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EDITORIAL

By Masaya Wakuda, President,
Honda Motor Europe (Logistics) NV

Mr Masaya Wakuda

Keep the Past in Your Heart, but Your Eyes on the Future

I have had the opportunity to work in Belgium twice in my career, and I am currently leading Honda's operations in Belgium. Drawing from my experiences, I would like to reflect on the history of economic partnership between Belgium and Japan, using the mobility industry as an example, and consider the challenges and opportunities for future growth.

Looking Back

When we look at the past, it is clear that Japanese investment and economic relations with Belgium have steadily developed, even though there have been ups and downs along the way. Recently, imports from Japan to Belgium have been stable at around €8,000 to €9,000 million. Exports from Belgium to Japan, traditionally about half of that value, reached a similar level to import levels in 2021–2022 due to vaccine exports during the COVID-19 pandemic. Moreover, recent announcements of Japanese investments in Belgium, particularly in areas such as the chemical industry and pharmaceuticals, have attracted significant attention.

For Honda, our history in Belgium is long and meaningful. We opened our first overseas factory here in Aalst 62 years ago. This was also the first factory established by a Japanese company in Belgium (and it is still actively operating today!). Over the years, we have seen Belgium as a strategic base for our European business. Belgium's central location in Europe, its important role in the EU, its excellent logistics infrastructure, and its multicultural environment have made it a key hub in the global economy. As a mobility manufacturer, being close to the EU institutions in Belgium is critical for gathering information and responding to policy changes. Belgium's strong logistics network also supports our operations, as we manage our European logistics headquarters for Honda products and parts here. Moreover, Belgium has a talented and multilingual workforce with high standards in quality and technology, which matches well with Japanese values of respect and collaboration.

Today, we work with 800 associates in Belgium, and our operations here remain a vital part of Honda's European business. Looking back, it is clear that Belgium's geographic strengths, political importance, and talented people have been key to our success.

Looking Forward

However, in this fast-changing world, relying only on the strengths we have built over the years may not be enough. To keep our partnership strong and competitive, we need to go beyond the past and create new value together.

Progress is impossible without change, and those who cannot change their minds cannot change anything.
(George Bernard Shaw)

The mobility industry is now in a once-in-a-century transformation. We are moving from internal combustion engine vehicles to electric vehicles. At the same time, the focus is shifting from hardware performance to software, leading to a new trend called Software-Defined Vehicles (SDV). New companies are rising quickly, and the industry landscape is changing dramatically, sometimes in just 2–3 years. To stay competitive, we need to be flexible and fast. Our motorcycle business, while on a slightly different path, will also move toward the shared goal of carbon neutrality.

In the future, mobility will depend on advancements in digital technology, including AI, automation, and software, as well as carbon-neutral technologies like renewable energy and electrification.

Belgium is already a leader in these advanced fields. For example, Brussels is working on smart mobility projects that use digital technologies to reduce traffic congestion and improve public transportation. In renewable energy, Belgium is investing in offshore wind power and hydrogen energy, supported by government initiatives and regional collaboration. In 2022, the digital ministers of Belgium and Japan signed a Memorandum of Cooperation (MoC) to strengthen collaboration in digital transformation and innovation. This agreement has begun to encourage more private-sector investment and joint projects between the two countries.

I believe that these kinds of new challenges will help take our partnership to the next level and strengthen the relationship between Belgium and Japan even further.

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IN THIS ISSUE

BJA New Year Cocktail Celebration
BJA 新年カクテルパーティー

Monday, 27 January 2025 – KU Leuven Library, Leuven

HE Ambassador Masahiro Mikami, Japanese Ambassador to Belgium, delivering his New Year greetings.

This year's traditional sake-barrel breaking ceremony was jointly performed by HE Ambassador Mikami, HE Ambassador Aikawa, HE Ambassador Izawa, Prof Declerck, Prof Lievens, Mr Egashira, Mr Rutten and Mr Verveckken.

Participants enjoyed a tour of the famous East-Asia Reading Room under the guidance of Mr van der Werf.

Thanks to the generous support of KU Leuven, Nippon Gases, Fujitsu, ANA and NG-Events, the BJA was delighted to host the New Year Cocktail Celebration to welcome the Year of the Snake.

Over 180 guests gathered at the iconic KU Leuven Library to mark this special occasion, joined by HE Masahiro Mikami, Japanese Ambassador to Belgium and HE Kazutoshi Aikawa, Japanese Ambassador to EU as Guests of Honor. The evening began with welcome words from Professor Gilbert Declerck, Member of the Board of imec International and BJA President, followed by an address from Professor Peter Lievens, Vice-Rector of KU Leuven. HE Ambassador Mikami shared his New Year greetings, setting a warm and optimistic tone for the year ahead.

The celebration featured the traditional Kagamiwari sake barrel-breaking ceremony, symbolizing harmony and new beginnings. Guests then enjoyed an exquisite reception with sushi, canapés, and sake, creating the perfect atmosphere for networking and friendship.

With guided tours of the East-Asia Reading Room led by Arjan van der Werf of KU Leuven, the evening was a delightful blend of culture, tradition, and connection, making it an inspiring way to start the year.

ARTICLE

A RETROSPECTIVE OF THE NEW LABOUR MARKET POLICIES

for Japanese nationals across the different regions in Belgium

By Joke Braam, Director, Vialto Partners and BJA Editorial Committee Member,
Fabian Gielis, Senior Associate, Vialto Partners

In 2024, the various regional legislators took the opportunity to (re)define their policies on access to the labour market for foreign nationals. In the past year, all three regions have adopted a completely new legislative framework on the employment of third-country nationals, a.o. Japanese nationals (on which we will focus in this article).

The general aim of this article is to give you a clear overview of the applicable changes. We also invite the reader to go over our previously published article (see September 2024 BJA Trade Flows), as we will not (re-)delve into the details of the changes in the Flemish region, given these have already been discussed in the aforementioned article.

Harmonisation versus regional differences

As all three regions had to revise their policies at the same time, this could have been an opportunity for them to streamline their different policies on expatriates to reduce the differences between the regions. The hope would be that for companies hiring foreign employees, these changes would make legislation clearer and more harmonious across the regions. Unfortunately, after a thorough review of the new legislation in all three regions, our conclusion is that the different approaches for access to their respective labour markets for foreign nationals remain effective.

Given the complexity of this matter, we will now highlight the main changes and discrepancies between the three different regions in Belgium, which we believe are the most important for the reader to be aware of.

1. NEW WORK AUTHORIZATION EXEMPTION GROUNDS IN BELGIUM

All three regions have reformulated the specific articles in their legislation on activities where Japanese individuals are exempted from work permit requirements. These new exemptions mainly relate to the type of activity performed by the workers. Some grounds are valid only if the activities are less than 90 days in a 180-day period, and some are valid regardless of the duration of the activities. For Japanese nationals, this is very interesting given the fact that this aligns with their Schengen Visa-exempt duration, namely 90 days in a 180-day rolling period.

Regional Exemptions

In the Walloon Region a new exemption has been introduced for temporary commercial activities that are related to the economic interests of the employ-

er, such as attending conferences and seminars or internal and external business meetings, visiting trade fairs and exhibitions, negotiating business contracts, sales, or marketing activities, performing internal or customer audits, exploring company opportunities and giving or following trainings. This exemption category is valid for up to 90 days within a 180-day period, provided a Limosa notification is filed. A similar exemption category is foreseen in the Flemish Region.

The Brussels Region takes a more restrictive approach, offering an exemption only for sales representatives who live outside Belgium and visit clients on behalf of a foreign company without a Belgian branch. Therefore, when effectuating a business trip to the Brussels region, Japanese nationals will have to adhere to the limited business trip exemption (see September 2024 BJA Trade Flows).

2. WORK AUTHORIZATIONS FOR MANAGERIAL ACTIVITIES IN THE BRUSSELS REGION

Prior to the legislative changes of 2024, foreign employees with a managerial position had been able to apply for work authorization in all three regions, without a labour market test, if a.o. criteria a certain (higher) salary threshold had been reached.

However, since the new Brussels legislation, the managerial category does not exist anymore. As from now, employers, when applying for work authorization for their foreign managerial personnel in the Brussels region, should thus find a solution either in the highly skilled category (if these conditions are met) or in the new Brussels exemption ground for executives (but also only if these specific conditions are met because there is a quite stringent definition of an executive).

In the Flemish and the Walloon region, the work authorization category on a managerial level still exists.

3. UNDERSTANDING SALARY DEFINITIONS IN THE DIFFERENT REGIONS

When discussing salary thresholds in the different regions in Belgium, the definition of salary and the components included in its calculation vary. Here's a look at how the different regions define salary, which is important when assessing whether a particular salary threshold is met. For example, whether a certain salary component is considered as salary according to the specific legislation will ultimately determine under which work permit category an application can or cannot be submitted.

The Brussels Region
The Brussels Region defines salary more narrowly, focusing on the "base salary" only. For local employees, this includes wages for actual work, overtime, guaranteed illness-related pay, single holiday pay, benefits in kind, and the employer's contribution to meal vouchers. For seconded Japanese employees, covered by the social security scheme in Japan, the base salary includes taxable salary plus foreign social security contributions. Interestingly the Brussels region has introduced a monthly gross salary requirement, rather than the previously yearly gross salary requirement, which is still applicable in the Walloon – and Flemish region.

