

The new filing costs as from 01/01/2023

Fees for companies - 2023

The fee to file annual accounts is determined by:

- the **template**: full (VOL), abridged (VKT) or micro (MIC);
- the **format** used: XBRL or PDF;
- whether the filing is corrected or not (a corrected filing is subject to a specific fee).

In the event of late filing, the fee is increased by a [surcharge](#) (Art 3:13 CCA).

2023 Filing fees (amounts in euro):

| | full | abbreviated | micro |
|----------------------------------|--------|-------------|--------|
| XBRL | 359.40 | 84.80 | 63.60 |
| PDF | 425.90 | 151.20 | 130.10 |
| Correction for an annual account | 81.40 | 81.40 | 51.80 |

Composition of 2023 filing fees (amounts in euro):

| Carrier | NBB | CBN/CNC | TOTAL |
|-----------------------------------|--------|---------|--------|
| Full - XBRL | 356.00 | 3,40 | 359,40 |
| Full - PDF | 422,50 | 3,40 | 425,90 |
| Abridged - XBRL | 81,40 | 3,40 | 84,80 |
| Abridged – PDF | 147,80 | 3,40 | 151,20 |
| Micro - XBRL | 60,20 | 3,40 | 63,60 |
| Micro - PDF | 126,70 | 3,40 | 130,10 |
| Annual account correction | 81,40 | 0,00 | 81,40 |
| Micro - Annual account correction | 51,80 | 0,00 | 51,80 |

NBB = costs for collecting and publishing the documents CBN/CNC = contribution to the Accounting Standards Commission (KB, 3 september 2017)

Fees for associations and foundations - 2023

The fee to file annual accounts is determined by:

- the **template**: full (VOL-vzw), abridged (VKT-vzw) or micro (MIC-vzw);
- the **format** used: XBRL or PDF;
- whether the filing is corrected or not (a corrected filing is subject to a specific fee).

2023 Filing fees for NPIs and foundations (amounts in euro):

| | full | abridged | micro |
|------------------|--------|----------|--------|
| XBRL | 84.80 | 84.80 | 63.60 |
| PDF | 151.20 | 151.20 | 130.10 |
| Corrected filing | 81.40 | 81.40 | 51.80 |

Composition of 2023 filing fees for NPIs and foundations (amounts in euro):

| Carrier | NBB | CBN/CNC | TOTAL |
|-----------------------------------|--------|---------|--------|
| Full and abridged - | 81,40 | 3,40 | 84,80 |
| Full and abridged - | 147,80 | 3,40 | 151,20 |
| Micro - XBRL | 60,20 | 3,40 | 63,60 |
| Micro - PDF | 126,70 | 3,40 | 130,10 |
| Annual account correction | 81,40 | 0,00 | 81,40 |
| Micro - Annual account correction | 51,80 | 0,00 | 51,80 |

NBB = costs for collecting and publishing the documents CBN/CNC = contribution to the Accounting Standards Commission (KB, 3 september 2017)

Fees for health insurance funds and national federations of health insurance funds 2023

The filing fee for the annual accounts is composed of:

- costs relating to the collection and publication of the filed documents;
- a special fee for a corrected filing.

2023 Filing fees for certain investment funds

(amounts in euro):

| | VR-mut | FVP-mut | RVP-mut |
|------------------|---------------|----------------|----------------|
| PDF | 422.50 | 422.50 | 422.50 |
| Corrected filing | 81.40 | 81.40 | 81.40 |

Fees for certain investment funds 2023

The fees are adjusted annually, on 1 January, based on the consumer price index (source: Articles 3:70 and 3:188 RD of 29 April 2019).

The annual accounts of certain investment funds must be filed with the National Bank of Belgium (source: Art 30 RD of 10 November 2006). They may be filed as an annex to the annual accounts of the Belgian management company.

The annual accounts of Belgian investment funds without legal personality that are managed by a foreign management company which does not have a Belgian company number can only be filed in the form of a PDF file, in accordance with an alternative procedure.

The filing fee for annual accounts is composed of:

- costs relating to the collection and publication of the filed documents;
- a special fee for a corrected filing.

2023 Filing fees for certain investment funds

(amounts in euro):

| | full |
|------------------|-------------|
| PDF | 422.50 |
| Corrected filing | 81.40 |