This is hardly surprising, as 30% of Brussels' residents are non-Belgians.

The multilingual nature of the city is strongly enhanced by the presence of different nationalities. In addition, Belgian citizens are open to learning and speaking foreign languages. Most schools teach French and Dutch, while English and German are routinely taught as third and fourth languages. All four languages are therefore used on a daily basis in Brussels.

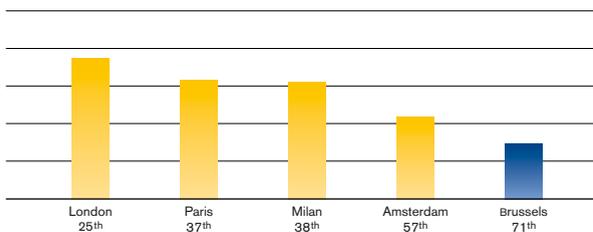
### Cost of living

One study ranks Brussels among the cities with the lowest cost of living in Europe.

#### City ranking - Cost of living worldwide

Source: Mercer Human Resource Consulting - 2012

Ranking based on cost of living index (from most to least expensive)



### Quality of life

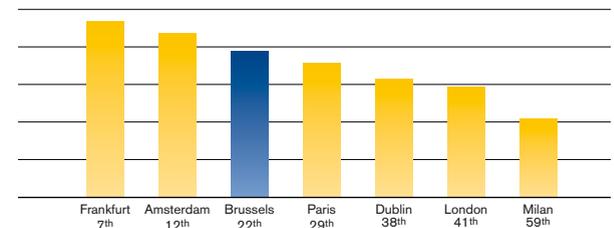
Despite its small size, Belgium offers enormous variety to its residents. It is easy to appreciate a wide variety of geographic, ethnic and linguistic differences while traveling within the country. Political, culinary and religious diversities add to the richness of this mosaic. The country is studded with castles, churches and villages from the medieval era, offering visual delight to sightseers.

Belgium has been the cradle of major art movements which are reflected in its rich artistic tradition, well over a thousand years old. Educational institutions, famed since the Middle Ages, remain proud centers of scholarship and research. Belgians appreciate their leisure time and their quality of life; they strike a balance between work and private life that is hard to achieve in many other countries.

#### City ranking - Quality of life worldwide

Source: Mercer Human Resource Consulting - 2012

Ranking based on quality of life index



### Real estate

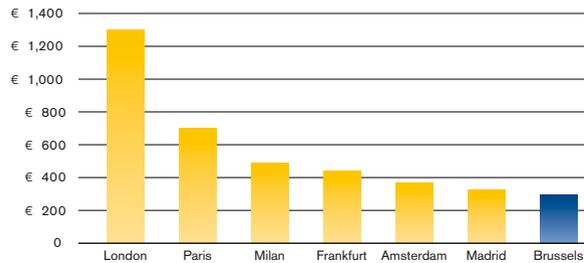
Finding adequate real estate at an affordable price is a key element in any business location decision. Reports by several real estate agencies point to the competitive position of the Brussels-Capital Region compared to other European cities.

## The office market

The average rent for offices is about € 300/m<sup>2</sup> per year. Compared to other European capitals and cities, office rent in Brussels is low, particularly when taking into account the advantages of its international environment.

### Office rent (€/m<sup>2</sup>/year)

Source: Jones Lang LaSalle, European Office Market, Prime Office Rents - 2013

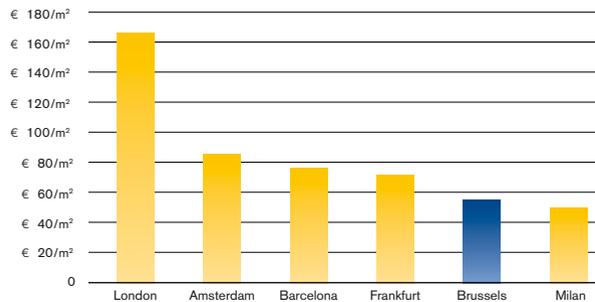


## The industrial real estate market

Citydev (the new name for the Brussels Regional Development Agency) registered 330,700m<sup>2</sup> of workshops for rent or sale in Brussels. Rents range from € 40 to € 60/m<sup>2</sup>, depending on location and specification.

