

## **SUPPLEMENTARY CHARGE: appeal procedure**

If a company's annual accounts are not filed on time, the National Bank of Belgium is required by law to collect a supplementary charge on behalf of the federal authorities. It is not competent to make any exceptions to this rule.

### **What should you do if you do not agree with the extra charge?**

1. Within 18 months of the closing date for the annual accounts in question, you should write an ordinary letter to:  
Federal Public Service Economy  
Directorate-General Regulation and Market Organisation  
Annual Accounts Unit  
City Atrium – Vooruitgangstraat 50  
1210 Brussels
2. In this letter, you should invoke a case of force majeure and ask for the supplementary charge to be reimbursed. You should also mention the circumstances leading you to declare *force majeure* and the number of the bank account into which the supplementary charge can be refunded.
3. You must enclose with this letter a copy of the "Notice of filing of the annual accounts" (which you receive within 11 working days of filing your company accounts) and all supporting documents that can substantiate your claim.
4. FPS Economy will immediately confirm receipt of your application by normal mail. It may ask you to provide additional information or to complete the supporting documents that you have sent in.
5. The decision of the Minister of the Economy's representative will be forwarded to you by normal mail. In the case of a positive outcome, the supplementary charge will be automatically repaid by the FPS Finance into the bank account given in the letter.

Further information concerning the extra fees can be obtained from the FPS Economy:

tel.: 02 277 83 28  
fax: 02 277 52 56  
e-mail: 129bis@economie.fgov.be  
web: www.economie.fgov.be