February 2026

VBB on Belgian Business Law

Issue Highlights

"Van Bael & Bellis' Belgian competition law practice [...] is a well-established force in high-stakes, reputationally-sensitive antitrust investigations."

Legal 500, 2019

Topics covered in this issue

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ARTIFICIAL INTELLIGENCE

European Commission Publishes Second Draft of Code of Practice on Marking and Labelling of AI-generated Content

The European Commission (the ***Commission***) has published the second draft of the Code of Practice on Transparency of AI-Generated Content under the AI Act (the ***Code***). The Code aims to help providers and deployers of Artificial Intelligence (***AI***) systems meet the marking and labelling requirements for AI-generated content under Article 50 of Regulation 2024/1689 (the ***AI Act***). Independent experts drafted the text, integrating written feedback from hundreds of participants and observers, including members of industry, academia, civil society and other stakeholders. The participating working groups gathered the feedback through an EU survey (open until 23 January 2026), stakeholder meetings, and workshops held in January 2026. The draft also incorporates contributions from EU Member States (via the AI Board) and Members of the European Parliament (represented in the IMCO-LIBE Working Group monitoring AI Act implementation).

Second Draft Streamlines Compliance Requirements

Compared to the first draft, the second version provides more flexibility for signatories and reduces the overall compliance burden. It incorporates further technical considerations to improve legal clarity and practicality. The Code promotes the use of open standards for AI content marking and introduces an EU icon for labelling to simplify compliance and reduce costs. The Code remains structured into two sections, each addressing different transparency obligations for providers and deployers respectively.

Revised Section 1 Introduces Greater Flexibility for Providers

Section 1 addresses the marking and detection of AI-generated content and targets providers of generative AI systems under Article 50(2) and (5) of the AI Act. This section has undergone significant changes compared to the first draft. It removes and consolidates several measures, introduces optional elements, and ensures that all measures remain technically feasible and proportionate.

The key obligation remains a revised two-layered marking approach. Providers must implement at least two layers of machine-readable active marking: digitally signed metadata and imperceptible watermarking interwoven within the content. The Code no longer requires providers to implement forensic detection mechanisms. Instead, forensic detection now constitutes an optional supplementary measure. Similarly, fingerprinting and logging remain optional and supplementary. The Code further allows providers to demonstrate compliance with an alternative - possibly single - marking technique, provided they can prove, through independently verified benchmarks, that it achieves the same level of robustness, reliability, effectiveness, and interoperability as the multi-layered approach.

The Code retains the obligation for providers to offer free detection interfaces. Providers must make available an Application Programming Interface enabling deployers, end-users and other legitimate parties (such as competent authorities, independent researchers and media organisations) to verify whether content originated from their AI system. The Code also encourages providers to facilitate compliance by offering optional perceptible marking functionalities in their system interfaces, supporting deployers in meeting their own labelling obligations under Article 50(4) of the AI Act.

Revised Section 2 Adopts More Flexible Labelling Framework for Deployers

Section 2 targets deployers of AI systems that generate or manipulate deepfakes or text published to inform the public on matters of public interest under Article 50(4) and (5) of the AI Act. Relative to the first draft, this section adopts a more flexible approach. The taxonomy distinguishing AI-generated content from AI-assisted content - a feature of the first draft - has been completely removed.

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Section 2 now features design and placement requirements applicable to icons, labels and disclaimers. For visual content, the icon or label must display the capitalised acronym "AI", possibly supplemented with a short text label (e.g., "Generated with AI" or "Manipulated with AI"). For audio-only content, deployers must include a short audible disclaimer in plain natural language. The Code sets out specific placement rules for different modalities, including real-time video, non-real-time video, images, audio-only content and multimodal content.

The Code further defines specific regimes for artistic, creative, satirical, and fictional works. For such works, the disclosure obligation remains, but signatories must implement it in a manner that does not hamper the display, enjoyment or creative quality of the work. In addition, the Code clarifies the conditions under which the disclosure obligation does not apply to text publications: the content must have undergone human review or editorial control, and a natural or legal person must hold editorial responsibility for the publication.

The annex of the second draft includes illustrative examples of a potential EU icon, which the Commission intends to make freely available to signatories under the European Union Public Licence. The Code also proposes the establishment of a task force, facilitated by the AI Office, to develop a future uniform and interactive EU icon.

Commission Collects Feedback Before Finalisation

The Commission will collect feedback on the second draft until 30 March 2026. The Commission expects to finalise the Code by the beginning of June 2026. The transparency rules covering AI-generated content will become applicable on 2 August 2026.

The second draft of the Code can be found here.

COMMERCIAL LAW

Title 1 of Book IX of Civil Code Governing Personal Security Interests Entered Into Force

On 1 January 2026, the Law of 5 June 2025 containing Title 1 "Personal security interests" of Book 9 "Securities" of the Civil Code entered into force (*Wet van 5 juni 2025 houdende titel 1 "Persoonlijke zekerheden" van Boek 9 "Zekerheden" van het Burgerlijk Wetboek / Loi du 5 juin 2025 portant le titre 1er "Les sûretés personnelles" du livre 9 "Les sûretés" du Code Civil – **Title 1***) (*See*, this Newsletter, Volume 2025, No. 5 and Volume 2025, Nos. 6-7). This reform is another step in the modernisation of the Belgian Civil Code and provides the first building block for a 21st-century statutory framework governing security interests.

Title 1 primarily codifies mechanisms that developed in practice and that were recognised as forms of personal security interests through case law. This regime applies to personal security interests created on or after 1 January 2026 and, as a rule, does not apply retroactively to those created before that date unless parties choose to apply the new framework to a personal security interest established before 1 January 2026.

The aim of Title 1 is to preserve the parties' contractual autonomy, which is why most of its provisions are supplementary in nature and apply only to the extent that the contract establishing the personal security interest has not expressly derogated from them. As a result, parties may opt out of the regime, provided that they comply with the mandatory provisions of Title 1.

Titles 2 to 6 of Book IX of the Civil Code, which will regulate pledges, mortgages, retention of title, rights of retention and preferential rights, are still under preparation and fall outside the scope of Title 1.

Scope and Structure

Title 1 is divided into four main chapters which distinguish between the common rules applicable to all personal security interests and the specific regimes governing the distinct types of personal security interests:

Chapter 1.	Common provisions
Chapter 2.	Suretyship
Chapter 3.	Autonomous guarantee
Chapter 4.	Personal security interests granted by a consumer

In addition to recodifying the rules on suretyship, Title 1 provides a statutory basis for several instruments that had previously developed primarily through practice, such as the autonomous guarantee (also known as a bank guarantee, abstract guarantee, or stand by letter of credit), the comfort letter, and the joint and several liability declaration.

