

# General protocol on the electronic filing of annual accounts and consolidated annual accounts

Version 6.0 for filings as from 4 April 2022



National Bank of Belgium, Brussels

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# Foreword

The “General protocol on the electronic filing of annual accounts and consolidated annual accounts” (hereinafter referred to as the “General Protocol”) is addressed to persons that wish to file annual accounts or consolidated annual accounts by electronic means with the Central Balance Sheet Office of the National Bank of Belgium (NBB).

The electronic filing of annual accounts must be done using an application available on the NBB’s website. In the remainder of this document, for ease of reference, this application is referred to as the “Filing application”.

This document should be read in conjunction with the “Filing Application User Manual” for the preparation, validation and filing of annual accounts and other documents required by the Code of Companies and Associations. This manual is available on the website of the Central Balance Sheet Office in French (<https://www.nbb.be/fr/centrale-des-bilans>) and Dutch (<https://www.nbb.be/nl/balanscentrale>).

This document constitutes version 6.0 of the General Protocol and applies to filings as from **4 April 2022**.

Questions of a technical nature may be sent to the NBB by post (National Bank of Belgium, Contact Center - Service CL, 14 Boulevard de Berlaimont, 1000 Brussels) or email ([helpdesk.ba@nbb.be](mailto:helpdesk.ba@nbb.be)).

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# Introduction

The following can be filed with the NBB using the Filing application:

- **standard annual accounts of companies, associations and foundations** in the form of a structured data file, provided they meet the structural requirements and technical conditions set out in the “Protocol on the filing by electronic means of annual accounts in the form of a structured data file”;
- **standard annual accounts of companies, associations and foundations, non-standard annual accounts of companies, and consolidated annual accounts** in the form of a PDF file, provided they meet the technical requirements set out in the “Protocol on the filing by electronic means of annual accounts and consolidated annual accounts in the form of a PDF file”.

Both of these documents are available on the NBB’s website.

Access to the Filing application is subject to prior user/enterprise registration, the use of a digital certificate, and compliance with the conditions of use set out in this General Protocol.

The NBB reserves the right to amend this General Protocol at any time. Users will be informed of this fact via the Bank’s website.

# 1. Access to the Filing application

The Filing application is available 24 hours a day, 7 days per week, with full functionality. However, the NBB does not guarantee that access to the Filing application will be ensured at all times or that the application will be free from errors or technical issues. The NBB reserves the right, without prior notice, to shut down all or part of the Filing application should this prove necessary or unavoidable.

The total number of filings to be processed by the Filing application may be so large as to hinder or prevent access to the application. This mainly concerns the last working days in June, July, August and September.

## 2. Use of the Filing application

It is prohibited to:

1. use the Filing application for an illegal or harmful purpose;
2. hinder access to the Filing application or disrupt, modify, impair or cause damage to the application, the NBB or third parties;
3. use the Filing application to disseminate or spread computer viruses or any other illegal or harmful information;
4. send unsolicited messages.

The NBB reserves the right to unilaterally and without prior notice suspend access to and use of the Filing application by anyone who fails to comply with these conditions. The user in question will be informed of this fact as soon as possible.

## 3. Use of a valid digital certificate

User/enterprise registration and access to the Filing application require the use of a valid digital certificate. The digital certificates that can be used are:

- the authentication certificate contained in the Belgian electronic identity card (eID) or itsme;
- a qualified digital certificate issued by Globalsign or QuoVadis or an Isabel certificate.

This requirement is based on the following security imperatives:

- the need to protect the NBB's IT infrastructure;
- the need to ensure both the identity of the user (authenticity of origin)<sup>1</sup> and the non-alteration of data during its transfer over the Internet (integrity of content)<sup>2</sup> so that a user cannot, under any circumstances, deny having made a filing (non-repudiation).

