



Federal
Public Service
FINANCE

USER GUIDE BELCOTAX-ON-WEB (BOW) FOR INTERNATIONAL ORGANISATIONS

Creation of sheets 281.10 and 281.11



INTRODUCTION

This document is intended for international organisations wishing to use the Belcotax-on-web system (BOW) in order to transmit their staff members' tax data to the FPS Finance.

As a reminder:

- The BOW system is the system preferred by the FPS Finance because it allows the creation of a fully automatic data flow. Thanks to BOW, your organisation has more control over its data. It shall be able to consult the state of processing of the sheets which it has issued and the possibility of making corrections.
- Every year, international organisations using BOW must issue tax sheets and declare the taxable income of each member of their staff as an ordinary salary (sheet 281.10) or pension (sheet 281.11). [Click here](#) to find out what exactly the amount to be declared corresponds to.
- The simplest solution for issuing BOW tax sheets is to go through a service provider (e.g.: approved social secretariat, accounting office or consultancy firm). These service providers help employers to fulfil their social and tax obligations with the authorities. They are fully responsible for the process of encoding your staff members' tax data and issuing BOW tax sheets. For example, most companies and organisations in Belgium choose to use such intermediaries in order to avoid the administrative and technical route of having to manage this themselves.

However, your organisation has the possibility to take care of issuing the BOW tax sheets itself internally. This requires some time for preparation and adaptation nevertheless. **The purpose of this document is to serve as a simplified brochure for international organisations wishing to use the BOW system themselves in order to issue their staff members' tax sheets.**

You need help?

If you encounter difficulties despite these explanations, you can as a last resort contact our technical team at the following address: belcotax@minfin.fed.be.

USE OF BOW: GENERAL REMARKS

1. How to log into BOW?

How to log into Belcotax-on-web depends on whether or not your organisation has a enterprise number (CBE).

- **With CBE:** To connect to an CBE number, Belcotax uses a role system. This system requires the staff member sending the sheets to have a Belgian identity card. You can find an explanation of how you connect with the CBE by clicking on this [link](#).
- **Without CBE:** it does not matter if an international organisation does not have an CBE: we can create a fictitious number. The only condition is that there must be at least one person in the organisation in possession of a Belgian identity card or an electronic card for foreigners.

To obtain a fictitious CBE number, you must send an access request [form](#) to the address belcotax@minfin.fed.be. In this form, you appoint a colleague who will send it for your organisation. This staff member must have a Belgian identity card or an electronic card for foreigners. You can find more explanations about the connection to BOW without an CBE number on this [page](#).

If no one in the organisation is in possession of a Belgian identity card or an e-card for foreigners, the alternative is to go through a social secretariat as mentioned above.

2. Two data encoding methods are possible

In general, all documentation concerning the use of the Belcotax-on-web system is available on the website of the FPS on [this page](#).

Organisations wishing to produce the BOW sheets themselves have two options available.

- **Option 1:** you can manually enter your staff data directly into the BOW application. However, this method is very tedious as it requires the data of each person to be encoded one by one. It is therefore only feasible if you need to encode the data of a very small number of people. Consult the [manual encoding guide](#) for more information.
- **Option 2:** it is possible to encode a large number of entries at once by uploading a structured XML file from an XLSX (Excel) file that we provide to you in the BOW application. The rest of this guide explains how to generate this file and upload it to BOW.

CREATION OF XML FILE

1. Technical prerequisites

To be able to follow this procedure, your operating system must be in the Windows range (version 10 or higher). The tool **does not work under any version of LINUX or MacOS** without adaptation on your part.

You must have a programme capable of reading the files in.xlsx format and generating XML files. In this user guide, we will illustrate the use of the [Excel file](#) using the **Microsoft Excel** programme in which we have made the Developer tab visible in the ribbon. An explanation of how you can display the Developer tab on your Excel version is available on Microsoft's support site via this [link](#).

In order to be able to consult sheets 281.10 and 281.11, the role of SPF FIN BOW Sender Other internal sheets (if the debtor is the same as the sender) or the role SPF FIN BOW Sender Other external sheets (if the debtor is different from the sender) is required. For more information about roles, you can consult the [handbook](#).