Suretyship (Borgtocht / Cautionnement)

Suretyship under Title 1 largely preserves the regime previously codified in the old Civil Code. However, under the new framework the common rules introduce the principle that any personal security interest granted is presumed to constitute a suretyship unless the parties clearly intended to create another form of personal security interest. Suretyship therefore becomes the default type of personal security interest.

Its defining feature remains its accessory nature, meaning that the obligation of the security provider depends on the validity, terms, scope and continued existence of the secured obligation. This accessory character gives rise to three main consequences in the relationship between the security provider and the beneficiary:

- the scope of the security provider's obligation cannot exceed that of the secured obligation;
- the security provider's liability only arises once the applicant is found to be in default; and

- the security provider may invoke against the beneficiary all defences inherent to the secured obligation, including those relating to the existence, validity, binding nature, terms, and continued existence of that obligation.

Title 1 also codifies the all sums suretyship (*borgtocht voor alle schuldvorderingen / cautionnement pour toutes créances*) and creates clearer safeguards for suretyship covering future obligations. In particular, when a suretyship is granted to secure future obligations but does not include a maximum liability cap for the security provider, its scope will be limited to obligations already existing at the time the suretyship was granted.

Finally, Title 1 addresses situations involving multiple security providers by introducing a new regime of solidarity between them, replacing the former benefit of division applicable under the old regime, under which the beneficiary could only claim from each security provider their proportional share of the total secured amount. Under the new regime, the beneficiary may claim the full amount from any security provider, up to that provider's maximum secured amount. A security provider which pays more than its proportional share in the total secured amount retains a right of recourse against the other security providers.

Autonomous Guarantee (Autonome Persoonlijke Zekerheid / Sûreté Personelle Autonome)

Title 1 introduces a statutory framework for the autonomous guarantee, a mechanism that has long been used in practice and has largely been shaped through case law and international custom.

The defining feature of the autonomous guarantee is its independence from the underlying contractual relationship. Unlike suretyship, the obligation of the security provider does not depend on the validity, terms, or continued existence of the secured obligation, but rests solely on the contractual relationship between the security provider and the beneficiary. The autonomous guarantee is therefore independent of the underlying obligation, and the security provider undertakes to pay the beneficiary upon the occurrence of the conditions specified in the guarantee.

Another significant element of the codification concerns the security provider's right of recourse against the applicant following a call under the guarantee. Under Title 1, the legislator confirms that the security provider is entitled to seek reimbursement from the applicant for any amount paid to the beneficiary on the applicant's behalf and for that purpose, obtains the beneficiary's rights against the applicant. However, the security provider will not benefit from such a recourse right if the payment was made wrongfully and may even incur additional liability towards the applicant in such an event.

Title 1 also recognises the security provider's ability to refuse a request for payment from the beneficiary when that request is manifestly abusive or fraudulent, based on the security provider's own assessment. Such a refusal requires that the abuse or fraud be clear, obvious and indisputable, and that it be immediately apparent, without the need for further evidence or any examination of the underlying contractual relationship (for example, when the demand concerns an obligation which clearly and immediately has nothing to do with the obligations covered by the autonomous guarantee).

Personal Security Interests Granted by Consumer

Title 1 also establishes a specific regime for personal security interests granted by a consumer, which is applicable in business-to-consumer relationships (unless the secured obligations are entered into by a legal entity over which the consumer has a controlling interest, e.g. a management company).

This regime consists exclusively of mandatory provisions designed to strengthen the protection of consumers acting as security providers.

The guiding principle is that the only form of personal security interest which a consumer may grant is a suretyship. Any other type of personal security interest granted by a consumer will be automatically requalified as a suretyship.

This specific regime imposes obligations on the other contracting party, particularly regarding formal requirements and pre contractual obligations, as well as ongoing information duties. For example, the suretyship

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granted by a consumer must be set out in a written agreement separate from the underlying obligation, and the consumer must receive mandatory pre contractual information about the financial risks associated with the suretyship. The scope of the suretyship must also be proportionate to the consumer's financial means.

Failure to comply with these mandatory requirements may, in certain circumstances, result in the nullity of the suretyship.

Codification of Other Personal Security Interests

Comfort Letter (Patronaatsverklaring / Lettre de patronage)

The comfort letter is now expressly recognised as a form of security interest. However, the binding nature and scope of the obligations assumed by the security provider under a comfort letter depend strictly on the wording chosen. Careful drafting is therefore essential. Ambiguous or overly reassuring language may unintentionally create legally enforceable obligations, even when the issuer merely intended to provide comfort rather than assume a binding commitment.

Joint and several liability declaration (Hoofdelijkheid tot zekerheid / Solidarité à titre de sûreté)

The new regime also recognises the joint and several liability declaration. Its mechanism is similar to suretyship, but without the subsidiary nature of the surety's obligation. Under this instrument, the applicant and the security provider are deemed co-debtors of the secured obligation.

As a co-debtor, the security provider is an alternative debtor for the beneficiary, who is not required to first seek payment from the principal debtor. The beneficiary may claim payment directly from the security provider.

Conclusion

The new regime codifies several pre existing market instruments and provides a statutory basis that grants them legal recognition and, in some cases, regulates them in a detailed fashion.

It also introduces a significant risk of requalification of a personal security interest as a suretyship, which makes the precise drafting of security instruments particularly important in practice.

Finally, although the regime is largely supplementary, it contains a number of mandatory provisions, especially in relation to consumer security providers.

COMPETITION LAW

Belgian Competition Authority Accuses Sugar Companies of Abusing State of Economic Dependency of Sugar Beet Growers

On 6 February 2026, the Belgian Competition Authority (*Belgische Mededingingsautoriteit / Autorité belge de la Concurrence* – ***BCA***) announced that it sent a Statement of Objections to sugar producer Tiense Suikerraffinaderij/Raffinerie Tirlemontoise (***TSRT***) and its parent company Südzucker AG. The defendants stand accused of abusing the alleged state of economic dependency of sugar beet growers, a category of TSRT suppliers. The BCA takes aim at the conditions of procurement which TSRT applies and which, according to the BCA, cause the sugar beet growers to find themselves in a "*general state of uncertainty (…) with respect to their expected revenues, limiting unduly their autonomy in the management of their agricultural and commercial activities, and imposing on them a disproportionate share of the commercial risks involved in the sugar supply chain*".

The case forms the first known application by the BCA of Article IV.2/1 of the Code of Economic Law (*Wetboek van Economisch Recht / Code de droit économique*) (*See*, this Newsletter, Volume 2024, Nos. 6-7), a provision which on a few occasions has also been tested in court in private litigation. However, unlike private litigants, the BCA can marshal its considerable investigative resources to probe for allegedly abusive conduct.