The Walloon Region
In the Walloon Region, salary is defined broadly to include any compensation for work performed that is known and certain at the start of employment. This means that allowances tied to an employee's posting count towards salary unless they're specifically allocated to cover expenses. Non-taxable allowances, such as those provided under Belgium's special tax regime, are therefore excluded from the calculation.

4. UPDATED EUROPEAN BLUE CARD REGULATIONS

New rules apply to the European Blue Card (EBC), being an alternative to the largely used Single Permit, bringing significant changes to the criteria for qualifying employees. In general, the European Blue card has higher requirements for the individuals (e.g. to qualify for the European Blue Card, a local employment contract in Belgium is needed, thus excluding seconded nationals, as well as a higher salary requirement is applicable).

Nonetheless, the EBC allows employees more flexibility for both themselves, as well as the employers. Examples of this flexibility would be the Short-term Mobility to other EU countries and easier processes to change employers in all regions in Belgium since the new legislation entered into force. (see September 2024 BJA Trade Flows for more information on Short-term Mobility).

5. AUXILIARY OCCUPATION

In the Walloon Region, holders of a work or single permit as a highly qualified or managerial employee can exercise additional activities if that activity is shorter in duration than the main occupation. Also, holders of a European Blue Card are permitted to exercise additional activities as an international teacher.

Additional activities are not permitted in the Brussels Region. There, no exception to the general rule of 'one permit- one employer' can be made.

6. NO YEARLY ASSESSMENTS ANYMORE IN THE BRUSSELS REGION

To control/reduce their workload, the Brussels regional authorities have abolished the yearly assessment requirement. The yearly assessment is the obligation for the employer to sub-

mit salary information documents on a yearly basis towards the regional employment authorities for these foreign employees whose work authorization has been granted for a duration of more than a year. This allows the regional employment authorities to perform checks on the salary conditions of the foreign employees. This yearly assessment requirement is currently only still officially applicable to foreign employees holding work authorizations in the Walloon region.

However, employers must not forget that the regional employment authorities also could perform spot checks, and thus at any time can randomly be asked to provide salary information of their foreign employees towards the regional employment authorities. We have already experienced this in practice in the Flemish region, who never officially introduced the yearly assessment obligation. We know that the Brussels regional employment authorities are also planning to perform these random checks in the future.

7. BROADER SCOPE FOR THE HIGHLY SKILLED CATEGORY IN THE WALLOON REGION

In our opinion, the Walloon region has made real efforts to alter the requirements for the highly skilled category, which might result in more individuals falling under this category.

The Walloon region is now allowing employers to prove the educational requirement by one of the following grounds:

- Being a holder of a higher education degree.
- Being a manager or a specialist within the information - and communication technology sectors.
- Having gathered at least 3 years of relevant professional experience during the 7 years prior to the work authorization application.

Furthermore, by also introducing a lower salary threshold for employees who have not reached the age of 30 years old yet, the Walloon authorities provided more flexibility to employers to attract young talent.

8. CONCLUSION

After this overview of the important changes, we hope the reader concludes that there are still clear and obvious differences in the new policies amongst the different regions, despite the general European initiatives to harmonize immigration procedures for certain labour migrant categories among the EU member States. Whether your Japanese employees will perform working activities in the Brussels, Flemish or Walloon region, can have a significant impact on whether work authorizations will be required and/or which conditions for the work authorizations must be adhered to. In case your Japanese employee might be exempted from the work authorization requirement in one region, you must not assume that the activities will remain exempted in another region as well. As such, we strongly advise Japanese employers to first determine the competent region(s), based on the employees' working locations, prior to starting the reassessment and restructuring of their immigration strategies.

Once the competent region has been determined, the below non-exhaustive, simplified overview can already give employers a first indication of what they must consider when applying for work authorization for their foreign employees.

EDITORIAL

›› keep reading from p.2

Honda aims to achieve carbon neutrality across all its products and corporate activities by 2050. As part of this effort, we plan to transition fully to electric vehicles (EV) and fuel cell electric vehicles (FCEV) by 2040.

We are also committed to eliminating traffic fatalities involving our motorcycles and automobiles by 2050. This ambitious goal depends on advancements in safety technologies, software, and digital innovations, including automated driving and connected vehicle systems.

Working together with Belgium, a country known for its expertise in carbon-neutral and digital technologies, is essential for us to achieve these ambitious goals.

Additionally, to ensure fair business and contribute to a sustainable society, transparent and balanced regulations are important. Belgium remains a key location for sensing and influencing such regulations in Europe.

To further develop our economic partnership, it is important to value the successes of the past while creating new value for the future. Although I have focused on the mobility industry, I believe that similar opportunities for innovation exist in many other industries. By deepening trust and collaboration with our Belgian partners, we hope to create a brighter future together.

Honor the past, challenge the future.

By Masaya Wakuda, President, Honda Motor Europe (Logistics) NV

	Flemish region	Walloon region	Brussels region
1. GENERAL RULE PRINCIPLE			
	Work authorization for foreign employees can only be granted if no other employee can be found on the Belgian/European labour market. (i.e. labour market test)		
2. WORK PERMIT EXEMPTED ACTIVITIES			
	› Based on the Limosa legislation › Training at the Belgian headquarters of the group of companies › Delivery of goods supplied by Belgian industry. › Vander Elst judgment, which allows EU companies to temporarily post non-EU workers to another EU member state without requiring additional work permits, provided certain conditions are met.		
	› Temporary commercial activities		› Sales representatives › Executives
3. WHAT IS ACCEPTED AS A SALARY COMPONENT?			
	All gross remuneration that serves as compensation for work performed and is known with certainty at the start of the employee's employment	Gross compensation for work performed and certain at the start of the employment	Gross Base salary per month
4. HIGHLY QUALIFIED PROFILES			
	This is a category, where the labour market test will not have to be conducted, meant for individuals with a higher salary threshold and a diploma requirement.		
Diploma condition	Diploma higher education or university studies of at least 3 years =› eg. bachelor / master	Diploma higher education or university studies of at least 3 years eg. bachelor / master, but in some conditions professional experience can also be accepted.	Diploma higher education or university studies of at least 3 years =› eg. bachelor / master
5. EUROPEAN BLUE CARD HOLDERS			
	This is a category, where the labour market test will not have to be conducted, meant for individuals with a higher salary threshold, a diploma requirement and who have a local employment agreement.		
Diploma	At least bachelor's degree, but on some occasions professional experience can also be accepted		
Change of employer	Easier procedure to change employers, whenever working in a Belgian region with an EBC. Nevertheless, these changes of employer procedures still vary per region.		
6. MANAGERIAL LEVEL			
	No diploma requirement		N/A (possibility in executive exemption ground)

BJA REPORT

BJA Seminar and VIP Visit to Tokai Optecs
Tokai Optecs社特別訪問並びにセミナー

Thursday, 21 November 2024 – Tienen

Kurt Leuridan, CEO of Tokai Optecs and the BJA Investment Committee Chair, gives a warm welcome to the guests at his company facility in Tienen.

Piet Demunter, Acting CEO of FIT, is delivering a highly interesting analysis of the current economic relationship with Japan.

Professor Jonathan Holslag of the VUB is presenting an in-depth examination on geopolitics..

On 21 November, the BJA Investment Committee hosted an engaging and exclusive seminar at Tokai Optecs, bringing together business leaders, academics, and stakeholders from Belgium and Japan. The event focused on exploring critical global themes, particularly the economic, technological, and geopolitical forces shaping the future of international collaboration.

Kurt Leuridan, CEO of Tokai Optecs and Chair of the BJA Investment Committee, welcomed attendees by highlighting the enduring partnership between Tokai Optecs and Tokai Optical Japan.

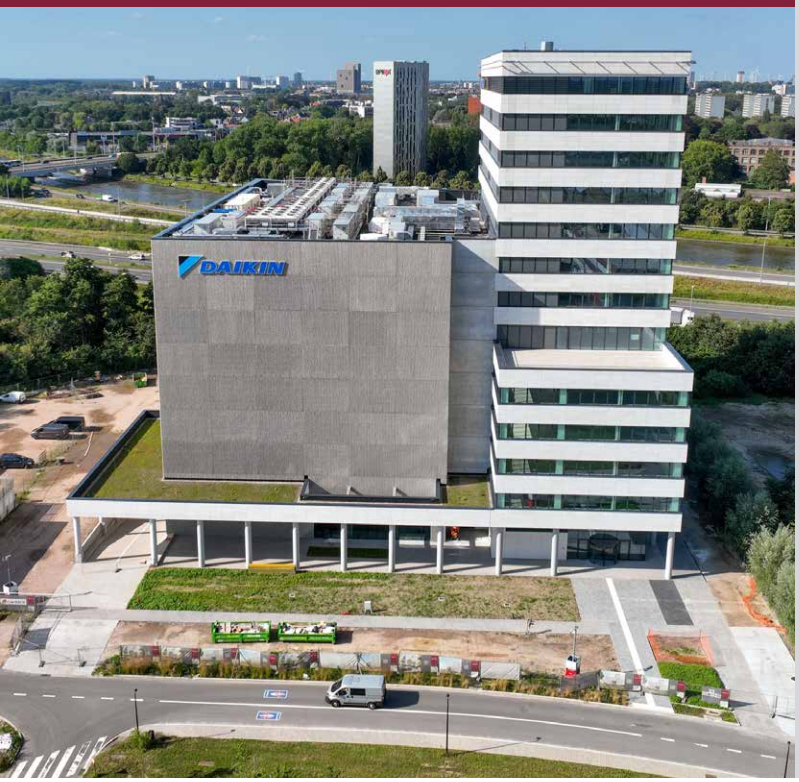
The seminar featured insightful presentations from distinguished speakers. Piet Demunter, Acting CEO of Flanders Investment & Trade (FIT), delivered a detailed analysis of the current economic relationship between Flanders and Japan. He highlighted the strong trade ties and emphasized the potential for deeper collaboration.

