



Posting workers to Belgium

Declaration of Works

Focus on the construction sector

What every posting employer and (Belgian) service user should know about the Declaration of Works notification

Are you involved in a construction project? Then you might have to declare the works to the Belgian Social Security Office before starting the activities in Belgium.

The main contractor is responsible for the Declaration of Works. Subcontractors have an information obligation. Not complying triggers a financial penalty equal to 5% of the works' value.

Declaration of Works at a glance

What is a Declaration of Works?

Declaration of Works is an online mandatory notification tracking the size and value of construction sites. It also creates visibility about contractor chains.

When does a Declaration of Works apply to a project?

Works qualifying as 'works to immovable goods' are required to have a Declaration of Works if certain conditions are met. 'Works to immovable goods' is a very broad term, and covers much more than a traditional construction project. We recommend checking in advance whether your project comes within that definition. This obligation also applies to non-Belgian companies.

The Declaration of Works applies...

...if the works have a value of at least EUR 30,000 (excl. vat); or

...if the works have a value of at least EUR 5,000 (excl vat) and at least 1 subcontractor is involved; or

...if more than 1 subcontractor is involved, regardless of the works' value.

Who is responsible for the Declaration of Works?

The main contractor is responsible for the Declaration of Works. Any subcontractor relying on a further subcontractor (or sub-subcontractor) has an information obligation towards their principal.

What happens if I did not comply with the Declaration of Works obligations?

A financial penalty equal to 5% of the works' value (excl. vat) is due. This penalty can be imposed on the main contractor who has not declared the works or on a subcontractor who has not complied with the information obligations.

The Declaration of Works is linked to Checkin@work. More information about this presence registration can be found [here](#).

Filing a Declaration of Works

Use the online portal

A Declaration of Works must be filed electronically at the [Declaration of Works portal](#). After having submitted all the requested information, an identification number will immediately be displayed. You will also receive the "Declaration of Works"- document to be displayed on the works' site.

Are you a main contractor declaring the works?

If yes, then you need a **Belgian company number**. If you do not have a Belgian company number, you can arrange for such a number when declaring the works.

Are you a subcontractor?

If yes, then no Belgian company number is needed. A reference to the intra-community VAT-number or foreign identification number is sufficient.

What is the difference between the secured and non-secured portal?

Both a secured and a non-secured version of the portal exist. The secured version provides many more features. Obtaining access to the secured portal, requires a specific account and the appointment of a Principal Access Manager. To become a Principal Access Manager you need a Belgian identity number. If you are not in possession of such a number, then you will first need to apply for it.

Good to know

This information only gives a general overview of the rules and does not include a comprehensive and exhaustive overview of any specific, complementary and/or derogating requirements and/or formalities. For this reason, this information sheet must not form the basis of any decision concerning a particular course of action and must not be considered as legal advice. Obtaining further tailor-made advice is recommended.

ALTIUS' Employment team is available to assist foreign employers considering posting workers to Belgium. Furthermore, the Altius' employment team can provide further guidance regarding any additional employment and immigration-related formalities, registrations and obligations triggered by a posting set-up.

If you have any specific questions or would like more detailed information about this topic, then please contact [Emma Van Caenegem](#), [Sven Demeulemeester](#) or [Philippe De Wulf](#). More information is also available in [our brochure](#).