The BCA's announcement comes at an interesting time. Last year the European Commission (***Commission***) was considering eliminating or reducing the scope of national abuse of economic dependency rules, in an effort to harmonise the competition rules as part of the reform of Regulation 1/2003, the EU's main set of procedural competition rules. However, at the insistence of Member States such as Germany and France, the Commission rapidly dropped that plan while continuing the process of reforming Regulation 1/2003.

Belgian Competition Authority Fines Individuals for First Time in Bid Rigging Case Involving Distribution of Newspapers

On 13 February 2026, the Belgian Competition Authority (*Belgische Mededingingsautoriteit / Autorité belge de la Concurrence* – ***BCA***) held four companies operating in the postal services and media sectors and two natural persons liable for bid rigging in the context of the public procurement procedure for the award of the 2023-2027 concession for the distribution of newspapers.

This marks the first time that the BCA has prosecuted and fined individuals for their direct involvement in the manipulation of a public procurement procedure.

The decision follows the BCA's public consultation on its new draft guidance on the application of the competition rules to public procurement, which is designed to help public procurement managers prevent anticompetitive conduct from happening and identify any such behaviour if the preventive measures fail (*See*, this Newsletter, Volume 2026, No. 1).

Background: Concession for Distribution of Newspapers in Belgium

In 2021, the Belgian federal government launched a public procurement procedure for the second concession for newspaper distribution for the period 2023 – 2027. The first concession, covering the period 2016–2020 and later extended until the end of 2022, had been awarded to and executed by bpost.

The second concession was never awarded and was abolished following a decision by the federal government. Nevertheless, the BCA opened an investigation into potential infringements of Belgian and EU competition law, specifically anticompetitive agreements, during the public procurement procedure. The case came to light under the BCA's leniency programme.

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BCA Discovers Manipulation of Public Procurement Procedure

In its decision of 13 February 2026, the BCA concluded that the four entities operating in the Belgian postal services sector and the two natural persons had engaged in bid rigging in the public procurement procedure for the award of the 2023-2027 concession for the distribution of newspapers.

Bid rigging is a form of anticompetitive behaviour in public procurement procedures that manifests itself in a variety of practices, such as the allocation of customers, territories, allotments or types of assignments and the submission of cover offers to create a false impression of competition. Significantly, this is the rare type of competition law infringement which in Belgium also carries criminal penalties.

In this case, the four entities involved, bpost, DPG Media, Mediahuis and PPP, aimed to ensure that bpost would be awarded the concession by agreeing that PPP would not submit an offer, which meant that bpost would be the only bidder. To compensate PPP for its non-participation, DPG Media and Mediahuis agreed to grant PPP additional volumes for the distribution of their newspapers.

Applying the leniency programme and settlement reductions, the BCA imposed the following fines: on DPG Media a reduced fine (50% fine reduction and 10% settlement reduction) of EUR 3,786,574 and on Mediahuis a reduced fine (40% fine reduction and 10% settlement reduction) of EUR 7,788,423. PPP was fined EUR 323,486. bpost benefited from full immunity as it had revealed the infringement to the BCA under the leniency programme.

Interestingly, for the first time, the BCA also fined two natural persons, employed by bpost at the time, finding that they were directly involved in the bid rigging scheme. One of the employees held a senior management role, while the other did not have operational responsibility but served as a contact point for publishers and handled their questions, concerns, and commercial needs. The fines imposed on these two persons were reduced by 50%, resulting in a total of EUR 6,300, given that this is the first time that the BCA fines individuals. They also benefitted from a further 10% fine reduction on account of the settlement reached in this case. The BCA indicates that no less than thirteen individuals sought and obtained immunity from prosecution in exchange for their cooperation with the investigation.

BCA Decision Follows Recent Public Consultation

Public procurement has long featured among the BCA's enforcement priorities (*See*, this Newsletter, Volume 2025, No. 4 – it features again in the BCA's 2026 priorities as an advocacy goal), and the BCA recently adopted significant enforcement decisions regarding private security and fire protection services (*See*, this Newsletter, Volume 2024, Nos. 6-7). The BCA is also currently organising a public consultation on a draft guide for public buyers aimed at raising their awareness of distortions of competition (*See*, this Newsletter, Volume 2026, No. 1).

However, this case stands apart as this is the first time that the BCA prosecuted and fined not only entities, but also natural persons directly involved in the infringement. According to the BCA, they "*actively contributed to the perpetration or implementation of the prohibited conduct*".

This case signals that the BCA will become more actively involved in public procurement procedures. As explained by the BCA Prosecutor General, Damien Gerard:

"*This case confirms that the manipulation of public procurement procedures remains a top priority for the BCA, as is also apparent from the ongoing public consultation on a draft guide for public buyers aimed at raising their awareness of distortions of competition. This decision is also important as it signals that individuals can also be held liable for competition infringements, next to the companies for which they operated.*"

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Belgian Competition Authority Investigates Google for Possible Abuse of Dominance in Online Advertising Sector

On 27 February 2026, the Belgian Competition Authority (*Belgische Mededingingsautoriteit / Autorité belge de la Concurrence* – ***BCA***) announced the opening of an investigation into Google. The BCA suspects Google of abusing its dominant position in the online advertising sector, in breach of Article 102 of the Treaty on the Functioning of the European Union and Article IV/2 of the Belgian Code of Economic Law (*Wetboek van Economisch Recht / Code de droit économique*).

The BCA takes issue with the general terms and conditions of use applicable to specific Google intermediation services. Advertisers wishing to promote their products online connect with publishers monetising advertising space on their websites through intermediation services. The BCA suspects Google of supplying its intermediation services in a discriminatory manner. While the BCA does not explicitly say which service is concerned, its press release refers to Google's ad exchange service AdX, which is a marketplace where publishers and advertisers buy and sell digital ad inventory in an open auction, and to Google's Ad Buying Tools, which allow advertisers to purchase advertising space.

This is not the first time that Google is caught in the crosshairs of competition authorities in Europe. Google has already been fined four times by the European Commission, including in relation to its online advertising business. As recently as 5 September 2025, the European Commission fined Google EUR 2.95 billion for distorting competition in the advertising technology industry by favouring its own online display advertising technology services to the detriment of providers of competing services, advertisers and online publishers. Google has appealed that decision (Case T-794/25, currently pending).

It is striking that the BCA has now decided to prosecute conduct which presumably exceeds the Belgian borders and would therefore seem to be a candidate for Commission review. The BCA explains its approach by stating that the digital sector features among its enforcement priorities.