### Loyer - Immobilier industriel (€/m<sup>2</sup>/year)

Source: Jones Lang LaSalle - 2013

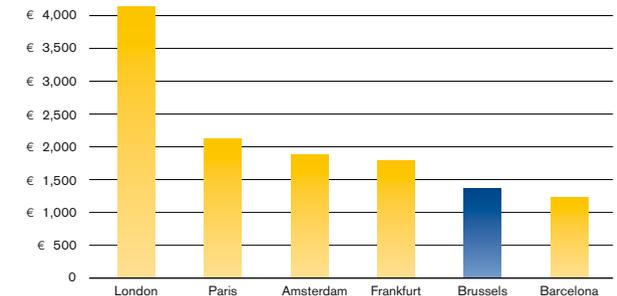


## The residential real estate market

The residential market is projected to remain stable. Rent in the city is competitively priced compared to other European cities and capitals. Even in areas where expatriates tend to live, prices are very reasonable, and the quality and choice of housing stock is very high. The market has recorded an increase in the terms of leases to three years or more.

### Monthly rent for an apartment of 120 m<sup>2</sup>

Source: The Global Property Guide, Rental Yields - 2013



# 02

## Setting up A BUSINESS

### FINDING A LOCATION

As in many major cities, the Brussels economy is primarily servicedriven. The infrastructure of the city is well-adapted to the needs of this economy, with a plentiful supply of office buildings. In addition, drawing from its industrial past, Brussels is also a center of industry, with the manufacturing and production of goods still forming an integral part of the city.

The Citydev database, which provides information on real estate currently available for companies to rent or buy in Brussels, may be consulted free of charge at:

- [www.citydev.be](http://www.citydev.be)

Also available: a personalized online database linked to the websites of the main Belgian and international real estate agencies based in Brussels.

- [www.inventimmo.be](http://www.inventimmo.be)

### Office zones

The Pentagon is the name given to the inner city of Brussels. It is easily accessible by public transportation and contains many large business hotels and key shopping districts. This is where the Belgian government institutions, major companies and large financial institutions have their offices.

The North District is a few minutes' walk from the city center. This area was targeted for development ten years ago and has become a prime location for the headquarters of large multinational corporations, as well as Belgian companies.

The Leopold District, or the European quarter is where EU institutions are housed as well as embassies and non-government institutions.

The Louise District is the main upmarket shopping district in the city as well as the location of some of the most prestigious businesses in Europe. Here you will find international law firms, advertising and communications agencies and companies specialized in the service sector.

Other more decentralized business districts are located in the suburbs, primarily along Boulevard du Souverain, Chaussée de la Hulpe and Boulevard du Triomphe.

## Industrial areas

Industrial companies and warehouses are largely situated in the urban industrial zones. These comprise the Erasmus area west of Brussels, the North Ring area and the Brussels port zone.

Citydev (the Brussels-Capital Regional Development Agency) develops and manages industrial estates, science parks and renovated property for business use. These sites are open to enterprises that fulfill certain criteria, in particular in terms of workforce, added value and environmental impact.

A company can only set up in one of the four research parks managed by Citydev under one condition: it must conduct research or development activities in collaboration with a university associated with the research park.

## Business centers

Brussels offers companies a wide range of offices in business centers located in new or renovated buildings. These are fully equipped with IT infrastructure and offer facilities such as flexible renting contracts and multilingual secretarial support.

## CREATING A COMPANY

Setting up a business in the Brussels-Capital Region is a straightforward process.

### Legal entities

#### Subsidiary or branch office

An investor interested in starting activities in Belgium can either set up a subsidiary company or open a branch office. This choice can have significant legal consequences. The main differences are as follows:

#### Liability

- ▶ **Subsidiary:** By setting up a company, the parent company creates a separate legal entity. The liability of the Belgian subsidiary is limited to its own assets, so that a shareholder's liability is limited to the amount of the capital to which he has subscribed.
- ▶ **Branch office:** A branch office of a foreign company, on the other hand, has no legal personality in Belgium. This means that the obligations incurred through such a branch affect all the assets of the parent company.

#### Applicable legislation

A Belgian subsidiary is in principle subject to Belgian law, even if the company is controlled from outside of Belgium or incorporated according to foreign law.

Due to the legal principal of unity with the foreign head office, the branch office is considered as a foreign company rather than a Belgian company. This differentiation can be important in areas such as marketing and tariff rates.

## Different types of companies

An investor wishing to conduct a business in Belgium will be required to select an appropriate legal form. The most common types of company are the stock corporation (SA), the limited liability company (SPRL) and the cooperative company (SC).