Following this, Professor Jonathan Holslag of the Vrije Universiteit Brussel (VUB), a renowned expert on Asian affairs, provided an in-depth examination of the geopolitical impact of the U.S. elections on Asia. His analysis explored how shifts in economic and security strategies in the region could influence Europe and Japan, underscoring the complex interconnections between regional stability and global economic trends.

Participants are enjoying the guided tour of the Tokai Optecs facility.

After the presentations, participants enjoyed a light luncheon and had the opportunity to tour the Tokai Optecs facility. This guided tour offered a rare glimpse into the advanced technologies and innovative processes that drive Tokai's excellence.

Succesfully completed project



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JAPANESE IN BELGIUM KUMI OGURO

By Dirk De haene, Managing Partner, OSKAR D & BJA Editorial Committee Member

I met Kumi on several occasions at IBASHO photogallery in Antwerp, where she's assisting the gallery's owners. Today we meet at my OSKAR D office.

© Kumi Oguro

Hello Kumi, how and when did you actually end up in Belgium?

I moved to Belgium in 1999. Before that, I lived in London for about three years, where I went to learn English and eventually study photography. In London, I took my first real art course, with a focus on photography. But actually, my journey began much earlier.

As a teenager, I already had a vague idea that one day I wanted to live abroad. I didn't know exactly where yet, but through music, art and films, I became increasingly fascinated by British culture. London became my big dream. I left for England in 1996, and to avoid interacting only with Japanese people, I first lived in Brighton for a few months. Then I moved to London anyway and found a private school where I could study art and photography. There I learned the basics, and had my first experience of working in a darkroom! I met some people and immersed myself in the city's art and music scene.

London was great, but also extremely expensive. I didn't have a scholarship and didn't want to be completely financially dependent on my parents. At some point I realised that staying there was not sustainable. Meanwhile, I had done some travelling around Europe and found Antwerp a nice city. Through friends I got to know some people there, so the step to move seemed less big. In 1999, I enrolled at the academy in Antwerp and started studying again. To enter the academy in Antwerp, I first had to write an admission letter and take an entrance exam. That was in the summer of 1999. I was admitted, but then I realised: four years of study? I wasn't sure I would last.

Studying for another four years is indeed quite long. Did you expect to stay in Antwerp for that long?

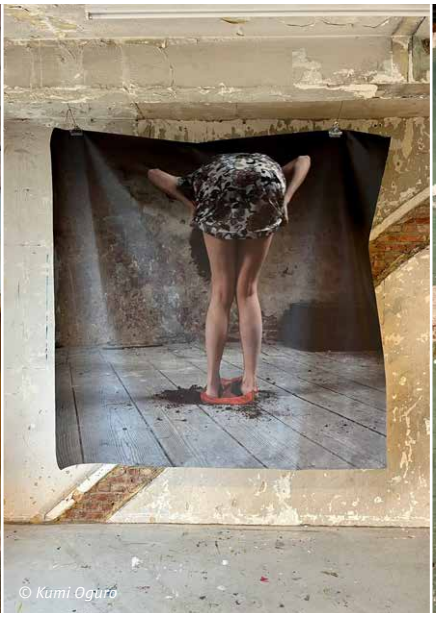
No, not at all! I never thought I would finish the full four years. But yes, things run as they do. After my studies I also ended up marrying a Belgian which of course played into my decision to stay here. Not that I stayed purely for that reason, but it did contribute.

Meanwhile, could you work to make ends meet?

Yes, a little bit. Before coming to Antwerp, I worked day and night in Tokyo to save some money. Here in Antwerp, I occasionally worked in a cafe or restaurant. Fortunately, studying here was much more affordable than in London. There, tuition fees were sky-high, especially for non-European students. My school fees in Antwerp were only a few hundred euros a year, which was a huge difference. I was living very simply, but it was feasible.

Do you go back to Japan often?

Not very often. Many Japanese here go



back every summer, especially if they have children. I lived in Tokyo to study, but I am originally from Tochigi, next to Fukushima. Still, I don't really feel a strong connection with my hometown. I have always kept a certain distance from my family. We still have contact, but it's limited. For me, a trip to Japan is mostly an expensive trip, so I go maybe once every five years. The last time I went alone with my son. Soon I will go back, but that is partly work-related.

Speaking of work: you have an exhibition in Fukushima, right?

Yes, that's right! The expo is called 'Marginal Art Fair' and takes place in the town of Hirono, about 20 kilometres from the nuclear power plant. After the disaster, the town had been temporarily evacuated, but 90% of the original inhabitants have since returned. The artistic director visited Hirono a few years ago and saw potential to build something there, precisely because there was still so much room for growth. That idea of 'margin' plays an important role in the exhibition.

I applied myself through an open call. There were different categories so that artists from different backgrounds were not all judged in the same way. For example: students, established artists, and artists from difficult circumstances such as conflict areas or people with disabilities. So the expo really focuses on art that deserves a place outside the usual market model.

How were you selected?

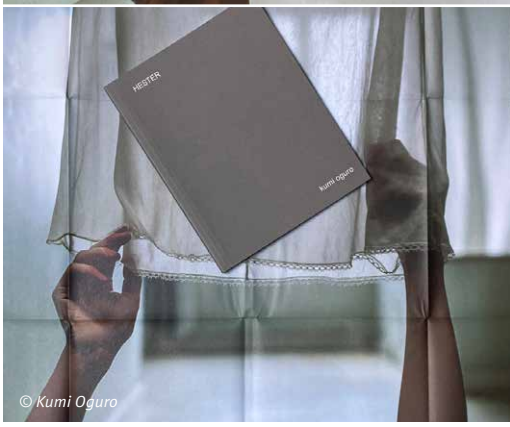
I happened to see the call on Instagram. Since I had intentions to go to Japan anyway, it seemed like a perfect opportunity. I had to act fast and apply for grants from Flanders right away, but it worked out. My work is exhibited in a former dormitory within a large sports park. It is not a typical gallery space, but that just makes it more interesting.

What do you consider the highlights of your career?

Looking back on my career, there are a few milestones that make me really happy. My first photo book, some 15 years ago, was a major step. At the time, publishing a book was just a dream – one I never expected to come true so suddenly. Out of the blue, Le Caillou Bleu, a publisher from Brussels (now inactive), approached me with a proposal to turn my work into a book. Just a few months later, NOISE (2008) became a reality.

Another ten years passed, during which I held onto a vague hope that something similar might happen again. It was then that I realised just how difficult it is to publish a photobook and how incredibly lucky I had been the first time. That realisation pushed me to take action. I created a dummy and sought advice from a few professionals. Eventually, I reached out to Bruno Devos, a remarkable art book publisher. Together, we published HESTER in 2021.

My work has a clear line: it often revolves around staged compositions, female models, long hair, expressive



limbs and a dramatic atmosphere. This is a style that I began to develop in my final years at the academy and have followed ever since. I do not necessarily work in defined series; rather, all my work forms a continuous process. My books have titles like 'Hester' and 'Noise', but the images could effortlessly be mixed together without any strict distinction.

In Japan, I notice that the art market often goes in a different direction. Some trends, such as kawaii and anime inspired art, do very well there. My work deviates greatly from these, which is sometimes challenging when it comes to sales and recognition. Still, I stay true to my own style and vision. In the end, that is the most important thing: to keep creating in a way that feels authentic to me, even if that means my work is not for everyone.

I look forward to seeing how my work is received in Fukushima and what new insights this experience will bring.

How do you start a new image or project?
I work quite slowly. I am not someone who starts a new project every weekend. The preparation takes a long time, including the photo sessions themselves. Often a project arises from chance encounters with models or a location that inspires me. I don't have a fixed studio, so it can happen that I come to a place and think, 'I can do something with this.' Sometimes it's a combination of those two factors.

How important is hair in your work?
Hair plays a big role. Sometimes I even experience hair as more expressive than faces. It has something alive, almost creature-like. It has its own power and dynamics that I find interesting to capture.

After 20 years of working, you took a break, why?
After 20 years of working, I felt the need to take a break. I didn't want to repeat myself and needed time to make a selection of my work and take some distance. That break was a chance to reflect. This eventually led to the publication of a book, 'Hester'.

What does the title 'Hester' mean?
I always give short titles to each work. Hester is the name of a work, but also a character from a book by John Irving, 'Prayer for Owen Meany'. She is a woman full of contradictions: extroverted, crude, sexually active, but at the same time sensitive and loving. This duality intrigues me and is often in my work. It is not about unambiguous emotions or stories, but contrasts and interpretations.

Does film play a role in your photography?
Sure. I did transmedia and later film studies, although the former turned out not to be for me. My work often has a cinematic character; images sometimes seem like still frames from a film. I like to play with the suggestion that something has just happened, without the viewer knowing exactly what. I find this open interpretation fascinating.