Belgian Competition Authority Publishes Enforcement and Policy Priorities for 2026

On 27 February 2026, the Belgian Competition Authority (*Belgische Mededingingsautoriteit / Autorité belge de la Concurrence* – ***BCA***) published its Priorities Paper for 2026 (***PP***). Not surprisingly, the new PP resembles that of 2025 (*See*, this Newsletter, Volume 2025, No. 4) and of previous years in that the BCA seeks to protect the position of the Belgian economy and pay "*particular attention to the competitiveness and sustainability of* [Belgium's] *industrial assets*" (p. 2). As a result, the BCA confirms its interest in a series of industries and practices, while it also plans to increase its compliance efforts:

- *Agri-food sector* – The BCA says that it is currently pursuing a raft of antitrust cases (*See e.g.*, the Statement of Objections sent to sugar producers Tiense Suikerraffinaderij/Raffinerie Tirlemontoise and its parent company Südzucker AG, discussed in this Newsletter) and will also apply the merger control rules to stop or limit the further consolidation of food markets.

- *Digitalisation and telecommunications* – The BCA promises to scrutinise the "*impact of digital transformation on market dynamics in both existing and new markets, including access to secure, sustainable, and interoperable cloud infrastructures and services*" (p. 7). It will keep a watchful eye on online platforms, the digitalisation of after-sales services, algorithmic decision-making, access to telecommunications infrastructure, and electronic communications services.

- *Healthcare* – The BCA will continue to follow closely the healthcare sector, including the markets for pharmaceuticals, medical devices, health technology, and health-related data (*See*, this Newsletter, Volume 2025, Nos. 11-12).

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- *Basic services (mainly regulated professions and banking and finance)* – On the grounds that they form part of the backbone of the economy, the BCA mentions a broad list of services which it will monitor, including "*financial services (such as banking, payment services and insurance services), legal services (e.g., bailiffs and notaries), accounting and auditing services, security services and quality control operators, medical services, including healthcare providers, pharmacists and veterinarians*" (p. 11).

- *Sport, media and entertainment* – The BCA indicates that it will maintain its vigilant approach towards sports competitions and their broadcasting.

- *Merger control* – Remarkably, and despite earlier indications to the contrary (*See*, this Newsletter, Volume 2025, No. 4), the BCA has still not made up its mind on whether it will ask Parliament for "call-in" powers that would allow it to review transactions that are not caught by the current financial thresholds for merger control review. As the BCA expressly indicates, such "call-in" powers would permit the review of both "killer" acquisitions and serial or "roll-up" acquisitions of small targets.

- *Compliance efforts* – The BCA intends to publish policy documents on sustainability agreements (*See*, this Newsletter, Volume 2025, No. 10), public procurement (*See*, this Newsletter, Volume 2026, No. 1), and restrictions of worker mobility, such as no-poaching agreements. It will also mount an awareness campaign to combat resale price maintenance.

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Government Bills Strengthen Consumer Protection and Enforcement under Code of Economic Law

On 9 January 2026, the federal government submitted to the federal Chamber of Representatives two bills containing various provisions in economic matters (*Wetsontwerp houdende diverse bepalingen inzake economie (I) / Projet de loi portant dispositions diverses en matière d'économie (I)* (***Bill I***) and *Wetsontwerp houdende diverse bepalingen inzake economie (II) / Projet de loi portant dispositions diverses en matière d'économie (II)* (***Bill II***); jointly referred to as the ***Bills***). The Bills propose amendments to several Books of the Belgian Code of Economic Law (*Wetboek van Economisch Recht / Code de droit économique* - ***CEL***).

Here are the most notable aspects of the Bills from a consumer law perspective:

Price Reduction Announcements Limited to "Goods" (Art. 3 Bill I)

When transposing Directive (EU) 2019/2161 of 27 November 2019 amending Council Directive 93/13/EEC and Directives 98/6/EC, 2005/29/EC and 2011/83/EU as regards the better enforcement and modernisation of Union consumer protection rules (***Omnibus Directive***), Belgium decided to extend the scope of application of the rules on price reduction announcements to the concept of "products", which includes services and digital content. However, the European Commission (***Commission***) considers that price reduction announcements relating to services and digital content fall exclusively within the scope of Directive 2005/29/EC of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market (***UCP Directive***).

Following the initiation on 7 May 2025 of an infringement procedure by the Commission against Belgium for incorrect transposition of the Omnibus Directive, Bill I modifies the title of the relevant section of Book VI CEL to limit its scope to "goods" (*goederen / biens*), which notion is defined in Article I.1, 6° CEL as tangible movable goods (*lichamelijke roerende zaken / biens meubles corporels*). If adopted, this amendment would bring Belgian law in line with the scope of the Omnibus Directive.

The practical consequence is that, once Bill I will enter into force, price reduction announcements for services and digital content will no longer be subject to the 30-day "prior price" rule under Article VI.18 CEL. Instead, they will remain governed by the general rules on unfair commercial practices of Book VI CEL (which implement the UCP Directive).

Information Duty for Automatic Renewal Clauses in B2C Contracts (Art. 5 Bill I)

Bill I introduces a new information obligation for businesses using tacit or automatic renewal clauses in fixed-term B2C contracts (except contracts with a duration of one month or less).

Under the new information duty, businesses must inform consumers in a clear, understandable and unambiguous way of the upcoming renewal of the contract and of their right to oppose it. This information must be provided on a durable medium at least fifteen days before the deadline by which the consumer should object to the renewal.

In view of this upcoming change, businesses operating subscription models with automatic renewals would be well advised to implement internal processes to ensure that renewal notices are sent in a timely manner on a durable medium. Failure to comply with the new requirement will expose businesses to disputes regarding the validity of the contract renewal.

Enforcement Actions Against Online Fraud and Unfair Online Commercial Practices (Art. 17 Bill I)

Bill I grants additional powers to the Economic Inspectorate (*Economische Inspectie / Inspection économique*) of the Federal Public Service Economy to combat online fraud and unfair commercial practices, in particular those affecting consumers. The Bill proposes two main amendments to Book XV CEL:

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1. new Article XV.5/1, §1, first paragraph, 4° CEL: the Economic Inspectorate may order online platforms, search engines and comparison tools to stop referring to clearly illegal online interfaces, by notifying them of the relevant URLs; and

2. new Article XV.5/2 CEL: the Economic Inspectorate may order intermediary service providers to take action against illegal content and to provide information enabling the identification of traders and the investigation of infringements of economic law.

According to the explanatory memorandum, these additional powers are intended to address:

- large-scale online fraud (*e.g.*, fake online shops, ticket scams, pyramid schemes, marketplace fraud);
- unfair commercial practices, such as hidden subscriptions;
- online sales of fraudulent or counterfeit products;
- fraudulent advertising through social media or influencers; and
- online offers posing immediate risks to public health or safety, such as illegal medicines.