The stock corporation (NV/SA) format is particularly suited to larger enterprises. At least three directors must be appointed to the board of the NV/SA. If there are only two founders or shareholders, a board composed of two directors is sufficient. The minimum capital must amount to at least €61,500.

A limited liability company (BVBA/SPRL) legal form is particularly interesting for small companies. Belgian corporate law provides relatively simple and flexible operating rules.

The BVBA/SPRL is run by one or more business managers and the minimum capital is € 18,550 of which €6,200 must be fully paid at the time of constitution by the founder. For the one-person limited liability company the minimum amount is still € 18,550 but the minimum paid-up capital is €12,400.

The cooperative company is a very flexible company form. There are two types: one with unlimited liability (CVOHA/SCRIS) and one with limited liability (CV/SC). The following observations relate only to the second type.

At least three partners are needed in order to constitute this kind of company. The company is run by one or more partners, whose duties are freely defined in their articles of association.

The capital consists of two parts:

- ▶ A fixed amount, which must represent at least € 18,550 of issued capital.
- ▶ A variable portion, which varies depending on the number of partners.

For a CV/SC, This part must represent at least 1/4 of the issued capital and a minimum of €6,200.

Other legal entities exist such as general partnership, sole proprietorship, joint venture or limited partnership.

## Registration formalities

### Registration

Enterprises doing business in Belgium have to register with a corporate database, the Crossroads Bank for Enterprises (Banque Carrefour des Entreprises/Kruispuntbank voor Ondernemingen) by visiting a Guichet d'Entreprise/Ondernemingsloket.

In general, the following documents are needed to register a company at the Guichet d'Entreprise/Ondernemingsloket:

- ▶ A copy of the by-laws of the company.
- ▶ A copy of the identity card and residence permit of the director of the company and of those persons allowed to represent the company in Belgium.
- ▶ A copy of the diplomas of the above-mentioned individuals.

### Procedure

#### Setting up a branch office

To form a branch office, the foreign corporation's board of directors must formally adopt resolutions to open the branch office and must appoint a legal representative for the parent company in Belgium. These resolutions, together with the foreign company's articles of incorporation and by-laws, must be translated by a Belgian sworn translator and published in the Belgian Official Gazette.

The foreign corporation's most recent financial statements must be translated and filed with the National Bank of Belgium. Upon publication in the Official Gazette, the branch office must file for its identification number with the Crossroads Bank for Enterprises and subsequently for a Value-Added Tax (VAT) number with the VAT Administration.

### Setting up a subsidiary

The legal steps required when establishing a company are similar for all legal forms of companies. The incorporation procedure consists of the following steps: drafting an incorporation deed and a financial plan, notarizing and registering the incorporation deed, publishing the deed in Belgium's Official Gazette, and obtaining a corporate registration number with the Crossroads Bank for Enterprises as well as a VAT number.



## HIRING STAFF

### Employer obligations

#### Registration, insurance and work regulations

Every employer must register with the National Agency of Social Security (ONSS/RSZ).

Often, the employer will choose to affiliate with a payroll agency which will serve as the collection agent for the various federal agencies (child allowances, health care and pension fund).

The first obligations of the employer will be to take out an insurance policy against accidents at the workplace. The employer will also have to establish work regulations and draw up a register of employees.

#### Social security

Belgian social security legislation consists of specific regulations that provide for unemployment benefits, pensions, sickness and disability benefits, family and child allowances, industrial accidents and health care. The payment of social security contributions is compulsory.

Blue and white collar workers pay 13.07 % of their salary, while employers pay between 32 % and 38 % of the gross salary, depending on the sector.

Based on bilateral agreements, some non-EU residents may be exempt from Belgian social security contributions and can remain subject to the social security system of their country of origin for a limited period of time.

## Foreign workers

### EU nationals

EU nationals and nationals from Iceland, Monaco, Norway, Switzerland and Lichtenstein enjoy free movement. An identity card or passport is sufficient to allow them to enter and reside in Belgium. In order to work in Belgium they do not need a work permit.

### Non-EU nationals

#### Residence permit

If a non-EU national wishes to stay in Belgium for over three months, he/she is subject to a visa requirement. He/she is required to make a prior, express application and to have been issued a special visa authorizing temporary residence.

The applicant must fulfill the following conditions:

- Possess a valid passport.
- Have sufficient resources and means for the period he/she is residing in Belgium.
- Able to prove the purpose of his/her visit.

#### Employees - Work permit

An application for a work permit must be filed by the (Belgian) employer with the Administration for Economy and Employment.