2. General principles

Start by downloading the [Excel file](#). You will then be able to generate an XML file from this XLSX file to enter worksheets 281.10 (salaries) and 281.11 (pensions) via Belcotax-on-web.

Before filling in the Excel file for attestations 281.10 and 281.11, it is recommended to read the Belcotax brochure which explains the general application principles to generate a correct XML file. This brochure is published every year in December and updated in January for the most recent income year. This is available in [Belcotax's technical documentation](#).

Some important points are repeated below:

- All amounts must be indicated in cents without comma or point. For example, if you need to indicate an amount of EUR 10,00, you should put the value of 1000 in the tag provided for this amount.
- All **company numbers** must be 10 digits and start with 0. Concretely, when using Excel, you need to use a **text format** (cf. cell properties) and not a digital format for these values.
- Similarly, for **national numbers**, a **text format** must also be used to record numbers beginning

with one or more zeros.

- **Dates** must be indicated in the format **DD-MM-YYYY**, e.g. 03-01-2021 is 3 January 2021. For these tags, a text format must be used which follows the above-mentioned format, and **above all not the Excel date format** (where each date corresponds to a number).
- The **country code** for Belgium is 150. A list of other country codes is available in the annex to the Belcotax-on-web manual.
- For an ordinary sending, the value of tags **f2028_typetraitemment** and **f2029_enkelopgave325** shall be 0. For other values, please refer to the brochure.
- Tags **f10_2059** and **f11_2059** are equal to the sum of tags 2060 to 2088.
- Each tag has a **maximum size** that you cannot exceed. For example, the name of the applicant is limited to 50 characters. Please refer to the brochure for the maximum size of each tag.
- Tags starting with r8 and r9 are **control tags**, the calculation of which should be automatic. If this was not the case for your system or you changed the calculation, the explanation for the calculation of the checksums is given in the brochure.

3. Complete the Excel file fields

In order to fill in the Excel file, you must fill in the different tabs of the file:

- Sender
- Debtor
- Sheets
- Checks

In the file, in particular in the 'Sender' and 'Debtor' tabs, some fields are already pre-filled as an example to indicate the format to be followed. However, you obviously need to modify them with the data specific to your organisation.

Areas in yellow must be completed. Green and light blue areas only need to be completed when relevant.

SENDER TAB

First, the areas marked in yellow for the sender of the sending must be completed.

Données relatives à l'expéditeur/Gegevens over de afzender			
Année des revenus /Inkomstenjaar	2022	BELCOTAX	toujours indiquer BELCOTAX/altijd BELCOTAX invullen
N° BCE de l'expéditeur/KBO-nummer van de afzender	0308357159	02-02-2023	date de création/creatiedatum
Numéro national/Nationaal nummer			N° national d'un expéditeur personne physique sans BCE/Nationaal nummer van een afzender natuurlijk persoon zonder KBO
Nom/Naam	SPF FIN TEST		
Adresse/Adres	Rue Test, 30		
Code Postal/Postcode	1000		à compléter si le pays est la Belgique (0 ou 150)/in te vullen als het land België is (0 of 150)
Code Postal étranger/Buitenlandse postcode			à compléter si le pays n'est pas la Belgique/in te vullen als het een ander land is dan België
Commune/Gemeente	Bruxelles		
Pays/Land	150		150 = Belgique (si =0, on considère que c'est aussi la Belgique)/ 150 = België (indien = 0, wordt het ook als België beschouwd)
Téléphone/Telefoon	12345		
Fax/Fax			
Nom personne contact/Naam contactpersoon	Team Belcotax		
Langue/Taal (1 = NL, 2 = FR, 3=DE)	2	Type envoi/Soort verzending	0
E-mail	belcotax@minfin.fed.be	N° d'identification/Identificatienummer	
		N° d'identification de l'envoi à corriger/Identificatienummer van de te corrigeren	
Bureau central du secrétariat social/Centraal bureau van het sociaal secretariaat			à compléter uniquement si l'expéditeur est un secrétariat social/alleen invullen als de afzender een sociaal secretariaat is

An explanation of the different areas of the tab is given in the table below.