These powers would enable the Economic Inspectorate to act more quickly and in a targeted manner, while facilitating cooperation with intermediaries such as hosting providers, search engines and online platforms.

By enabling blocking measures at multiple points in the digital chain, the proposed framework should also make it more difficult for fraudsters to reappear online using alternative domains or technical methods.

Nominative Publication of Administrative Fines During Appeal Proceedings (Art. 22 Bill I and Art. 2 Bill II)

The Bills expand the possibility to publish decisions imposing administrative fines pursuant to Book XV CEL including the name of the offender (i.e., nominative publication) during annulment proceedings before the Council of State.

Previously, such decisions could only be published after the expiry of the 60-day period for lodging an application for annulment with the Council of State. Under the proposed amendment, nominative publication may also occur, in limited instances, during the 60-day period. The objective is to warn consumers and businesses in a timely manner about ongoing infringements and thereby prevent additional harm.

The Bills also broaden the purposes for which nominative publication may take place. In addition to warning consumers and businesses, publication may also serve to:

- inform other stakeholders, such as regulatory authorities, sector associations, or consumer organisations; and
- ensure transparency regarding the consequences of non-compliance with economic law.

Several safeguards are introduced:

- publication must always be subject to a proportionality assessment;
- personal data must be pseudonymised, meaning that, in practice, publication will generally be limited to the disclosing of the name of the legal entity concerned;
- the decision to publish must be reasoned and be published together with the decision imposing an administrative fine;
- if an appeal is pending before the Council of State, the publication must clearly indicate this and provide information on the outcome of the appeal once available, including any annulment;
- publication may be temporarily or permanently withdrawn if circumstances change.

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Bill II further amends Article XV.60/15 CEL to clarify that businesses may challenge before the Council of State not only the decision imposing an administrative fine but also the decision ordering its nominative publication. It also specifies that the suspensory effect of the appeal provided for in Article XV.60/15 CEL applies only to the execution of the decision imposing the fine and does not extend to the decision ordering its nominative publication.

Bill I was adopted by the Committee on Economy, Consumer Protection and Digitalisation on 4 March 2026 and is currently awaiting plenary adoption by the Chamber of Representatives.

Bill II, which concerns procedural rules relating to appeals before the Council of State, is subject to the bicameral procedure. In addition to approval by the Chamber of Representatives – which is still pending – it must therefore also be adopted by the Senate, as it concerns matters relating to institutional arrangements and judicial review.

The Dutch version of Bill I is available here and the French version is available here.

The Dutch version of Bill II is available here and the French version is available here.

DATA PROTECTION

Court of Justice of European Union Holds that Binding Decisions of European Data Protection Board Can Be Challenged Before European Courts

On 10 February 2026, the Court of Justice of the European Union (***CJEU***) held that binding decisions of the European Data Protection Board (***EDPB***) adopted pursuant to Article 65 of the General Data Protection Regulation (***GDPR***) are liable to be challenged before the European Courts (*WhatsApp Ireland Ltd v European Data Protection Board* - C-97/23 P).

Background

In 2018, the Irish Data Protection Commission (***DPC***), acting as lead supervisory authority, opened an investigation into WhatsApp's compliance with the transparency principle under the GDPR. Several supervisory authorities raised objections under the consistency mechanism, and the case was referred to the EDPB pursuant to Article 65 GDPR.

On 28 July 2021, the EDPB adopted a binding decision requiring the DPC to amend its draft findings. The EDPB considered that "lossy hashed data" constituted personal data, leading to additional infringements and a higher fine. In August 2021, the DPC adopted its final decision and imposed a fine of EUR 225 million on WhatsApp. WhatsApp challenged this binding decision before the General Court of the European Union (***GC***), which dismissed the action as inadmissible.

WhatsApp then appealed that decision to the CJEU.

CJEU Recognises EDPB Binding Decisions as Challengeable Acts

The CJEU first examined whether the EDPB binding decision constituted a challengeable act within the meaning of Article 263(1) TFEU and agreed with WhatsApp that the GC had erred in law in that regard. According to the CJEU, whether an act is open to challenge must be assessed objectively, based on the substance of the measure, rather than on the applicant's position.

The CJEU noted that, when a decision is adopted following several procedural stages, only acts that definitively determine an institution's position and produce binding legal effects vis-à-vis third parties are challengeable. By contrast, intermediate measures expressing a provisional position and producing no autonomous legal effects are not challengeable.

In the present case, the CJEU found that the wording of Articles 65 and 68 GDPR, as well as the content of the act concerned and the powers of the body in question, indicated that the EDPB decisions are binding on third parties. Indeed, the DPC was bound by the EDPB's findings and even had to attach the EDPB's decision to its own final decision. The EDPB decision definitively resolved the legal issues referred to it and was therefore not merely preparatory in nature.

EDPB Decision Was of Direct Concern to WhatsApp

The CJEU also found that the GC had erred in concluding that the EDPB decision was not of direct concern to WhatsApp under Article 263(4) TFEU. The Court observed that the fact that an act is not formally addressed to the applicant, or that it does not constitute the final stage of a composite procedure, does not prevent the applicant from being directly concerned, provided that the authority responsible for implementing the act has no margin of discretion.

In addition, the Court reiterated the two cumulative criteria for direct concern. First, the act must directly affect the legal situation of the applicant. In this case, by finding that WhatsApp had infringed specific provisions of the GDPR, the EDPB decision directly affected WhatsApp's legal situation, in particular by compelling it to adapt its contractual relationship with users. The CJEU considered that the fact the DPC is the sole interlocutor of WhatsApp has no bearing on that finding.

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Second, the act must leave no discretion to the authorities responsible for implementing it. The EDPB decision was binding on the DPC and the other concerned authorities, which could not depart from its conclusions. It definitively settled key legal issues, including the finding of GDPR infringements, the qualification of specific data as personal data and the obligation to increase the level of fines.

Accordingly, the CJEU held that WhatsApp was directly concerned by the EDPB decision.

Conclusion

This judgment follows the Advocate General's Opinion delivered in March 2025 and clarifies an important procedural question under the GDPR enforcement framework. Companies now have the possibility to directly challenge EDPB binding decisions before the EU Courts, in addition to appealing the final decision of the national supervisory authority. This offers a more direct procedural avenue and may facilitate faster judicial scrutiny at EU level, contributing to a more uniform interpretation of the GDPR.

The judgment also clears the way for judicial review on the merits in several other cases that had been stayed pending the outcome of this appeal.