A work permit is granted for one year and is renewable. Individuals planning to make a significant investment in Belgium may be entitled to a preferential system.

Contact: Brussels Regional Public Service

### Self-employed persons – Professional Card

The professional card is the required authorization for a person of a nationality other than that of any of the countries of the European Economic zone wishing to engage in a self-employed activity or for a manager of a branch or subsidiary.

The granting of a temporary residence visa depends on the professional card being approved. The application for a professional card has to be made at an authorized Guichet d'Entreprise/Ondernemingsloket if the applicant is already living in Belgium or at the Belgian embassy or consulate of the country of residence. Applications are sent to the Federal Public Service Economy, which will examine them. The professional card is valid for 5 years and is renewable.

- [www.economie.fgov.be/fr/entreprises](http://www.economie.fgov.be/fr/entreprises), section “regulation of the market”.

### Déclaration LIMOSA

Certain specific categories of non-EU nationals and self-employed persons (including those who are EU nationals) must declare their activities in Belgium before setting up their businesses there.

Contact: LIMOSA

# 03

## Taxation & INCENTIVES

### TAXATION

#### Value-Added Tax (VAT)

##### Definition

VAT is a tax on goods and services which is paid by the final consumer and which is levied in successive stages, namely on each transaction in the process of production and distribution. In view of the fact that at each stage of this process the tax paid on the inputs can be deducted, only the added value is taxed at that stage.

##### Taxable transactions

- ▶ The supply of goods and services.
- ▶ The importation of goods into Belgium (coming from a country outside the EU).
- ▶ The intra-community acquisition of goods in Belgium (goods coming from a member state of the EU).

##### Rates

The EU member states apply the VAT system according to the same basic principles but are free within certain limits to fix the applicable rates. As a result, rates vary from one country to another.

But this is of no importance from a competitive point of view within the Common Market since, for example, a product manufactured in Germany and sold in Germany will pay VAT at the German rate, whereas the same product manufactured in Belgium and sold in Germany will not have paid VAT in Belgium but will pay the tax in Germany at the German rate.

The standard VAT rate in Belgium is 21 %. A more attractive VAT rate of 12% applies to supplies of goods and services which are significant from an economic or social point of view (pay television, social housing, etc.).

A reduced VAT rate of 6% applies to goods and services considered basic necessities (food, pharmaceuticals, water

distribution, etc.), and to social (public transport) or cultural (books, art, concert tickets) services.

## Corporate Tax

### Definition

Companies and profit-making organizations with legal personality which have their registered office, main business center or seat of management in Belgium are subject to Belgian corporate income tax.

These companies are subject to Belgian corporate income tax on their worldwide profits. If, however, the Belgian company derives income from a foreign branch, this income will be exempt from tax if the branch is located in a country which has a preventive double taxation treaty with Belgium. Belgium has an extended network of double taxation treaties with more than 70 countries.

Foreign companies can be subject to Belgian corporate income tax if they are carrying out business activities in Belgium through a branch (permanent establishment).

### Rates

The nominal Belgian corporate income tax rate is 33.99%. However, the average effective rate is 26%. It is sometimes much lower. A reduced and progressive rate applies for companies which have a taxable profit not exceeding €322,500.

- ▶ 24.98% in the bracket €0 to €25,000.
- ▶ 31.93% in the bracket €25,000 to €90,000.
- ▶ 35.54% in the bracket €90,000 to €322,500.

These reduced rates only apply if the following conditions are met:

- ▶ The company is not a “financial institution”.
- ▶ Less than 50% of the company share capital is held by one or more other companies.
- ▶ The company should not distribute dividends for an

amount exceeding 13% of the issued share capital for the fiscal year.

- ▶ The company pays a salary of at least €36,000 to one of its managers (this limit applies to income year 2012).
- ▶ The company is not part of a group which owns a coordination center.

## Individual tax

### Taxable persons

Resident individuals are subject to individual income tax on their worldwide income which, in principle, is computed by aggregating all items of income such as business and employment income, real property income, income from movable property, and miscellaneous income.

A resident is defined as a person who has his domicile or center of economic interests in Belgium. Any individual registered in the national register of persons is presumed to be resident, in the absence of evidence to the contrary. For married persons, the domicile is determined as the place where the family resides. This is an indisputable presumption.

Non-resident individuals are subject to Belgian tax only on their Belgian-source income.

A specific regime is applicable to foreign executives who are either transferred to Belgium or who are directly hired from outside Belgium (see “tax related incentives”).