How do you look at Japanese influences in your work?
That's a difficult question. People sometimes recognise Japanese elements in my work, but I don't consciously start from that angle. I have a lot of contact with Japanese photographers through my work at IBASHO, and I notice that in the West there are often certain expectations about Japanese art, such as 'wabi-sabi'. And so some Japanese artists tend to respond to such trends. I kind of resist that. Possibly my work is less commercial that way, and maybe looks less 'Japanese' and more neutral... Although some people feel that there's somehow a Japanese connection or feeling in my work. Of course since I spent over 20 years of my life in Japan, it simply can't be avoided that an influence is somehow indirectly present. For me the most important thing is to be consistent in what I do. What I do feel is that my experience as a foreign artist has a great influence on my work. If I would have stayed and worked in Japan as a photographer, maybe my work would have been very different.

What can we see from you soon?
Well, until 2 March (so you'll have to be quick), there's a group exhibition in Brussels at the Imaginair Artspace (imaginair-artspace.com). Starting on 22 March I will participate at a group exhibition at IBASHO, Antwerp. And there will also be a show in Paris at Signatures 'Tirage Unique' from 27/03 - 05/04/2025.
For more information you can check my website and Instagram pages:
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BJA & BLCCJ Webinar Series: Exploring Osaka Beyond the Expo
大阪の魅力を探る:万博を超えて

Tuesday, 4 February 2025 – Digital Platform

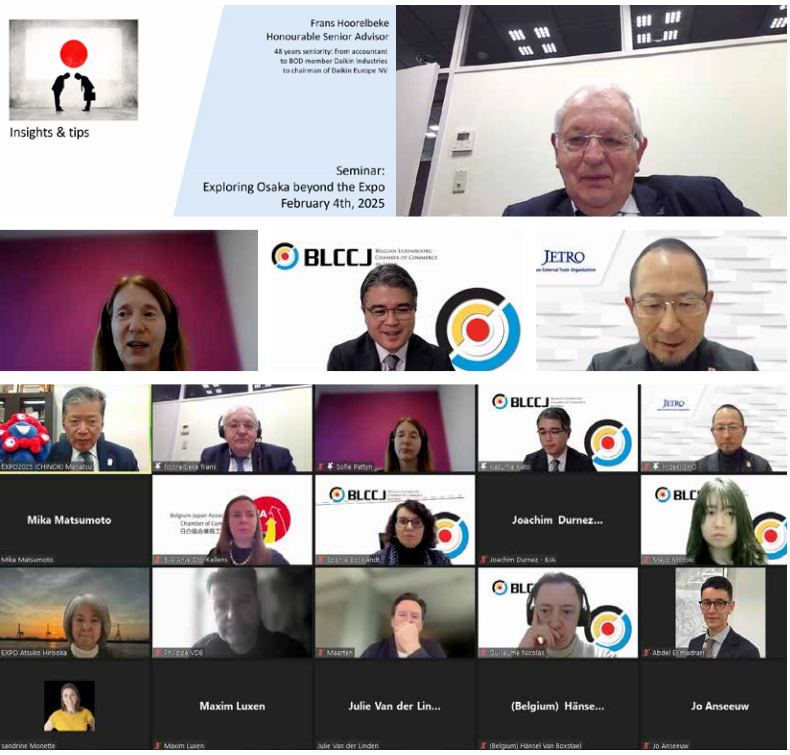
Moderated by Sofie Pattyn, CTO of ImmunXperts and BJA IPT Committee Co-Chair, and Kazuma Kato, Partner of Kamiyacho International Law Office and BLCCJ Secretary-General, the event welcomed a distinguished panel of speakers: Manatsu Ichinoki, Deputy Secretary General and Executive Board Member of the Japan Association for the 2025 World Exposition, Hideki Sho, Director General of JETRO Osaka, and Frans Hoorelbeke, Honorable Senior Adviser of Daikin Europe

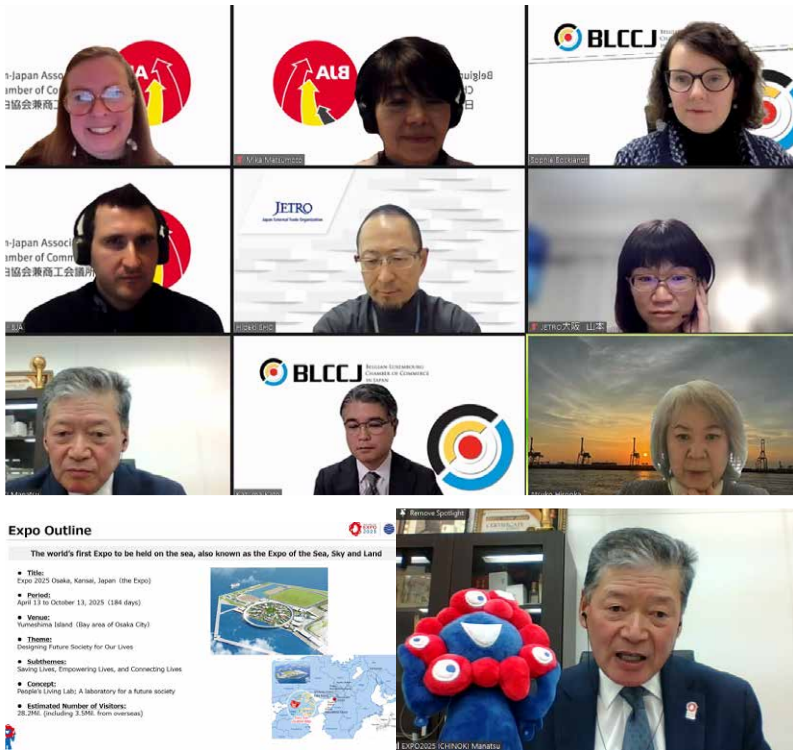
The Belgium-Japan Association & Chamber of Commerce (BJA) and the Belgian-Luxembourg Chamber of Commerce in Japan (BLCCJ) successfully launched the first session of their three-part webinar series, offering an insightful discussion on the Osaka Expo and the broader economic potential of the city.

Moderated by Sofie Pattyn, CTO of ImmunXperts and BJA IPT Committee Co-Chair, and Kazuma Kato, Partner at Kamiyacho International Law Office and BLCCJ Secretary-General, the event welcomed a distinguished panel of speakers. Manatsu Ichinoki, Deputy Secretary General and Executive Board Member of the Japan Association for the 2025 World Exposition, Hideki Sho, Director General of JETRO Osaka, and Frans Hoorelbeke, Honorable Senior Adviser at Daikin Europe, provided valuable insights into Osaka's economic landscape, investment potential, and business opportunities.

Their presentations highlighted the attractiveness of investing in Osaka, the opportunities for collaboration with local companies, and the city's position as a thriving economic hub beyond the Expo. The webinar underscored Osaka's growing appeal as a key destination for international business and investment, demonstrating its strengths beyond the upcoming Expo. Participants gained a deeper understanding of the region's dynamic opportunities and the potential for collaboration with Osaka-based enterprises. The discussion was followed by an engaging Q&A session.

The BJA and BLCCJ look forward to continuing the conversation in the upcoming sessions of the webinar series.





E-INVOICING

a step to digital transformation for business

By Bram Fouache, Partner, Deloitte Belgium, Lisbet Brants, Manager, Deloitte Belgium and Virginie De Brabandt, Director, Deloitte Belgium and BJA Editorial Committee Member

Year after year, the digital revolution reshapes our society, economy, and the way we conduct business. E-invoicing is at the forefront of this transformation in a business context, replacing outdated practices like paper or PDF invoices requiring manual data entry. In today's interconnected global economy, these traditional invoicing methods are rapidly becoming obsolete.

E-invoicing continues to be a key focus area in the evolving landscape of indirect tax compliance. As governments worldwide accelerate their adoption of digital tax reporting requirements, businesses are increasingly recognizing the importance of staying aligned with these trends. The movement towards e-invoicing is gaining momentum, driven by the need for greater transparency, efficiency, and real-time reporting.

What is e-invoicing?

E-invoicing is more than just replacing paper invoices with digital files – it's a transformative leap in how businesses exchange and process billing information. At its core, e-invoicing refers to the digital exchange of invoice data between suppliers and purchasers in a structured format, such as XML or UBL. Unlike traditional paper or PDF invoices, e-invoices are issued, transmitted, received, processed, and stored in this structured data format without any manual intervention typically via a secure network (such as Peppol).

What is e-reporting?

E-reporting takes the efficiency of e-invoicing one step further by enabling (almost) real-time exchange of tax relevant data between businesses and tax authorities. While e-invoicing focuses on the structured exchange of invoice data between suppliers and buyers, e-reporting ensures that transaction details are transmitted to tax authorities. The authorities hence will receive a detailed view on (incoming and/or outgoing) business activities of the company.

E-invoicing in Belgium: A local leap towards digital efficiency

Belgium has already made e-invoicing mandatory for most transactions conducted with public authorities (B2G transactions). To tackle the high VAT gap and combat fraud, Belgium will extend the requirement for the exchange of structured electronic invoices between taxpayers (B2B transactions) starting January 1, 2026. At this stage, the law only contains an e-invoicing obligation, however it is expected that an e-reporting obligation will be introduced at a later stage.