Année des revenus	Income year concerned
Date de création	Date of creation of the file
N°BCE de l'expéditeur	No or reference number communicated at the time of the request for access where the sender does not have an CBE number.
Numéro national	National number of contact person national number to the sender
Nom	Name of sender or company sender
Adresse	Address of sender
Code postal/Code postal étranger	When the country is Belgium, the Postcode must be completed, otherwise the Foreign Postcode must be completed
Commune	Municipality of the Sender
Pays	Country of sender
Téléphone	Telephone of the contact person at the sender
Fax	Fax number of contact person
Nom personne de contact	Name of contact person at the sender
Langue	Language of the contact person
Email	Email of contact person
Type d'envoi	0 = original sending 1 = correction sending
Bureau central du secrétariat social	Identification number of the Central Office of the Social Secretariat approved by the ONSS
N° d'identification	Sending identification (free value)
Numéro de séquence	Sequential number of sent files
N° d'identification de l'envoi à corriger	In the case of a correction sending, the number of the sending to be corrected

DEBTOR TAB

The debtor tab allows you to enter the details of the **depository**. Obviously, if the debtor and the sender are the same (this is the case if your organisation itself issues the tax sheets of its staff), then the same data will have to be entered in the sender and debtor tab.

Données relatives au débiteur/Gegevens over de schuldenaar			
BCE/KBO:	0308357159	à compléter si le débiteur est une personne morale ou physique avec BCE/invullen als de schuldenaar een rechts;	
Numéro national/Nationaal nummer		uniquement à compléter si le débiteur est une personne physique sans numéro BCE - le champ BCE est alors vide	
N° TVA à l'étranger/Buitenlands btw-nummer		uniquement pour les fiches 281.29 et 281.48, n°de TVA à l'étranger/ alleen voor de fiches 281.29 en 281.48, buitenlandse btw-nummer	
division			
Compléter les données suivantes pour au moins une langue/vul onderstaande gegevens in ten minste één taal in:			
Nom/Naam	SPF FIN TEST	SPF FIN TEST	SPF FIN TEST
Nom (suite)			
Adresse/Adres	Test	tst	test
Commune/Gemeente	Bxl	bxl	bxl
Personne de contact/Contactpersoon	Team Belcotax		
Téléphone/Telefoon	01234		
Fax			
Email/E-mail	belcotax@minfin.fed.be	Mail de contact auprès du débiteur des revenus/E-mailadres voor de schuldenaar van de inkomsten	
Année des revenus/Inkomstenjaar	2022		
Pays/Land	150	150 = Belgique (si =0, on considère que c'est aussi la Belgique)/150 = België (indien = 0, wordt het ook als België	
Code Postal/Postcode	1000	à compléter si le pays est la Belgique (0 ou 150)/in te vullen als het land België is (0 of 150)	
Code Postal étranger/Buitenlandse postcode		à compléter si le pays n'est pas la Belgique/in te vullen als het een ander land is dan België	
Code Langue/Landcode	Première langue/Eerst taal	Deuxième langue/Twee	Troisième langue/Derde taal
	1	2	3
1 = néerlandais/Nederlands, 2 = français/Frans, 3 = allemand/Duits			
Succursale du secrétariat social/Filiaal van het sociaal secretariaat		numéro d'identification de la succursale du Secrétariat Social agréé par l'ONSS - à compléter uniquement si l'expé	

An explanation of the different areas of the tab is given in the table below.

BCE	Depository CBE number
Numéro national	Not applicable
Division	Division Number
Nom	Name of Depository
Adresse	Address of depository
Code postal/Code postal étranger	When the country is Belgium, the Postcode must be completed, otherwise the Foreign Postcode must be completed
Commune	Municipality of the Depository
Pays	Country of Depository
Code langue	Language code of the Depository. The first column corresponds to the first language, the second to the second and the third to the third language.
Personne de contact	Contact person at the depository
Téléphone	Telephone number of contact person
Fax	Fax number of contact person
Email	Email from contact person
Succursale du secrétariat social	Identification number of the branch office of Social Secretariat approved by the ONSS

SHEETS TABS

The central tabs are the “sheets” tabs where the personal and tax data of each member of your organisation’s staff must be inserted. International organisations must fill in only the tab for sheet 10 (salaries) and possibly sheet 11 (pensions).