### Rates

The progressive scale of individual income taxes for income year 2012 (assessment year 2013) is as follows:

.... > €8,350	25%
€8,350 > €11,890	30%
€11,890 > €19,810	40%
€19,810 > €36,300	45%
€36,300 > ....	50%

**Example (income year 2012):** a taxpayer has a taxable income of € 19,810. He is taxed as shown in the table above (in the first bracket at 25%, in the second at 30% and in the third at 40%). If he has additional income, only this income will be subject to the 45% tax rate.

## Advance decision in tax matters (Advance Ruling)

The tax ruling is a unilateral written declaration by the Belgian Tax Authorities at the request of a (potential) taxpayer about the application of the tax law in a specific situation, which has not yet occurred, and as described by the taxpayer. Advance tax rulings are of particular importance in evaluating possible net profits in a planned investment project.

The ruling must be notified to the applicant within three months and is legally binding for up to five years.



## INCENTIVES

### Tax-related incentives

#### Notional interest deduction

All Belgian tax resident companies and Belgian branches of non-resident companies are allowed to claim a notional interest deduction on tax reflecting the economic cost of using capital, equal to the cost of long-term, risk-free financing. No advance ruling is required for the application.

The notional interest deduction equals a percentage (based on the return on a 10-year state bond – maximum 3%, as from assessment year 2013) of the equity (including retained earnings), determined according to Belgian accounting law. The unused deduction is not transferable.

This measure benefits small- to medium-sized enterprises (SMEs) and larger companies (national and international) by encouraging the strengthening of their equity.

#### Capital gains on shares

Capital gains on shares realized by a Belgian company are tax exempt if these shares qualify for the deduction on dividends received. The shares of the subsidiary must be held by the selling company for an uninterrupted period of at least one year, in order to benefit from the tax exemption.

## Foreign executives

A particular tax regime applies to foreign executives who are either transferred to Belgium or who are directly hired from outside Belgium. The employees must have had a management position outside Belgium before they came to Belgium or they must have the necessary academic background in order to assume a management position in Belgium.

The assignment to Belgium must, in principle, be of a temporary nature, and the foreign executive will have to prove that he maintains his center of economic interests outside of Belgium. In general, the employer has to be a part of an international group of companies.

Foreign executives with a temporary assignment will, for Belgian tax purposes, qualify as non-residents. This means that the expatriate will only be taxable on the income related to the activities in Belgium and on his other Belgian source income.

The employee is not taxed, within certain limitations, on reimbursements of expenses incurred by him as a result of his temporary stay in Belgium. These costs are considered as expenses that are taxable to the employer, and consequently the executive is not taxed on them.

Contact: Federal Public Service Finance – Foreign Department

## Grants

In Belgium, the power to grant public financial support lies mainly with the Regional authorities.

The Brussels Region government offers different types of grants for investment, research and development and employment and training.

- [www.werk-economie-emploi.irisnet.be/primesetsubsides](http://www.werk-economie-emploi.irisnet.be/primesetsubsides)
- [www.ecosubsibru.be](http://www.ecosubsibru.be)

## Advisor database

The employees of Brussels Invest & Export have a general knowledge of issues as explained above.

For more specific professional advice, they have developed a database of Brussels-based advisors that are able to give you specialized advice on legal, fiscal and other matters related to your business.

- [www.investinbrussels.com/en/index.cfm/useful-links/](http://www.investinbrussels.com/en/index.cfm/useful-links/)

## Business Welcome Package

Selecting a new location for a company usually takes time and money. Brussels Invest & Export allows companies that are considering Brussels as a possible new location to evaluate their plan locally. This service is provided for free for a three-month trial period.

The Business Welcome Package includes:

- ▶ Free use of an office: A fully equipped office space with 1 to 3 work stations, Internet, phone and fax services, reception services in English, French and Dutch and a conference room.
- ▶ Personalized assistance in legal and tax matters, company registration, contacts with local authorities, guidance in the search for a location, in finding grants and tax incentives, recruiting staff and sectoral information.

And more:

- ▶ Preferential rate at a 4-star hotel located close to the agency's office.
- ▶ Public transportation card.