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EU Institutions Publish New Draft Revised EU Foreign Investment Screening Regulation

On 11 February 2026, representatives of the European Commission (the ***Commission***), the Council of the European Union (the ***Council***) and the European Parliament (the ***Parliament***) published a new draft text of the proposed revision of the EU foreign investment screening regulation (the ***Draft Revised FISR***). The draft is the result of the trilogue negotiations between Commission, Council and Parliament that gave rise to a provisional political agreement on 11 December 2025 (*See*, VBB on Belgian Business Law, Volume 2025, Nos. 11-12).

Status of Draft Revised FISR

The Draft Revised FISR is currently subject to revision by lawyers-linguists but is expected to be formally approved by the Parliament and the Council in April or May of 2026. As it provides for a transitional period of 18 months following publication, the final version will likely apply as from the beginning of 2028. In the meantime, Regulation (EU) 2019/452 on the screening of foreign investments in the Union (the ***FISR***) will continue to apply to foreign direct investments (***FDI***).

Evolution, No Revolution

Similar to the FISR, the Draft Revised FISR provides for a common minimum standard for screening FDI into the Union. It creates a common minimum sectoral scope of application, common minimum risk assessment criteria, and common procedural standards requiring Member States to align their screening procedures up to a certain point.

However, the power to screen and authorise FDI remains with the Member States, and the Draft Revised FISR still leaves room for Member States to diverge from its minimum standards. As a result, the new rules will not create full harmonisation.

Definition and Scope

Indirect FDI – A first objective of the Draft Revised FISR was to bring indirect FDI exercised through an EU entity underthe scope of the EU FDI screening framework following the Xella judgment of the Court of Justice of the European Union (*See*, VBB on Competition Law, Volume 2023, Nos. 7-8). Accordingly, the new rules also apply to intra-EU investments by EU entities directly or indirectly controlled by a foreign investor (*i.e.*, an individual who does not hold the nationality of a Member State or a legal entity established or otherwise organised under the laws of a third country).

Control or effective participation in management – The Draft Revised FISR further defines "foreign investments" as investments carried out either by a foreign investor or through a foreign investor's EU subsidiary, "aiming to establish or to maintain lasting and direct links between the foreign investor and a Union target" "enabling effective participation in the management or control of that Union target". Consideration 16a of the Draft Renewed FISR adds that such effective participation in the management or control "might also exist where the foreign investor, without having decisive influence over the Union target, can nonetheless materially impact its commercial policy, behaviour or decisions, for example through shareholding, voting rights, contracts, including leverage resulting from supplier relationships, and significant board representation".

Portfolio investments exclusion – Consideration 16 of the Draft Revised FISR clarifies that acquisitions of securities intended purely for financial investment without any intention to influence the management or control of the company (i.e., portfolio investments) should not be covered by the Draft Revised FISR. This resonates with case law of the Court of Justice of the European Union on the free movement of capital.

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EU's resolution tool exclusion – Unsurprisingly, the Draft Revised FISR stipulates that it does not apply to FDI made pursuant to the EU's resolution tools for failing banks or insurance companies. This is because in such circumstances "time is of the essence and decisions are often made overnight". While the same may be true for other transactions, the interest of avoiding financial stability risks would justify the exclusion.

Internal restructurings exclusion – As expected, the Draft Revised FISR will not apply to internal corporate restructurings if they do not result in a change of the beneficial ownership and if no new legal entity established in a third country not already present in the upstream ownership chain of the target is introduced into that chain.

As such, in addition to the concepts of "control" (when establishing whether an EU entity might qualify as a foreign investor) and "effective participation in the management or control" (when establishing the acquisition threshold), the Draft Revised FISR unhelpfully refers to beneficial ownership as another form of ownership or control. The draft defines beneficial ownership but makes no link to the existing concept of beneficial ownership under EU anti-money laundering legislation (which is, for instance, explicitly made in the current Belgian FDI screening mechanism). Beneficial ownership would also be relevant to the substantial risk assessment.

Divergence in acquisition thresholds – Member States retain the discretion to apply lower acquisition thresholds and also have the power to subject internal restructurings to their own national FDI screening mechanisms.

Greenfield investments – Similarly, Member States remain free to decide whether or not to capture greenfield investments.

Mandatory Screening

Mandatory screening mechanism – Unlike the FISR, which encourages but does not require Member States to have an FDI screening mechanism, the Draft Revised FISR would impose an obligation on Member States to adopt an FDI screening mechanism that satisfies minimum requirements. However, since the introduction of the FISR, many Member States have established their own screening mechanisms.

Mandatory ex ante notification – Importantly, the Draft Revised FISR stipulates that Member States should subject FDI in the following sectors to a prior notification requirement, if the target:

- Develops, produces or commercialises dual-use items listed on the common list of dual-use items subject to export controls;
- Develops, produces or commercialises goods and technology listed on the EU common military list;
- Produces, conducts research in or develops semiconductors or quantum technologies, or conducts research in or develops AI, each being further defined in the Draft Revised FISR (the concept of AI is based on the EU AI Act, focusing on general purpose AI models suitable for space or defence or posing systemic risk);
- Is active in the transport, energy or digital infrastructure sectors and is considered critical pursuant to a risk-based targeted assessment performed by the Member State (still, there is no connection with the Cybersecurity Directive (NIS2) or the Critical Entities Resilience (CER) Directive);
- Explores, extracts, processes, recycles, recovers or stockpiles critical raw materials as defined in the Critical Raw Materials Act;
- Qualifies as a specific financial institution; or
- Owns, develops or operates specific voting systems.

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Member States will remain free to have a more extensive sectoral scope of application. The question remains to which extent Member States will bring their existing sectoral scopes in line with the above minimum scope of the Draft Revised FISR. For instance, the Belgian FDI screening mechanism arguably already subjects specific FDI in the above sectors to a prior notification obligation (*See*, this Newsletter, Volume 2025, Nos. 11-12). However, the question is whether Belgium will take the opportunity to narrow down the existing scope by, formally or informally, bringing it in line with the minimum scope provided for by the Draft Revised FISR, and excluding internal restructurings.

Mandatory ex officio screening – In addition, Member States will be required to screen non-notified but notifiable FDI for at least 24 months following completion. Surprisingly, Member States will also be required to authorise their screening authorities to screen and adopt screening decisions regarding non-notifiable FDI falling within the scope of their screening mechanisms for at least 15 months and up to a maximum of 5 years following completion. While the Belgian FDI screening mechanism already satisfies these requirements, many Member States will have to update their screening mechanisms accordingly.

Procedural Harmonisation

Common structure – In a welcome move, the Draft Revised FISR will require all Member States to organise their screening mechanisms on the basis of a common two-phase structure. In the first phase, Member States will perform an initial review and decide whether an in-depth investigation is necessary. In the second phase, Member States will, if necessary, carry out an in-depth investigation to determine whether an FDI is likely to affect security or public order. While many Member States, such as Belgium, already work in accordance with a two-phase structure, others, like Italy and Spain, will have to adjust their screening mechanisms.