Warning:

- If you are issuing a type of sheet, the value of cell E1 in the tab of this sheet should be ‘TRUE’, whereas the value of cell E1 should be ‘FALSE’ for all other sheets you do not want to use.
- The sheets must be numbered consecutively, and the number of the first sheet must be indicated in cell J1. The first sheet must have the serial number 1 and then, if other sendings are sent, the number of the first sheet of each new sending must be increased by 1 compared with the serial number of the last sheet of the previous sending **so as not to leave any hole in the numbering**. This is of course only relevant if you make several separate sendings. It is recommended to send all data in one shot.

Each row in the table displayed in the sheet tab corresponds to an individual sheet:

Numéro de suite première fiche																	
f2010_referentie	f2011_national	f2012_gcb	f2013_naa	f2015_adres	f2016_post	f2017_gen	f2018_landwo	f2028_typ	f2029_enk	f2105_birt	f2112_buit	f2114_voor	f01_2030	f01_2059	f01_2061_r	f01_2099_Identificatiefrek	f01_2106_l
0806154033		Baroccy	Florastraat 30	9820 Meereelbeke			150	0	0				1	10000000	10000000	123-1234567-12	BVBA
0908357159		SPF FINANCE	Bld du Roi Albei	1030 Schaerbeek			150	0	0				1	15000000	15000000	AA12345678901234	SPRL
0123456789		Test	Rue de test 10	1000 Brussel			150	0	0				1	5500000	5500000	0123456789012	BV

The grey areas of this table are filled in automatically. For a description of how these areas are completed, please consult the Income brochure (‘Brochure Revenus’ available in [Belcotax’s technical documentation](#)). To complete columns H to AC (tags f2010_referentie to f2114_voornamen), please consult the brochure.

In this brochure you will find a detailed explanation of what each code of each sheet corresponds to. Please note that the codes can change every year. Fill in only the relevant codes.

To find out which elements should be taken into account or deducted in order to calculate the gross taxable amount to be declared on the sheet, please refer to the [webpage](#).

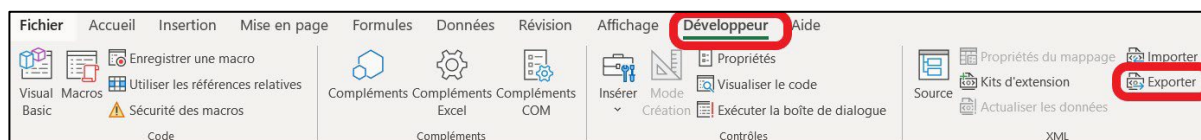
CHECKS TAB

The tags in this tab are control tags, the calculation of which should be automatic. If this was not the case for your system or you changed the calculation, the explanation for the calculation of the checksums is given in the brochure. Changes should therefore be avoided in this tab.

r8002_inkomstenj	r8005_registra	r8010_aantalrecords	
2022	0308357159	18	nombre de fiches +2
		r8011_controletotaal	
division		16	addition des N° de fiches
		r8012_controletotaal	
		0	addition des fxx_2059_totaalcontrele
		r8013_totaalvoorheffingen	
		0	total des précomptes
r9002_inkomstenjaar		r9010_aantallogbestanden	
2022		3	tjrs =3
		r9011_totaalaantalrecords	
		20	nomre de fiches + 4
		r9012_controletotaal	
		16	addition des N° de fiches
		r9013_controletotaal	
		0	addition des totaux de contrôle
		r9014_controletotaal	
		0	total des précomptes

SENDING THE FILE

Once the Excel file is completed correctly, you can export your data in XML format. To do so, use the Exporter option from the Developer tab:



Once the XML file is generated, you can convert it into.bow format and send it via the Belcotax-on-web application. An explanation for these two steps can be found on this [link](#).

After sending, you will soon receive an email confirming receipt of your data. Afterwards, if your file does not contain an error in the format and the validation rules, you will receive a second email within 48 hours concerning the validation of your data which will either confirm the final validation of your data or indicate why your data has not been definitively validated (the latter case is, however, the exception for ordinary sendings).

You can find a detailed description of the validation cycle of a sending on this [link](#).