The key elements of Belgium's e-invoicing framework are as follows:

IN-SCOPE ENTITIES

Belgian-established VAT registered entities, including VAT groups, small and medium enterprises (SMEs), need to be able to issue and receive invoices in the defined structured electronic format.
As for foreign entities that are not established in Belgium but only hold a VAT registration number for VAT purposes, they must be able to receive structured electronic invoices when they are required to communicate their Belgian VAT number to their supplier established in Belgium.

IN-SCOPE TRANSACTIONS

The B2B e-invoicing mandate applies to domestic transactions, i.e., transactions that are located in Belgium for VAT

purposes, except for operations performed by foreign suppliers for which the recipient is liable to pay the Belgian VAT (as these transactions are not subject to the Belgian invoicing rules).

Transactions that are subject to a VAT exemption under article 44 of the Belgian VAT code (i.e., an exemption without the right to deduct input VAT such as certain financial services) would not be within scope of the e-invoicing obligation, nor would cross-border transactions initiated by Belgian taxpayers (unless the transaction is an export of goods where the buyer must provide its Belgian VAT number to the supplier).

EXCHANGE FRAMEWORK

The electronic exchange framework preferred by the Belgian VAT authorities is Pan-European Public Procurement Online (PEPPOL) with the Peppol bis format as standard. Entities would be able to mutually agree to use other formats if these comply with the relevant European standard (EN 16-931).

EU DEROGATION

To implement the e-invoicing obligation, Belgium is in principle required to receive a derogation from the European Commission. However, with the adoption of the ViDA (cfr. see infra) proposal this requirement will become obsolete, effectively clearing the path for Belgium to proceed without further additional administrative hurdles.

VAT in the Digital Age: redefining the VAT system for Europe's digital future

The political consensus on the VAT in the Digital Age (ViDA) package on November 5, 2024, represents a significant step in modernizing VAT systems across the EU and adapting it to today's digital economy. Several measures of this ViDA package relate to digital reporting requirements that will impact all businesses with operations in the EU.

DOMESTIC LEVEL

Once the proposal comes into force, EU Member States will be able to mandate e-invoicing for domestic transactions without requiring prior approval from the European Commission. As a result, most EU Member States are expected to move forward with introducing such mandates, adding to those already in place (e.g., Italy, Poland) and those announced (e.g. Belgium, Germany, France, Spain, Romania).

Next to that, Member States introducing such e-invoicing mandates will have to align their e-invoice format with the EU standard from 2030 (or 2035 at the latest for Member States that already had a form of digital reporting implemented or received a derogation from the European Commission) to ensure interoperability.

EUROPEAN LEVEL

Expected from 2030, the most transformative element of the ViDA reform is set to kick in: the introduction of near real-time digital reporting based on structured e-invoicing for cross-border supplies of goods and services within the EU. This implies that a structured e-invoice will be required for all cross-border supplies of goods and services in the EU. Invoice issuers, and potentially recipients, will also be required to report invoice data to their national tax authority, which will forward the information to a central European data hub.

Opportunities and challenges of e-invoicing

Electronic invoicing offers numerous advantages that can significantly impact a company's finances and efficiency, but it is equally important to evaluate the associated challenges.

OPPORTUNITIES

- E-invoicing reduces expenses associated with paper, printing, postage, and manual data entry, leading to significant cost savings over time.
- Automated invoicing quickens the billing cycle, enhancing efficiency and enabling tax process automation and improvement.
- Quicker invoice processing and delivery result in faster payment cycles, improving cash flow and working capital management.
- Electronic formats and automated workflows minimize errors, reducing disputes and improving the accuracy of financial data.
- E-invoicing systems help maintain accurate records, facilitating retrieval and audit preparation, leading to improved compliance with tax and regulatory requirements.

CHALLENGES

- Different countries have varying e-invoicing and e-reporting requirements, leading to a complex regulatory landscape that is constantly evolving and requires follow up.
- E-invoicing and e-reporting affect various departments such as Finance, Accounting, Tax, Sales, etc., causing structural changes in a wide variety of processes. Finding the right solution that meets the company specific requirements may be challenging.
- Multiple data sources, such as ERP systems, can result in inconsistent and poor-quality tax data.
- E-invoicing and e-reporting enhances tax authorities' ability to detect non-compliance, possibly leading to more automated audits and penalties.

WHY ACT?

The shift to e-invoicing is more than a regulatory requirement – it is a strategic opportunity for businesses to improve their finance operations and enhance compliance to reach an efficient and automated finance function. Despite the challenges, its long-term benefits for efficiency, transparency, and security make it a pivotal step in the digital transformation journey.

Symposium in Celebration of UNESCO Intangible Cultural Heritage Registration

BREWING CULTURE

Shaping the Future of Japanese Traditional Sake-Making

Monday, 3 February 2025 - Corinthia Grand Hotel Astoria, Brussels
Wednesday, 5 February 2025 - HopSaké, Bazel (Kruibeke)
By Dirk De haene, Managing Partner, OSKAR D & BJA Editorial Committee Member

In December 2024, Traditional knowledge and skills of sake-making with koji mold in Japan was officially designated as a UNESCO Intangible Cultural Heritage. To commemorate this achievement, the Government of Japan hosted a symposium and reception on 3 February to raise awareness of sake and other Japanese alcoholic beverages, highlighting their cultural significance.

We had the honor of attending this special event at the invitation of Mr Konishi, President of Konishi Brewing Company, President of the Japanese Koji Sake Preservation Society, and Vice President of the Japan Sake and Shochu Makers Association.

Held at the very recently renovated Corinthia Grand Hotel Astoria, the symposium took place in the heart of Brussels, a city deeply connected to beer culture. Notably, Belgian beer was also recognized as a UNESCO Intangible Cultural Heritage in 2016.

The event brought together local restaurateurs, sommeliers, distributors, and professionals from the food and beverage industry, alongside media representatives, journalists, and influencers. In total, more than 70 participants, including government officials, attended the symposium.

The symposium commenced with a video screening, followed by opening remarks from HE Masahiro Mikami, Ambassador Extraordinary and Plenipotentiary of Japan to the Kingdom of Belgium.

Keynote Speeches

Mr Konishi delivered the first keynote speech: An Overview of Traditional Sake Brewing—Its Cultural, Historical, and Technical Value. He emphasized the importance of sake culture and encouraged attendees to visit Japan for Expo 2025 in Osaka, suggesting to visit some sake breweries at the same time.

Next, Krishan Maudgal, CEO of the Belgium Brewers Association, delivered a keynote speech sharing his expertise on Belgian beer culture. His presentation, titled “An Overview of Belgian Beer Culture and Its Potential Affinities with Sake,” explored the connections between these two rich brewing traditions.

Following the keynote speeches, attendees participated in a sake-tasting session led by Kenjiro Monji, Former Ambassador of Japan to UNESCO and a recognized Sake Samurai, alongside Saori Nishida, a distinguished sake sommelier. Guests had the opportunity to sample four distinct sakes, each showcasing unique characteristics.

The event continued with an engaging panel discussion, where the four speakers delved into three key topics:

› The Art of Japanese Sake Brewing
› Cultural and Traditional Connections
› Diverse Ways to Enjoy Sake

Fun fact:
Did you know that in 1921, the Showa Emperor, then a young Japanese prince, stayed at the Astoria hotel during his visit to Belgium? Decades later, we were thrilled to host an unforgettable evening celebrating the art of traditional Japanese sake-making.

A Culinary Experience: Sake & Foodpairing
The second half of the event featured an introduction to sake-pairing cuisine by Chef David Martin, Head Chef of The Palais Royal Restaurant and former leader of the Michelin-starred La Paix.

To mark the occasion, Ambassador Yudai Kano, Permanent Delegate of Japan to UNESCO, delivered opening remarks and proposed a toast, officially commencing the tasting event. Guests enjoyed sake served in specially designed cups, accompanied by a thoughtfully curated pairing menu crafted by Chef Martin.

Konishi Sake Celebration Dinner at HopSaké, Bazel (Kruibeke)
A few days later, on Wednesday 5 February, we had the honor of welcoming Mr Konishi as our special guest at the Sake Celebration Dinner, hosted by HopSaké and Flexum. In our former chapel in the picturesque village of Bazel guests could enjoy an exquisite foodpairing dinner, featuring a carefully curated menu by Chef Jordi Hiel (Studio Hiel), complemented by a selection of Konishi's expertly matched sakes.

Throughout the evening, Mr Konishi enthusiastically engaged with attendees, answering questions and sharing insights on how to fully appreciate sake. He concluded the event with a special gesture, personally signing bottles of his Akafuji Junmai Ginjo Sake, leaving guests with a memorable keepsake.

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OPPORTUNITY TO BECOME A GENERAL SPONSOR OF THE 160TH ANNIVERSARY OF FRIENDSHIP BETWEEN JAPAN AND BELGIUM

Dear Members,

In 2026, we will proudly commemorate the 160th anniversary of the establishment of diplomatic relations between Japan and Belgium. This milestone reflects the enduring and deep relationship between our two nations, enriched by the warm, cordial ties between the Belgian Royal Family and the Japanese Imperial Family. The high-level economic mission led by Her Royal Highness Princess Astrid to Japan in December 2022 has already resulted in significant investment activities and partnerships across various sectors.

As we approach 2026, our hope is to further enhance these bilateral ties by organizing and supporting a series of events aimed at deepening exchanges and fostering mutual understanding between the people of Japan and Belgium.

