

Transversal Support/Budget and Management Control Division

Budget and Management Control Division
Tel.: +32 2 528 40 00
E-mail: VHBverpakk@fagg.be

Your letter from	Your reference	Our reference	Annex	Date 11.04.2019
-------------------------	-----------------------	----------------------	--------------	---------------------------

Audit of submitted and paid quarterly declarations and fees regarding the fees on the packages for the year 2018

Dear sir or madam

The newest financing law of 2018 published in the Belgian Legal Gazette on 26 March 2018, has created a difficult transition period for taxpayers and the Federal Agency for Medicines and Health Products (FAMHP) for the fees on packages. The FAMHP has received a significant number of erroneous declarations and incorrect payments. This letter clarifies the procedures for the annual (point 1) and quarterly (point 2) payments. Point 3 shows a few of the most frequent problems, and in point 4 you see how the FAMHP will rectify the resulting errors.

1. Annual fees 2018

In 2018, some previous quarterly fees suddenly became **annual fees**. That was the case for the fee on packages for:

- each person that has a license for marketing and selling medicinal products (**MA holders**);
- the **wholesalers** and the wholesale distributors.

1.1. Final declaration date

The final date for submitting a declaration was **30 April 2018**. In the transition year 2018, the FAMHP exceptionally also accepted late submissions.

1.2. Payment

Pay us only after you have received a **request for payment** from us. Keep in mind that the FAMHP may not use the open balances on your customer account to pay these invoices.

In the transition year 2018, the packaging from the year 2017 formed the basis for two different calculations: that of the **quarterly fee** for **2017** and that of the **annual fee** for **2018**. A great deal of confusion occurred, even though this did not mean that the packages were double taxed. The packages themselves are still not taxed, but only serve as the basis for the calculation of the fees to be paid. So you will not receive a separate bill for 2018. The packages from 2018 will form the basis for the calculation of the annual fee for the year 2019.

If you stopped your activities in December 2018, you do not have to make an annual declaration or payment based on the packages for 2018. This again shows that you are not double taxed.

2. Quarterly fees for 2018

For **quarterly declarations**, the changes were limited to the rates and the declaration and payment deadline for the fees on packaging for **pharmacists** and **veterinarians and warehouses**. There was also confusion about this. The FAMHP confirms that, from 2018, the change will affect **all pharmacies**, as well as those open to the public, as well as hospital pharmacies.

2.1. Final declaration date

The final date for submission of the declaration is the **last day of the month** following the quarter for which you are making a declaration.

2.2. Payment

The payment must be made immediately **upon your own initiative**, together with the declaration. The FAMHP does not send invoices.

3. Frequent problems

In 2018, the FAMHP regularly saw the following problems:

- The FAMHP received many erroneous quarterly payments for declarations that should have been made annually from 2018.
- During 2018, the FAMHP received many payments that **had no or insufficient information** (taxpayer, rate, number of packages).
- Many customers are still using old, non-indexed **rates** or did not notice that the rate for the first quarter of 2018 differed from that of the following quarters.
- Many customers did not submit the obligatory additional **declaration**, but just made the payment.

4. Rectification of errors

The FAMHP is currently setting up a system to rectify the aforementioned problems regarding fees for packaging for the year 2018. In order to ensure good follow-up, we ask you to **provide** us with the **following information within 20 days** in an e-mail to VHBverpakk@fagg.be (please send separate e-mails for 2018 and 2019) about:

- a) The **quarterly declarations** for 2018. Please use the Excel template you will find on our website (<https://www.fagg.be/nl/items-HOME/bijdragen>) under "Controle op de geneesmiddelen en template kwartaalaangifte".

Be sure to enter the following information:

- Name of the **taxpayer**
- **Invoice information** (incl. VAT number)
- **Number of packages** per period and rate

The Excel file will automatically calculate the amount you owe.

You will find a new template for declarations for the year **2019** on the FAMHP website.

- b) The **detail** (number of packages, rate, amount paid, taxable period, taxpayer) **of all amounts paid to the FAMHP in 2018 and the first quarter of 2018, where you have not reported a structured message**, to the following accounts:

- **Account 1:** BE81 6790 0219 4624 (or the now closed account BE57 1106 0013 1035)
- **Account 2:** BE87 6790 0015 4994 (or the now closed account BE46 1106 0013 1136)

- c) Your **proof of payment**

- d) The **account number** at which the FAMHP can refund the erroneously paid fees.

- e) Your **contact information**

Because this involves a great number of clients, the rectification may take some time. The FAMHP guarantees that, after analysis of the data, and if it has the correct information, all erroneously paid amounts **will be refunded**.

After analysis, you will receive a report with the amounts to be paid and the account number to which you can pay, or the amount the FAMHP will refund to you.



Please note: you may not deduct erroneously paid amounts from the annual fee(s) that you still owe. Each payment of the annual fee on packaging must include the amount and the **structured message** on the payment request.

Finally, the FAMHP reminds you to always **differentiate between the account numbers** to which you must make payments. The amounts to be paid to **account 1** are used for the financing of the Drug Research Service (Dienst voor Geneesmiddelenonderzoek (DGO)), the analysis laboratory of the Association of Pharmacists Belgium (APB). The amounts deposited to **account 2** are used for financing the FAMHP. If you have deposited your fee to the wrong account number, you still owe it.

Do you have any other questions or comments? Send them in an e-mail to VHBverpakk@fagg.be.

Yours sincerely,

Department of Budget & Management Control

