

Transversal Support/Budget and Management Control Division

Your letter from

Our reference

Annex

Date

01.06.2023

Packaging tax rates 2023

Dear Madam
Dear Sir

This is a notification of the rates of the **contribution** on the marketed **packages of medicinal products** (hereafter Packaging tax) in 2023.

To be paid by whom? Which packages? How often?

- Marketing authorisation holders of medicinal products for human and veterinary use, including parallel import: per **commercialised** packaging, on an **annual** basis.
- Wholesalers and wholesaler-distributors: per **distributed** packaging, on an **annual** basis.
- Pharmacies open to the public, hospital pharmacists and veterinarians with a depot: per package **purchased**, on a **trimestral** basis.

Please file your declaration
now in our web application
Online Declaration System,
ODS

Please note

The declaration as well as the payment are **not done by the pharmacies and the veterinarians with a depot** themselves but **by the companies that supply them** (namely the marketing authorisation holders, the wholesalers and the wholesale distributors).

This means that **marketing authorisation holders, wholesalers and wholesale distributors** are responsible for the declaration and payment of **two taxes**: their own **annual** tax as well as their customers' (pharmacies and veterinarians with a depot) **trimestral** tax (which they invoice to them).

Current rates?

The **rates per package** in 2023 are available on the [FAMHP website](#), in the [Control of medicinal products](#) document.

Since this year, there is a **different rate** for the **trimestral tax** per package purchased for **pharmacies** and for veterinarians with a depot. Indeed, analyses showed that the revenues of the veterinarians with a depot were not in proportion with the costs for this subsector. Other subsectors have compensated this gap in the past. In our pursuit of equitable financing, we have now eliminated this imbalance.

How to file a declaration?

Where? Our web application [Online Declaration System](#), ODS.

Deadline? **One month after** the end of the trimester or year.

What to declare? The **number of packages**.

Please note

The absence of a declaration or the submission of a late or manifestly incorrect declaration **may trigger an inspection at the expense of the inspected company**.

How to pay?

Information?

After filing your declaration into ODS, you will receive an email with a summary of the packages declared as well as some payment information.

Time of payment?

For the **annual tax** you will receive an invoice.

You are kindly asked to pay the **trimestral tax** spontaneously within fifteen days after filing the declaration.

Questions?

Please contact the Budget and Management Control Division at VHBverpakk@fagg-afmps.be if you have questions about packaging fee payments or if you are experiencing problems using ODS (no login, difficulties to understand which declarations to be made, etc.).

Yours faithfully



Erik Claes
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Budget and Management Control Division