To this end, the Embassy of Japan, the Belgium-Japan Association & Chamber of Commerce (BJA), Nihonjinkai, and the Honorary Consul General of Japan in Flanders have come together to form a preparatory committee to plan and implement the celebrations. Early discussions are already underway to ensure that these events will promote a greater appreciation of Japan at the heart of Europe.

Recognizing the importance of the necessary resources to make these events truly impactful, we are reaching out to a select number of companies, including yours, with an invitation to become a "General Sponsor" of the 160th Anniversary celebrations. Given your company's significant role in fostering successful business relations between Japan and Belgium, we would be deeply honored if you could consider partnering with us for this special occasion. We kindly ask you to consider sponsoring at one of the following levels: €10,000, €20,000 or €30,000.

In addition, we would be most grateful for any in-kind contributions, such as airfares for Japanese cultural or sports figures attending events in Belgium, or the provision of complimentary venues for cultural activities. Should you have any plans in these areas, we would greatly appreciate you sharing that information with us.

We will continue to update our sponsorship opportunities and event details and will keep all interested organizations informed as we move forward towards 2026.

Thank you in advance for your kind consideration. We sincerely look forward to the opportunity to collaborate with you in celebrating this important milestone in the friendship between Japan and Belgium.

For any inquiries into the sponsoring modalities, please feel welcome to contact the Embassy of Japan in Belgium at the designated contact: 160anniversary@bx.mofa.go.jp.

With warm regards,
The Preparatory Committee of the 160th Anniversary

Gilbert DECLERCK
President of BJA

Haruhisa OKAMOTO
President of Nihonjinkai

Masahiro MIKAMI
Ambassador of Japan to Belgium

Piet STEEL
Honorary Consul General of Japan in Flanders

Exploring Innovation at Port Oostende – where Maritime Industry meets Research & Development
海事産業と研究開発を繋ぐオーステンド港 - 革新を探る特別訪問

Tuesday, 10 December 2024 – Port Oostende

Prof Gilbert Declerck, Member of the Board at imec International and BJA President, welcomes the guests to the Port Oostende by highlighting the significance of the Port in strengthening economic ties between Belgium and Japan.

Over 30 enthusiastic participants joined the exclusive visit to Port Oostende, a hub that exemplifies the synergy between maritime industry and research-driven innovation.

Dirk Declerck, CEO of Port Oostende, is introducing the port's operations and its forward-thinking vision.

On Tuesday, December 10, 2024, the BJA organized an exclusive visit to Port Oostende, showcasing the synergy between the maritime industry and research-driven innovation. Participants explored the port's cutting-edge infrastructure, its role in global trade, and its leadership in sustainable energy solutions.

Prof Gilbert Declerck, BJA President and Board Member at imec International, welcomed attendees and highlighted the port's significance in strengthening Belgium-Japan economic ties. As a key gateway for Japanese industries, Port Oostende supports vital sectors like automotive and manufacturing, enhancing seamless trade.

Dirk Declerck, CEO of Port Oostende, presented the port's operations and vision, focusing on its innovative offshore wind energy initiatives and commitment to a sustainable, circular economy.

After a networking luncheon, attendees joined a guided bus tour led by Steve Declercq, the Port's Business Development Director. The tour showcased the port's advanced facilities and its pivotal role in the offshore wind sector, underlining its contributions to Europe's Green Deal and sustainability goals.

The event concluded with a networking dessert session, fostering discussions among industry, research, and development representatives. Participants left inspired by Port Oostende's role as a bridge between nations and a driver of maritime innovation and sustainability.

MAJOR TAX MEASURES

in the Arizona Federal Government Agreement

By Wim Eynatten, Partner, Deloitte Belgium, BJA Board Member and Chair BJA Legal & Tax Committee

After almost eight months of negotiations, Belgium's new Federal Government has introduced a coalition agreement featuring significant changes to tax and labour law policies that could impact businesses across the country.

This article outlines the tax measures included in the Arizona Federal Government Agreement and is structured based on the key objectives the new Government aims to achieve.

As a preliminary remark it should be noted that there are outstanding uncertainties regarding the government agreement itself. While the Arizona coalition parties announced having reached an agreement on 31 January 2025 there are indications based on several press articles that these parties seem to have a different interpretation of some parts of the federal government agreement, particularly regarding the so called "solidarity contribution". The Dutch and French versions of the governmental declaration at our disposal showed some discrepancies (this was pointed out during the parliamentary discussions). The Dutch version is expected to be the final version (for the Flemish parties), while the French version appears not to be final. Upcoming changes cannot be excluded.

Furthermore, while the federal government agreement provides that the tax measures will be introduced as of 2026, budgetary tables at our disposal already indicate impacts as of 2025 for some of the measures.

A higher net salary

The tax reform will increase the net wages of everyone who works from 1 January 2027, with a focus on wages below the median. Net wages will increase during the legislature to lead to a difference between active and inactive of at least EUR 500. This will be achieved primarily thanks to:

- An increase of the tax-free allowance for professionally active individuals.
- Reduction of the Special Social Security Contribution and reinforcement of the work bonus (*"werkbonus/bonus à l'emploi"*). The gross salary should be equal to the net salary for persons earning minimum wages.
- A new deduction for (individual) entrepreneurs is introduced as of 2027.

Retired persons who continue working after either a career of 45 years or after the legal age of retirement will be subject

to a final withholding tax of 33% (if more beneficial than the current progressive tax rate).

The tax reform should once again make it more interesting to reward personnel in cash, rather than in benefits in kind. The existing collective bonus systems (CBA 90, profit premium, etc.) will be simplified and harmonized. This harmonization should not lead to an increase of the tax burden for the employer nor the employee.

The tax-free sum for children at charge will be equal for each child (budget neutral measure). The increased tax-free sum will only apply for parents who are really single.

Improving competitiveness

The tax reform aims at rendering the Belgian economy resilient, innovative, and sustainable, so that Belgium is not only competitive compared to other countries but stands out compared to these other countries. This will be realized through cost reductions for enterprises and the stimulation of innovation.

IMPROVING THE COMPETITIVENESS OF THE BELGIAN ECONOMY

The new Government will foresee a broad envelope to address in a structural way competitive handicaps of the Belgian economy, primarily via a reduction of energy costs, a reduction of salary costs for low and average salaries and the introduction of a wage ceiling for employer social security contributions (as of the wage level of the Belgian prime minister). Measures to reduce cross-border purchases will also be adopted.

ATTRACTING (NEW) INVESTMENTS

Improvement of the tax regime for in-bound taxpayers to attract and retain international talent to Belgium: increase of the tax-free allowance from 30% to 35%, abolition of the ceiling of EUR 90,000 and reduction of the minimum remuneration from EUR 75,000 to EUR 70,000.

More attractive, flexible, and administratively simpler system of fiscal consolidation in corporate income tax by extending the regime to indirect participations, not excluding new companies anymore and allowing the deduction of the Dividend-Received-Deduction (*"RDT/DBI"*) from the group contribution.

The investment deductions can be carried forward without limits.

To increase the purchasing power, social partners will, as soon as possible, increase the maximum employer's contribution for meal vouchers by two times EUR 2 during the legislature. The tax-deductibility for employers will be amended accordingly. The possibilities of use of meal vouchers will be increased. Other forms of cheques (eco-cheques, culture cheques) will be gradually abolished, in consultation with the social partners.

Accelerated depreciation of certain investments, e.g. in research and development, defence and energy transition. For large enterprises, it will consist in temporary regime allowing a 40% tax depreciation of the acquisition value during the first year. For SME's, degressive depreciations will be possible again.

The 'taxation of foreign investments' unit will be turned into an 'investments' unit for Belgian and foreign enterprises investing in Belgium.

Innovative companies in the field of maritime transport with sufficient substance must be able to continue to benefit from the tonnage tax system. including for multi-purpose ships. The regime is improved and simplified. Proactive role to be played by Belgium to negotiate international agreements to create an international playing field from the point of view of taxation and carbon emissions.

STIMULATION OF INNOVATION

Regarding the investment deduction for R&D, the regional attest requirement will be abolished.

An agreement will be concluded between Belspo and the tax authorities, with clear modalities of collaboration, guaranteeing the loyalty between both administrations and ensuring legal certainty for taxpayers.

Possibility of recognition as a "research center" for enterprises realizing structural R&D, creating long term certainty.

Administrative simplifications

Amendment of legislation on the UBO register will be introduced to reduce administrative burden.

Specific provisions regarding digital counters will be introduced.

It will be investigated how the current exemptions from withholding tax on dividend and interest income can be simplified.

Mandatory use of e-Box in business context will be foreseen for 2026.

Stimulation of investments

Financial investments are currently subject to various tax regimes. Investors should make investment decisions based on economic considerations, without disproportionate im-

pact of tax regulation on these decisions. These tax regimes will be aligned where necessary and rendered simpler and more transparent for the investors.

Existing tax reductions on investment income will be simplified. The increased individual pension saving will be integrated in the original pension saving in a budgetary neutral way.

In the event of a negative judgement from the Court of Justice of the European Union ("CJEU") regarding the exemption of income from (Belgian) savings deposits, the Minister of Finance will submit a proposal within three months in which current reductions and exemptions are harmonized.

A system similar to the previous *Cooreman-Declercq* system will be introduced to stimulate investments by individual savers in the economy. This system will be bundled with the existing tax reductions for starting companies and growth companies. Abuses will be tackled.