The certificate holder is therefore obliged to use the certificate and any password required to access the certificate's private key with caution. Certificate holders are solely responsible for any damage caused by the unlawful or improper use of their certificate, including by third parties using the Filing application. If a certificate holder has the slightest doubt as to the confidentiality of the data required to access the certificate or if the certificate has expired or the data contained in the certificate are no longer accurate, the certificate holder must contact the certification authority as soon as possible to have the certificate revoked or amended and may no longer use it to access the Filing application.

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<sup>1</sup> The identity of both the user sending the file to the NBB and of the NBB, the recipient of the file, are verified.

<sup>2</sup> This means that the content does not change between the time the file is sent and its arrival on the NBB's network.

## 4. Protection of privacy

The data from the user/enterprise registration form used to access the Filing application are processed in the NBB's automated files and will under no circumstances be provided by the NBB to third parties.

The NBB takes the necessary technical and organisational measures to protect the aforementioned personal data against accidental or unlawful destruction, theft, loss or alteration and any other unlawful access or processing.

Pursuant to the General Data Protection Regulation,<sup>3</sup> all users have the right to access and modify their personal data. To do so, they should send an email to the Bank's data protection officer, at [dataprotection@nbb.be](mailto:dataprotection@nbb.be).

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<sup>3</sup> Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC.



## 5. Electronic filing of annual accounts and consolidated annual accounts

### 5.1 Filing of annual accounts

Once a user has been recognised and chosen a working language, which need not be the same as that in which the annual accounts should be prepared, it is possible to select from the following options in the Filing application's main menu:

- import one or more forms in ZIP or XBRL format;
- make a filing based on a PDF form.

In order not to disrupt the proper functioning of the NBB's IT applications, the maximum size of a file containing annual accounts or a PDF file containing annual accounts or consolidated annual accounts, as well as the documents to be filed along with the annual accounts pursuant to the applicable statutory and regulatory provisions, is 50MB.

When users submit a PDF file, the application asks them to fill in certain data intended to facilitate identification of the annual accounts:

- the enterprise number of the entity whose annual accounts are being filed;
- the opening and closing dates of the financial year to which the annual accounts or consolidated annual accounts relate;
- the language in which the annual accounts or consolidated annual accounts are drawn up;
- the currency;
- the model version;
- the model.

The form must be saved at least once before adding a PDF.

A preview screen will then appear with the title "You are submitting the following form" and the following information:

- Enterprise number
- Accounting period

- Language
- Currency
- Model
- Is this a correction to a filing already accepted by the Central Balance Sheet Office? (Yes/No)

Users are solely responsible for the accuracy of data contained in files uploaded via the Filing application.

## 5.2 Deferred processing of uploaded annual accounts

The processing of annual accounts filed via the Filing application is fully automatic until they are published online, except in the following cases:

- detection of anomalies when checking the file;
- submission of a mixed structured data file (containing one or more PDFs);
- submission of a PDF file.

In these cases, further processing of the file is deferred for purposes of quality control, which may take a full working day. As soon as the visual check has been performed, a confirmation email will be sent to the account indicated on the user/enterprise registration form. Users can click on “My profile” in the right-hand corner of any Filing application screen to change or view their email address and identification data.

When the form is in order, the status will change to “Ready for payment” and the filing fee can be paid. The user is solely responsible for the timely follow-up of the processing of all annual account files submitted using the Filing application. Non-receipt of the email referred to above does not in any way limit the user’s responsibility for following up on this procedure.

# 6. Payment of the filing fee

## 6.1 Payment methods

All files that have been successfully uploaded and processed are included on a list and marked as “Ready for payment”. This list can only be viewed with the digital certificate used to submit the files. From this list, users can choose the annual account(s) for which they wish to pay the filing fee in any of the following ways.

### **Online by credit card (Visa/MasterCard) or debit card**

If the filer opts to pay by credit/debit card, it is first necessary to ensure a sufficient card limit.