Contact: Brussels Invest & Export



# 04

## Your PARTNERS

### ABROAD

**Brussels Invest & Export Economic and Trade Attachés**

See list: [www.investinbrussels.com](http://www.investinbrussels.com)

### IN BRUSSELS

**Initial contact points for foreign investors**

**Brussels Invest & Export**

Avenue Louise 500/4

1050 Brussels

T + 32 2 800 40 00

F + 32 2 800 40 01

[info@investinbrussels.com](mailto:info@investinbrussels.com) / [www.investinbrussels.com](http://www.investinbrussels.com)

**Brussels Enterprises Commerce and Industry (BECI)**

Avenue Louise, 500

1050 Brussels

T +32 2 648 50 02

[info@beci.be](mailto:info@beci.be) / [www.beci.be](http://www.beci.be)

### Event organization

**VisitBrussels**

Rue royale, 2

1000 Brussels

T +32 2 513 89 40

[info@visitbrussels.be](mailto:info@visitbrussels.be) / [www.visitbrussels.be](http://www.visitbrussels.be)

### Business Sites

**Citydev**

Rue Gabrielle Petit, 6

1080 Brussels

T +32 2 422 51 11

F +32 2 422 51 12

[info@citydev.be](mailto:info@citydev.be) / [www.citydev.be](http://www.citydev.be)

## Grants and loans

### Brussels Guarantee Fund

Rue de Stassart, 32  
1050 Brussels  
T +32 2 548 22 99  
F +32 2 511 90 74  
[bruxelles@srib.be](mailto:bruxelles@srib.be) / [www.fondsbruxelloisdegarantie.be](http://www.fondsbruxelloisdegarantie.be)

### Brussels Regional Investment Company (SRIB)

Rue de Stassart, 32  
1050 Brussels  
T +32 2 548 22 11  
F +32 2 511 90 74  
[info@srib.be](mailto:info@srib.be) / [www.srib.be](http://www.srib.be)

### Brustart

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F +32 2 511 59 09  
[brustart@srib.be](mailto:brustart@srib.be) / [www.brustart.be](http://www.brustart.be)

## Investment premiums

### Brussels Regional Public Service

Administration of Economy and Employment  
Business Aid Department  
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T +32 2 800 34 26  
[expa.eco@mrbc.irisnet.be](mailto:expa.eco@mrbc.irisnet.be)  
[www.bruxelles-economie-emploi.be/primsetsubsides](http://www.bruxelles-economie-emploi.be/primsetsubsides)

## Grants for R&D

### Innoviris

Brussels Institute for Research and Innovation  
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T +32 2 600 50 25  
F +32 2 600 50 47  
[info@innoviris.irisnet.be](mailto:info@innoviris.irisnet.be) / [www.innoviris.irisnet.be](http://www.innoviris.irisnet.be)

## Employment incentives

### Actiris

Brussels Regional Employment Office  
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Rue de la Caserne, 86  
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T +32 2 505 79 15  
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[employeurs@actiris.be](mailto:employeurs@actiris.be) / [www.actiris.be](http://www.actiris.be)

## Network of investors

### Be Angels

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## Tax Ruling

### Federal Public Service of Finance

Department of Advanced Rulings  
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1000 Brussels  
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## Foreign executives

### Federal Public Service of Finance

Brussels Central Bureau for Taxation of Foreigners  
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T +32 2 336 21 23  
www.belgium.be, "Taxes" section

## Work permits

### Brussels Regional Public Service

Office of Work Permits  
Rue du Progrès, 80  
1035 Brussels  
T +32 2 204 21 11  
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## Declaration of activity

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limosa@eranova.fgov.be / www.limosa.be

## SERVICES OF BRUSSELS INVEST & EXPORT

Brussels Invest & Export provides a unique boost by helping Brussels-based companies find their way to the global market as well as acting as a one-stop shop to welcome foreign investors in Brussels, which is the ideal launching pad for their exports across Europe.

Brussels Invest & Export has a network of ninety-five economic and trade attachés all over the world. They provide free guidance to Brussels-based companies abroad, identify prospects and facilitate contacts with local authorities.

Brussels Invest & Export undertakes about a hundred trade initiatives every year. Trade missions, contact days, invitations to buyers and collective booths at international trade fairs are just some of its concrete and effective initiatives.

Another, often essential boost it provides is a wide range of grants from the Brussels-Capital Region, which reduces the costs associated with exporting operations.

Brussels-based export companies are listed in the database [www.brussels-exporters.be](http://www.brussels-exporters.be), which may be accessed by any foreign company in search of partners.

Another mission of Brussels Invest & Export is to welcome foreign investors.

To help them assess the opportunity of setting up in the capital of Europe, a "Welcome Package" is offered, which provides them with a fully equipped free office for three months, as well as personalized advice on taxation, locating premises, government grants and environmental and urban planning legislation.



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