Ensure legal certainty for occasional/miscellaneous income (Article 90, 1° Income Tax Code) by introducing an exemption for a maximum amount of EUR 2,000. This does not impact the non-taxation of income that does not fall under Article 90, 1° Income Tax Code (i.e. tax-free gains).

Modernization and simplification of the stock exchange tax to ensure a level playing field between various types of investment (financial instruments, companies and funds). The provision for funds of funds will be revised and clarified. Accounting and administrative obligations will be reduced. Reduction of compliance obligations for IPO's.

The legislation on private *privak / pricaf* will be relaxed to reinforce venture capital.

Climate

The tax reform will uphold the opportunities that the climate challenge offers for our enterprises and help all households to render the transition that is required affordable.

The limitations to the carry-forward of the investment deduction will be abolished. The investment deduction will be simplified and rendered more accessible in particular for investments in the energy transition. The restriction related to the existence of a financial support from European authorities (environmental list) will be abolished. The rates of deduction for investments on the energy, mobility and environment lists will be harmonized at 40%.

Tax authorities will publish an administrative circular regarding the VAT deduction rate for mixed use company bikes.
The VAT rate for heat pumps will be reduced from 21% to 6% for the upcoming 5 years.

The scope of the existing VAT regime for demolition and reconstruction (6% VAT rate) will be expanded to delivery of immovable property, existing social benefits being maintained. The surface criterion will be limited to 175 m2 for deliveries. The government will elaborate a clear definition of renovation works and will investigate how to introduce of a sustainability condition in the future European VAT legislation, without additional administrative burden.

Investigation of a support mechanism for social lease of electric vehicles, aimed at employees having income under a certain threshold.

Conditions of access to the tax deduction for car sharing will be reviewed. Intention to abolish the limitation to enterprises formally organizing car sharing and providing a financial contribution.

Progressive abolition of the premium for new vans using fossil fuels when sufficient alternatives at an affordable price will exist. Temporary increased deduction for electric vans and trucks to stimulate investments in these alternatives.

Thorough greening of the Belgian maritime fleet by creating fair competition for bareboat charters. For payments in the frame of such bareboat charters, a movable withholding tax exemption will be foreseen, in line with international standards at OECD level. The withholding tax exemption will be subject to conditions guaranteeing the greening of the fleet and the absence of tax optimization in the event of payments to related enterprises. Upon the implementation of this provision, European state aid legislation will be complied with while keeping in mind the objective to create conditions of fair competition.

Simplification of income tax

The Government strives for an efficient, fair, and simpler income tax environment. The current complexity of the income tax system often constitutes a challenge, primarily for SME's.

The corporate income tax regime will be simplified, and its predictability will be improved. The Government aims for an individual income tax system which is simpler to understand, so that taxpayers can more easily comply with their obligations without unnecessary complications.

The government will review the possibility to introduce an optional simplified system of disallowed expenses.

Simplification of the corporate tax system through an abolition or simplification of various exceptions, exemptions, …

(abolition of the exemption for social liabilities, private PC plan and exemption of the capital gains on company vehicles). No impact anymore of the signature of a tax shelter agreement on the increase due to insufficient prepayments.

The rules regarding the tax-deductibility of car costs will be simplified.

As an electric company car is not an option for everyone, a longer transitional period is provided for the tax deductibility of costs related to hybrid vehicles.

Continuation of the maximum deduction rate for hybrid cars at 75% until the end of 2027, followed by a decrease to 65% in 2028 and 57.5% in 2029 (simultaneously with the decrease for electric vehicles). These deduction rates will apply for the entire duration of the vehicle's use by the same owner/lessee. The fuel costs of hybrid cars will remain 50% deductible until the end of 2027. The electric consumption costs of hybrids will have the same deductibility as those for electric models.

An exception to this limited deductibility for hybrid cars with emissions of up to 50 grams/km will be introduced. If the percentage according to the deduction formula is higher than 75%, the higher percentage may be applied until the end of 2027.

The mobility budget will be amended and will become a mobility budget for everyone. It will start from the principle of a putting at disposal a budget which can be spent to all types of transportation basis on their actual value. The new regime will replace the current interventions by the employer in the commuting costs. The new regime will have a tax friendly character. Grandfathering rules will be foreseen. It will be offered systematically as a possibility to employees who are entitled to a company car.

Abolition of small reductions, exceptions and exemptions:
- tax reduction in the context of investments in development funds for microfinancing;
- tax reduction for domestic servants;
- tax exemption for additional staff with a low wage and for additional staff for export and total quality management;
- increased deduction of professional expenses for local mandates;
- tax reduction for adoption costs;
- tax reduction for legal aid;
- tax reduction for donations decreases from 45% to 30%;
- increased allowance for long-distance travel;
- PC-private plan;
- tax reduction for capital losses incurred due to the complete distribution of the corporate assets of a private *privak*;
- tax reduction for electric motorcycles, tricycles, and quadricycles;
- increased cost deduction of the internship bonus wages ("*stagebonusloon*");
- exemption for commuting by car will not be indexed once.

Increase of the minimum wage from EUR 45,000 to EUR 50,000 for company directors to benefit from the reduced corporate tax rate of 20% on the first EUR 100,000. This threshold will be indexed going forward.

The possibility to pay the annual director's remuneration) as a benefit in kind will be limited to maximum 20% of the yearly gross salary. Additional bonuses on top of the gross (fixed) remuneration are still possible.

New framework for costs proper to the employer will be introduced.

Development of legal framework for flexible rewards. Reducing the pressure on gross wages by limiting the gross salary sacrifices to 20% of the gross annual salary. Additional bonuses can still be granted on top of the (fixed) wages. Administrative simplicity will be ensured.

Curtailment of business subsidies
The government strives to use subsidies in a more focused way and leverage financial resources more efficiently.

The plus plans will be amended. For the first employee, a reduction of contributions by quarter (EUR 2,000) is provided. Application of a reduction of EUR 1,000 by quarter from the 2nd to the 5th employee for the first three years of employment.

The Government will review which fossil subsidies can be reduced and within which timeframe this phasing-out can be realized, and this without generating any negative impact on the economy, the purchasing power or the cost of doing business.

In the framework of the Fit for 55 package, a new system of trading of CO2 emissions quotas (ETS2) will be implemented by the European legislator for specific sectors. The underlying funding is used to accompany the energy transition for citizens and enterprises.

VAT for the installation of a boiler using fossil fuels will be increased from 6% to 21% in the event of a renovation (for dwellings older than 10 years).

VAT on coal will be increased from 12% to 21%.
A tax shift will be realized on energy products (electricity,

gas, fuel ...) so that it contributes to reaching climate objectives without increasing the average bill of households and enterprises. Tax shift to be realized after reviewing the impact of the introduction of ETS2.

Harmonization of the flight tax for travel in and outside the EU to EUR 5.

The possibility to introduce a kerosene tax is investigated. Active role to be played by Belgium in the revision of the Chicago Convention of 1944. Improvement of the international train connections between high-speed train (TGV/HST) nodes and Zaventem airport. An access to the train network will be provided for the airport of Charleroi.

Collaboration with European and international partners
The Government will closely collaborate with European and international partners to strive for a greener taxation to accelerate the transition to a low-carbon economy and at the same time creating a level playing field for enterprises in the whole of Europa. The Government will also engage itself to increase European cooperation to address cross-border tax evasion.

Implementation of the international agreements on a digital tax. Unilateral introduction from [2027] of a digital tax in the absence of an agreement at European or international level. A level playing field between Belgian and foreign enterprises active on the Belgian market will be ensured.

Belgium will fully cooperate with the OECD initiatives for a fairer taxation where unanimity exists within the EU and OECD. It will consider both the competitivity of its enterprises and fair taxation before accepting any proposal.

Legal certainty
The Government will do its utmost best to guarantee the legal certainty and stability of the application of existing partial wage tax exemptions. For shift and night work, the Government will provide a system that guarantees the fundamentals and the benefit after the temporary arrangement ends. It will be checked whether changes are required in view of possible changes to the provisions related to night work. An evaluation of the efficiency and output of all partial wage tax exemptions will be performed.

There will be one single point of contact per taxpayer for all tax inspections and/or ongoing disputes or questions, easily reachable and available to meet.

Mandatory publication by the tax authorities of all case law in which they are involved.
Simpler and more streamlined tax audits through standard reporting will be introduced.

Reinforcement of legal certainty through a commitment to publish administrative circulars and amend administrative commentaries shortly after the publication of new legislation. Commitment of the Government not to enact retroactive legislation and towards a more thematic tax legislation.

Set up of a working group in charge of redrafting the income tax code (without substantive changes), rendering the current set of rules simpler and more transparent.

Restoring of the level playing field between the taxpayer and the tax authorities through a taxpayer's charter providing a harmonization of statutes of limitation, the right to a direct and personal contact with tax authorities, the right to mistakes, to privacy and the inviolability of the home, as well as a limitation of the duration of tax audits and an efficient process to manage complaints related to serious internal dysfunctions.

Relaunch of "horizontal supervision" and granting of certain benefits for participating companies. Account management will be implemented for large enterprises.

Strengthening of the Ruling Commission, its autonomy of decision-making being preserved. Evaluation of its current functioning, including the nomination process of College members. Improvement of accessibility for SMEs and individuals and special attention to be given to major files impacting investments and employment in Belgium.

Evaluation of the functioning of the local tax offices to allow individuals and SMEs to obtain faster answers to simple questions.