### **Offline by bank transfer**

Three conditions apply to this payment method:

- When a user opts to pay the filing fee by bank transfer, the files are marked as “Payment pending”. If the user subsequently decides, for example, to pay the filing fee online by credit or debit card rather than by bank transfer, it is first necessary to delete the file(s) concerned from the list using the dialogue provided for this purpose. Please bear in mind that:

- All files covered by the same bank transfer will be deleted.
  - The status of the files concerned will revert to “Ready for payment”.
- The transfer must take place outside the Filing application, preferably by electronic means.
  - The filing of annual accounts or consolidated annual accounts for which the filing fee is paid by bank transfer will only be accepted if the Bank’s payment service provider, CCV, receives the **correct amount** for the transaction on its account, together with the **appropriate structured communication, within six working days** from the date on which the accounts are marked as “Ready for payment”. The date on which the file is submitted then becomes the official filing date of the annual accounts.

## 6.2 “Ready for payment” status

If the filing fee for a file marked as “Ready for payment” remains unpaid after six working days, the status of the filing is automatically changed to “Rejected for non-payment” and the filing will be recorded by the NBB as rejected. Users can check the status of a filing in their personal space in the Filing application and view the reasons for rejection in the validation report. In the event of late payment or non-payment, the filer will also receive a rejection email.

Users are solely responsible for monitoring the payment of filing fees for all files submitted using the Filing application.

## 6.3 Refund of the filing fee

The amount paid to the account of the Bank’s payment service provider, CCV, will be automatically refunded by the latter, further to the NBB’s instructions, and the filing rejected in the following cases:

- the payment service provider receives an insufficient amount;
- the payment service provider receives the amount too late;
- the payment service provider receives the amount without or with an incorrect structured communication.

## 7. Acceptance by the NBB of annual accounts and consolidated annual accounts filed by electronic means

### 7.1 Acceptance

Only annual account files for which processing and payment of the filing fee have been successfully completed will be considered by the NBB as correct, accepted filings within the meaning of Article 3:71 of the Royal Decree of 29 April 2019 implementing the Code of Companies and Associations, with the date of upload recorded as the official filing date.

For each filing rejected by the NBB, the Filing application provides the reasons for rejection. This information can be found in the validation report, which can be viewed in the user's personal space in the Filing application. The NBB will not send a written notice on this subject to the legal entity concerned or to the third-party filer.<sup>4</sup> Users are solely responsible for following up on the accounts they file, in particular for consulting the reasons for rejection of a filing uploaded using the Filing application.

### 7.2 Notice of filing of annual accounts

Within 11 days from acceptance of annual accounts validly filed using the Filing application, the legal entity whose annual accounts have been filed will receive in its eBox Enterprise a "notice of the filing of annual accounts", in accordance with Article 3:72 of the aforementioned Royal Decree of 29 April 2019, as amended by Article 2 of the Royal Decree of 29 September 2021. This notice serves as the sole proof of filing and constitutes a supporting document vis-à-vis the tax authorities.

## 8. Limitation on the NBB's liability

- The NBB reserves the right to modify the Filing application as well as the structure and access path to its website at any time. In this case, the NBB will notify users via its website. If IT adaptations at a user prove necessary as a result, the latter may not claim any compensation from the NBB in this respect.
- Despite the care it has taken in developing the Filing application, the NBB cannot guarantee that it is free from logical or programming errors. Any anomalies detected will be documented on the Bank's website, without detrimental acknowledgement of any kind. Nor does the NBB guarantee that the information in the help screens integrated into the application is complete, relevant and accurate.
- The NBB uses the most appropriate human and technical resources to ensure that annual account files can be uploaded in the best possible conditions and as quickly as possible. In order to provide each user with optimum access to the Filing application, the NBB has set up an IT infrastructure that covers users' current IT needs. However, the NBB cannot under any circumstances be held liable for the slow uploading of annual account files or for any technical issues that render it impossible to reach the NBB's server or upload annual account files, when the problem is due to:
  - inadequate performance of the user's IT infrastructure (computer, network, connection, line);
  - congestion or saturation of the Internet or of the user's Internet service provider's gateway (see Article 1);
  - congestion or saturation of the NBB's server due to operations, carried out by a user or a