New timelines – The Draft Revised FISR limits the first phase review to 45 calendar days, which may contribute to the predictability of deal timelines, especially considering that most deals are cleared in the first phase. However, the Draft Revised FISR does not impose a hard deadline on screening authorities to confirm the completeness of a notification (at which time the 45 calendar day period starts running): they are only required to do so "without undue delay". In addition, the Draft Revised FISR imposes no concrete limitation on the second phase review period. As a result, the timing of reviews may still be a source of divergence between Member States and, depending on the Member State, affect the predictability of deal timelines.

Under the current Belgian FDI screening mechanism, the screening authorities have 30 calendar days to inform the investor whether the notified investment is approved, or will be subject to an in-depth investigation, absent which it is deemed to be approved. In light of the new maximum period of 45 calendar days for first phase reviews under the Draft Revised FISR, as well as the procedural deadlines for Member States and the Commission to provide comments and opinions, the question arises whether Belgium will increase the maximum period for first phase reviews.

Cooperation mechanism – The Draft Revised FISR preserves the current cooperation mechanism pursuant to which Member States share specific notified transactions with each other and the Commission, allowing them to submit comments and opinions regarding those notifications. The Draft Revised FISR seeks to streamline the functioning of the cooperation mechanism.

For instance, notified FDI that fall under the minimum scope of investments subject to a prior notification obligation under the Draft Revised FISR should be shared if the foreign investor (i) is controlled by a third-country government, (ii) is sanctioned, or (iii) has been refused a FDI under an EU FDI screening mechanism or was authorised subject to mitigating measures and repeatedly or significantly violated those measures. Member States will also be required to share notified FDI through the cooperation mechanism if they initiate an in-depth investigation and the target (i) is active in a listed project or programme of Union interest or (ii) has

or is part of a group with one or more subsidiaries in at least one other Member State, or in any case if they estimate that the FDI could affect security or public order in another Member State.

Multijurisdictional notifications – With respect to transactions that will be notified for FDI screening purposes in multiple Member States, the Draft Revised FISR provides for specific rules to harmonise procedural timelines. Unhelpfully, the Draft Revised FISR requires foreign investors to endeavour filing in all relevant Member States on the same day, thereby increasing the administrative burden on foreign investors that have to coordinate multiple filings.

Joint EU platform – The Draft Revised FISR provides for the option of creating a joint EU portal for submitting FDI notifications upon the request of nine Member States. It is unclear when this portal will come into existence, if ever. The Draft Revised FISR will also require the Commission to issue guidelines and a notification form for Member States to notify investments to the cooperation mechanism (as it currently already does).

Identifying and Addressing Risks

Common minimum substantive review criteria – With a view to establishing a common minimum baseline against which screening authorities should assess risks to safety and public order, the Draft Revised FSR provides for minimum substantive review criteria. These should help guide foreign investors to identify any type of scrutiny which their envisaged FDI may encounter. The criteria will require Member States and the Commission when assessing FDI to consider:

- potential effects on the:

  - availability of critical technologies and protection and availability of intellectual property;
  - continuity of supply of critical inputs;
  - security, integrity, resilience and functioning of critical infrastructure;
  - protection of sensitive information;
  - freedom and pluralism of media;
  - protection of electoral processes;
  - protection of public health and food security;
  - listed projects and programmes of EU interest; and
  - security of military and other sensitive facilities and their immediate proximity,

- information on the foreign investor, including whether it:

  - may pursue a third country's policy objectives;
  - has a history of non-compliance with mitigation measures;
  - has already been involved in activities affecting the security or public order of a Member State;
  - has engaged in illegal or criminal activities;
  - is established in a jurisdiction lacking robust anti-money-laundering or transparency regimes;
  - is subject to third-country legislation requiring information sharing for intelligence purposes without due process or oversight; or
  - has an "opaque" ownership structure.

The Commission plans to make available a risk evaluation form to facilitate this assessment. However, Member States will remain free to consider additional risk criteria.

Information gathering assistance – The Draft Revised FISR provides for the possibility of the screening Member State or the Commission to request another Member State to gather information from a person within its territory. A screening Member State may also

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request the Commission to gather such information in another Member State, provided that the other Member State does not object.

EU solidarity – When screening Member States receive comments or an opinion from other Member States or the Commission, the Member State will be required to share the operative part of the ultimate screening decision, together with a summary and main reasons for the decision, as well as the extent to which it gave due consideration to the Member States or Commission's comments or opinion, or the reasons for its disagreement.

Outcome and mitigating measures – The Draft Revised FISR stipulates that Member States should authorise their screening authorities to approve FDI subject to mitigating measures or prohibit or unwind the FDI. In this respect, the draft provides, by way of example, for a list of mitigating measures. Interestingly, the draft stipulates that Member States may only prohibit or unwind FDI if the impact on security or public order cannot be adequately addressed through other means.

Increased Transparency

Guidelines – The Draft Revised FISR further introduces several measures to enhance the transparency of the national FDI screening mechanisms. For example, Member States will be required to publish guidance on the scope, thresholds, triggers for notification, timelines and procedural rules of their screening mechanisms. Specific Member States, such as Belgium, have already published such guidelines, but explicitly shy away from offering meaningful guidance on material scope.

Reporting, databases and complaints – Finally, the Draft Revised FISR provides for increased annual reporting obligations on the Member States, the creation of a central EU case database, and the obligation of the Commission and Member States to publish contact details for the submission of confidential information concerning FDI.

The Draft Revised FISR is available here in English.

INTELLECTUAL PROPERTY

Dutch-Language Enterprise Court of Brussels Introduces Intellectual Property Litigation Protocol and Formalises Use of Protective Letters

On 20 February 2026, the Dutch-language Enterprise Court of Brussels and the Dutch-language Brussels Bar signed a protocol entitled "IP Litigation Best Practices" (the ***Protocol***). The Protocol entered into force on 2 March 2026 and aims to strengthen cooperation between the judiciary and the legal profession in intellectual property disputes. It provides the following best practices:

- clear and timely communication between all parties involved;
- efficient organisation of hearings;
- agreements regarding procedural documents, bundles of exhibits, and language use;
- the introduction of a verification hearing to avoid the loss of (pleading) time;
- attention to the protection of trade secrets and confidentiality; and
- the encouragement of alternative dispute resolution.

Interestingly, the Protocol also clarifies the use of protective letters in IP disputes.

Protective Letters in Belgium

Protective letters originate from the German practice of *Schutzschriften*. In Germany, *Schutzschriften* are widely used not only in intellectual property disputes but more generally in any legal context in which a party anticipates a unilateral application for interim relief, including interim injunctions or seizure orders. Protective letters are also used in Belgium, France, and the Netherlands.

