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### Employment, Social Security and Immigration Law

#### Regularisation? Time is running out!

The Law of 27 December 2006 on the nature of labour relations (Newsflash of 14 December 2006) mentions two possibilities to regularise existing collaborations that have been wrongly qualified by parties on a social security level (pseudo self-employed or pseudo employee) without major financial consequences:

1) A spontaneous regularisation

This spontaneous regularisation has to be carried out within 6 months following the entry into force of the Law of 27 December 2006 or the Royal Decree listing the specific criteria;

2) A regularisation after a decision of the ruling commission

The existing collaboration has to be taken to the ruling commission in the year following the entry into force of the Law of 27 December 2006 or the Royal decree listing the specific criteria. Additionally, parties have to join the correct social security system in 6 months following the decision of the commission.

The consequences of such a (spontaneous) regularisation are considerable:

- 1) Regularisation contributions are only due for the period between the date when the Law or Royal decree comes into force and the moment of joining the correct system. Additionally, contributions which were paid in the wrong system can be deducted;
- 2) No fines, increases or interest are imposed;
- 3) No criminal penalties are imposed.

Given that, in the meantime, the ruling commission has not been established and the Royal Decrees listing the specific criteria have not been published (and neither of them are expected in the near future), to this day spontaneous regularisation is the only opportunity to benefit from the above-mentioned benefits.

The Law on the nature of labour relations came into force on 1 January 2007, so the period for regularisation expires on **30 June 2007**.

In the case of obviously wrongly qualified collaborations, time is running out for regularisation.

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