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<sup>4</sup> A person who, on behalf of an enterprise required to file annual accounts, files the accounts with the NBB.

third party, which are likely to considerably hinder or completely paralyse the functioning of the Filing application or, more generally, the NBB's IT infrastructure. The NBB reserves the right to activate, without prior notice, the firewall protecting its IT infrastructure if it suspects that an operation of this type is in progress or being prepared;

- interruption of the service due to the maintenance or modification of its programs, the repair or replacement of its equipment, the backup or restoration of data, or the restarting of programs in the event of an IT issue, as well as the updating of the annual accounts data and files uploaded to its server;
  - any other cause not directly attributable to the NBB.
- The NBB makes every effort to prevent harmful programs from penetrating and spreading within its IT infrastructure. However, it cannot guarantee that the files included in the software provided will always be free from viruses, particularly if the viruses in question are not well known and capable of spreading rapidly. The NBB may not be held liable for any compensation as a result of:
- the presence of a virus in the software provided;
  - the intrusion of a virus into the user's IT infrastructure when using the necessary software, uploading annual accounts or as a result of any other incident made possible through use of the Filing application, such as the registration in the NBB's IT system of the user's name, email address or other identification data.
- The NBB wishes to warn users of "phishing" scams. Phishing is a form of Internet fraud which entails obtaining confidential information (such as credit card numbers, passwords, etc.) from users. To this end, users are asked, in an email that appears to originate from the NBB, to enter their personal information on a cloned website or to send personal information by email.

In order to combat this type of fraud, the NBB will never send an email directing users to the Filing application. Nor will it inform users by email of a change in the access path to the Filing application. Such information will be posted on the NBB's website. Users should always check the NBB's security certificate.<sup>5</sup>

The NBB cannot under any circumstances be held liable for any loss or damage sustained by users due to cloning of the NBB's Filing application.

## 9. Intellectual property rights

The Act of 30 June 1994 on copyright and related rights and the Act of 30 June 1994 transposing into Belgian law the EU Directive of 14 May 1991 on the legal protection of computer programs are applicable to the Filing application.

<sup>5</sup> In order to verify the NBB's security certificate, users must take the following steps, which apply to Microsoft Edge.

Once they have accessed the Filing application, users should click on the closed padlock icon in the address bar. In the window that then appears on the screen, users should click on "Connection is Secure". On the next screen, they should click on the icon at the top representing a certificate and then check that the following "fingerprints" are listed at the bottom of the screen:

SHA-256 Fingerprint BF 95 1D 87 A9 CA C1 D5 71 92 D7 5F B1 59 F2 6A F7

0D 3E 8E 10 08 4D 70 98 C6 39 CA 98 C4 C8 3A

SHA-1 Fingerprint B6 81 7F 12 E5 CC AB 21 8F C0 54 70 F8 1B 82 C3

82 62 55 96

If this is not the case, the user should immediately interrupt the connection with the NBB and notify the Central Balance Sheet Office Help Desk on +32 2 221 30 01.

## 10. Dispute resolution

Any comments on these general terms and conditions should be sent to [helpdesk.ba@nbb.be](mailto:helpdesk.ba@nbb.be). Without prejudice to overriding mandatory provisions, these general terms and conditions are governed by Belgian law. In the event of a dispute, the courts of the Brussels judicial district shall have exclusive jurisdiction.

# List of acronyms

NBB	National Bank of Belgium
e-Box	e-Box Enterprise, a secure electronic mailbox
eID	Electronic identity card
MB	Megabyte
PC	Personal computer
PDF	Portable document format
XBRL	eXtensible Business Reporting Language
ZIP	File format for archiving and compressing data

More information

For further information on the content, methodology, calculation methods and sources used, please contact the Contact Centre - Data Collection Unit (CL) of the National Bank of Belgium.

Tel. +32 2 221 30 01

helpdesk.ba@nbb.be

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