Since the implementation of Article 7 of Directive 2004/48/EC of the European Parliament and of the Council of 29 April 2004 on the enforcement of intellectual property rights (the ***Enforcement Directive***), protective letters have become part of the intellectual property practice in Belgium. This provision requires Member States to ensure that measures for preserving evidence are available before proceedings on the merits start. In Belgium, such measures already existed through descriptive seizure proceedings, but the novelty introduced by the Enforcement Directive lies in the possibility of being heard at the initial stage of the procedure. The possibility of being heard before the execution of the measures was implemented by Article 1369bis/1, § 4 of the Belgian Judicial Code. However, this right only applies to actual seizure measures and not to purely descriptive measures.

Therefore, Belgian practice progressively developed the use of protective letters without any formal basis. However, the lack of a formal registration system has led specific courts to refuse such letters. It nevertheless appears that most Enterprise Courts are willing to receive and consider protective letters, with the exception of the French-language Enterprise Court of Brussels and the Enterprise Court in Liège.

Already in 2009, the Dutch-language Brussels Bar issued limited guidelines requiring that the protective letter be submitted in a sealed envelope, accompanied by a short cover letter containing only the information strictly necessary to identify the parties and the IP rights concerned. The attachment in the sealed envelope was required to set out the arguments against the descriptive seizure order. The envelope was opened only following a filing of a petition for a descriptive seizure order. It was also good practice to refer in the cover letter to the recommendation of the Dutch-language Brussels Bar, so that the court's registry had no doubt regarding the nature of the protective letter.

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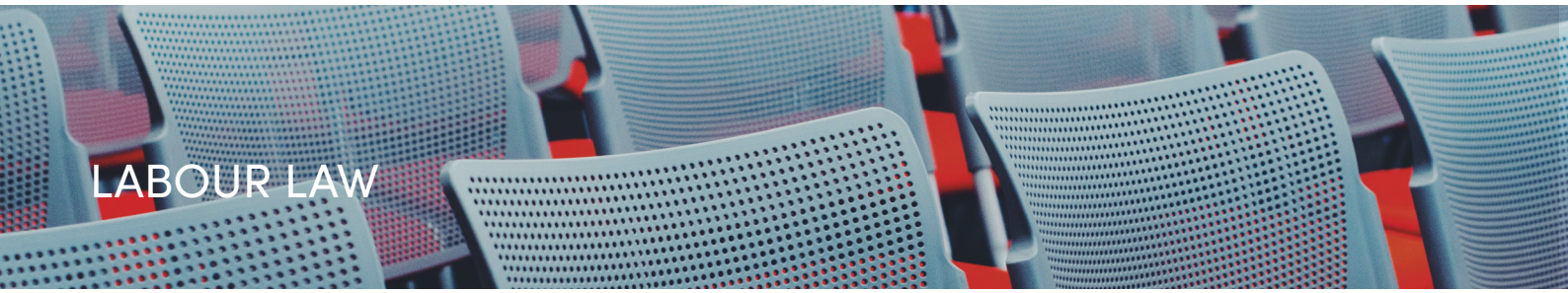
The Protocol now clarifies that in the event of a unilateral petition, the President of the court will verify whether a protective letter has been filed, and if that is the case, the parties will be summoned to appear in the chambers of the court. This is an important clarification which provides some legal certainty as to how the court will deal with such protective letters. However, it is uncertain how long the court will be required to keep the protective letters which it receives.

While the Protocol's application is formally limited to the Dutch-language Enterprise Court of Brussels, it is hoped that the Protocol will influence the practice of filing protective letters before other Enterprise Courts in IP disputes.



LABOUR LAW

New Measures on Unemployment Allowances and Meal Vouchers Entered into Force

Entitlement to Unemployment Allowances after Resignation or Mutual Termination

Employees may, as of 1 March 2026, rely on a one-time entitlement to unemployment benefits if they resign or if their employment agreement is terminated by mutual consent (*Programmawet van 18 juli 2025/Loi-programme du 18 juillet 2025* - the ***Programme Law***). Under normal circumstances, employees who resign or consent to the termination of their employment agreement can be sanctioned by the National Employment Office (*Rijksdienst voor Arbeidsvoorziening/Office National de l'Emploi*). Employees can be temporarily suspended for a period of 4to 52 weeks and thus precluded from receiving unemployment allowances, as this form of unemployment is not considered to have arisen against the will of the employee (*See*, this Newsletter, Volume 2025, No. 8).

This one-time measure applies to terminations as from 1 March 2026 and to employees who have accumulated at least 10 professional career years or similar periods over the course of their entire career (and not solely with their current employer). In such cases, these employees are entitled to unemployment benefits for a limited period of 6 months. However, this period may be extended once to 12 months if the employee has training in a sector characterised by labour shortages (e.g. nursing assistant, worksite manager, tiler, maintenance electrician) during the first 3 months of receiving unemployment allowances and successfully completes such training. The claim to unemployment allowances must be submitted within 30 days of the notification of exclusion from unemployment allowances due to abandonment of employment.

The Programme Law can be found here (Dutch) and here (French).

Nominal Value of Meal Vouchers Increased to EUR 10

As of 1 January 2026, the maximum nominal value of meal vouchers wasincreased from EUR 8 to EUR 10 (*See, Koninklijk besluit tot wijziging van artikel 19bis van het koninklijk besluit van 28 november 1969 tot uitvoering van de wet van 27 juni 1969 tot herziening van de besluitwet van 28 december 1944 betreffende de maatschappelijke zekerheid der arbeiders/ Arrêté royal modifiant l'article 19bis de l'arrêté royal du 28 novembre 1969 pris en exécution de la loi du 27 juin 1969 révisant l'arrêté-loi du 28 décembre 1944 concernant la sécurité sociale des travailleurs – the Royal Decree*). Accordingly, the maximum employer's contribution increases from EUR 6.91 to EUR 8.91, while the minimal employee's contribution remains at EUR 1.09.

However, this nominal value will not increase automatically. Employers will be obliged to implement this increase if the relevant sector's collective labour agreement provides for such an increase (e.g. in the chemical and food industries). However, an employer can also voluntarily implement the increase by concluding a collective labour agreement at company level or amending individual employment agreements.

Simultaneously, the rules on tax deductibility have been updated. Employers providing the maximum employer's contribution of EUR 8.91 can deduct up to EUR 4 per meal voucher from the corporate income tax, compared to EUR 2 previously. On the other hand, meal vouchers whose value has not been increased remain deductible up to a maximum of EUR 2 per meal voucher.

The Royal Decree can be found here (Dutch) and here (French).

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