Additionally, evaluation of the mediation service (including nominations of the College). To reduce the backlog in tax litigation cases before Belgian courts, the mediation service is transformed into an arbitration service. Access to this service will only be possible after the administrative procedure. Processes will be implemented to prevent dilatory proceedings and arbitrary taxations. Independence and impartiality of tax arbitrators will be guaranteed. The losing side will bear the entirety of the costs of the arbitration.

Clarification and qualitative improvements to the partial wage tax exemption for researchers to guarantee a maximal legal certainty, efficiency, budget management and stability. The scope of the partial wage tax exemption for universities, "*hogescholen/écoles supérieures*", university hospitals and funds for scientific research will be amended. Clarification of the scope of application of the provision for recognized sci-

entific institutions by providing objective criteria and transparent rules.

For legal entity tax purposes ("*RPB/IPM*"), possibility to have a taxable period deviating from the calendar year.
Further extension of the Belgian network of double tax conventions, specifically for emerging economies, and prompt ratification thereof.

Introduction of a simplified mandate and introduction of a single mandate for professionals (including lawyers), required for introduction of e-Box.

A better spread of tax deadlines will be introduced.

Stable and transparent legal framework for the gaming and betting sector will be introduced.

The legislation regarding patrimonial documentation will be coordinated in a single code, modern and transparent increasing legal certainty.

Amendments to the system of lottery introducing receipts to reduce tax fraud.

Introduction of a clear legal system for assignment allowances of officials sent on mission.

Revision of the sanction policy during tax audits, both in direct and indirect tax matters.

The cash for tax rule will only apply to repeated violations triggering at least a 10% tax increase and will not apply to violations in good faith or administrative oversights. The compensation with the current year loss will become possible (but not with tax losses carried forward from previous years).

Revision of tax penalty policies in income tax and VAT. Absence of sanction in the event of a first infraction in good faith.

The principle of the protection of legitimate expectations is formalized in the tax law, implying that no penalization occurs when a taxpayer takes a filing position that was already subject of a tax audit without adjustment.

The VAT sanction policy will be modernized and will e.g. consider the absence of financial damage for the treasury as an attenuating circumstance.

The opportunity to provide an exemption of sanctions in the event of an "objectively defendable point of view" in line with the Dutch legislation will be reviewed.

To improve the tax technical quality of existing and future tax legislation and evaluate in a systematic way their economic, social and environmental impacts, the Government will review the role and composition of the high council of finance ("*HRF/CSF*") section taxation and parafiscal levies. On the one hand, the nomination procedure is reviewed. On the other hand, its objectives are amended to allow an evaluation of existing and future tax or parafiscal legislations.

Combatting tax fraud
Combatting tax fraud will be an absolute priority for the Government.

The tax administration's control capacity and specialized knowledge will be reinforced by the recruitment of 300 persons with a focus on fight against tax fraud (special tax inspection, social fraud, judicial police, justice ...).

Increased cooperation between tax authorities and other relevant authorities (justice, police ...) will be introduced.

Handling of tax controversy files within a reasonable timescale will be accelerated. This includes an increased use of the mediation procedure by tax authorities as well as the review of the possibility to assign legal cases to courts with less workload.

New policy regarding tax penalties will be introduced.

Tax declaration, tax audit and collection of taxes will be improved. The feasibility and opportunity of a single tax balance including all sums due to a public entity, including taxes. Better recovery of taxes due and better control of conditions of grant of social benefits thanks to a better exchange of information with other regional and foreign authorities.

A clear legal framework for the use of unlawfully obtained probative data will be introduced.

Investigation and assessment periods and penalties applicable to several types of taxes will be harmonized, providing a level playing field between tax authorities and taxpayers:
- The standard statute of limitation (investigation and assessment) in tax matters will remain 3 years and will be extended to 4 years for complex and semi-complex tax returns. To be calculated as of the first day of the tax year.
- In the event of tax fraud, the statute of limitation will be extended to 7 years (8 for complex and semi-complex tax returns) as of the first day of the tax year.

For legislations based on lists of tax havens, legal certainty will be improved by providing that these legislations are based on the existing list per January 1 of the taxable period

and applicable for the entire taxable period.

The procedure to access banking information will be made more efficient for both tax authorities and financial institutions.

Leveraging Data Mining and Risk Detection. Inclusion of crypto accounts, online gambling accounts (› EUR 10,000) and foreign accounts in the Central Contact Point of the National Bank.

Mandatory publication of annual accounts of non-profit organizations ("*ASBL's/VSW's*") and foundations with the Belgian National Bank "*balanscentrale/centrale des bilans*" replacing the obligation to deposit with the court. Administrative costs for publication will be abolished.

Introduction of near "real-time invoice reporting" as from 2028 for transactions between VAT taxpayers and transactions for which a registered cash register is used. Extra support will be provided for small businesses and self-employed.

Increased efforts to conclude agreements with other countries on the automatic exchange of information, specifically with emerging economies.

The Government will support Regions willing to tackle share deals with respect to real estate companies.

Abuse of private foundations will be addressed by amending the federal legislation defining what is a selfless ('*belangloze'/'désintéressé*') objective and by evaluating the sanction mechanism. Notaries will also be held accountable. In cases of improper use of a foundation, the tax authorities will have the possibility to request dissolution of the foundation. Improvement of the exchange of information and cooperation between the different services in charge of tax audits.

Cooperation agreements will be used to improve the exchange of information and cooperation between the different services in charge of auditing taxpayers.

The application of income tax to the not-for-profit sector will be amended in the light of amendments to the Code of Companies and Associations.

The system of enforcement of penalties via court ('*dwangsom'/'contrainte*') when a taxpayer willingly hinders a tax visitation will be replaced by a minimum taxable base.

A cooperation agreement is concluded between the federal state and the regions, allowing the communication of the individual tax returns of the last three years to the competent region in the event of death.

The EU FASTER Directive will be transposed into Belgian domestic tax law.

In alignment with the regions, a permanent tax regularization process, stricter than the previous ones, will be implemented with envisaged rates of 30% (non-time-barred capital) and 45% (time-barred capital), except for taxpayers who can demonstrate that they are acting in good faith.

Customs & Excises

Customs processes must be faster, simpler and digital to reinforce the competitiveness of the Belgian harbors and logistic centers. To this end the following measures will be introduced:

- Better cooperation between customs authorities and other public instances.
- Facilitating requests of binding tariff information with customs authorities.
- Customs processes: faster, simpler, and further automation and digitalization.
- Improvement of the status of Authorized Economic Operator (AEO).
- A new (more transparent and simpler) customs and excises Code will be worked on.
- The excise legislation will be codified and modernized in a coherent Excise Duties Code.
- Increased collaboration between customs authorities and private partners.
- Leverage excise duties for a comprehensive and strong anti-tobacco policy.
- Professional diesel: maintain a competitive advantage compared to France and other neighbouring countries.
- Consider decrease of other excise duties to counter cross-border purchases.
- Reduce the packaging tax for all products that are significantly more expensive than in neighbouring countries.

Budget

The overall effort of the above-mentioned measures will be financed as follows by the Government: Primarily thanks to the impact of the planned structural reforms, amongst others of the labour market and pensions, including payback effects. This should according to the Government represent 2/3 of the overall effort by the end of the legislature.

The remainder will be financed by discretionary measures which should not exceed 1/3 of the overall effort at the end of the legislature. This share (1/3) of the overall effort is itself spread between the management of the increase of expenses (for at least 2/3 of the amount) and a contribution by the 'strongest shoulders' and miscellaneous income (for at most 1/3 of the amount).

This last contribution (strongest shoulders and miscellaneous income) is, on top of income from the fight against social and tax fraud, financed by the following measures:

DIVIDEND RECEIVED DEDUCTION:
- The participation exemption becomes an exemption instead of a deduction (increase of the opening balance of the reserves).
- The participation condition of 10% remains unchanged, while the alternative threshold of EUR 2.5mio will be increased to EUR 4mio. The participation exemption and the exemption of capital gains on shares for corporate income tax purposes will be restricted by adding to the EUR 4mio threshold the requirement that the participation qualifies by nature as a financial fixed asset. An exemption will be provided for SMEs (Article 2, §1, 4°/1 Income Tax Code), i.e., is only applicable to dividend distributions between large companies.
- A 5% levy will be introduced for capital gains on so-called DRD Funds ("*SICAV RDT"/"DBI-BEVEK*") upon exit. The imputation of withholding taxes for corporate income tax purposes will only be possible provided that, during the income year of receipt of the distribution, the minimum remuneration is paid to the company manager ("*bedrijfsleider/dirigeant d'entreprise*").

BANK CONTRIBUTIONS: the total contribution of banks will remain at the same level as in 2025. The objective of 1.8% is maintained for the guarantee fund. An investment strategy will be established for the fund of guarantee of deposits.

The possibilities to tackle the avoidance of the annual tax on securities accounts will be investigated, in line with the recommendations of the Court of Auditors.

SOLIDARITY CONTRIBUTION: introduction of a general tax of 10% on future capital gains realized on financial assets generated as of the entry into force of the contribution. Historical capital gains are hence exempt.

Capital losses of the year will be tax-deductible, without possibility of carry forward of any excess.

An exemption of EUR 10,000 will be introduced to keep small investors out of the scope of this new tax. This amount will be indexed yearly.

In the event of substantial participations of at least 20%, EUR 1mio will always be exempt. Furthermore, the following tax rates will apply:
- A capital gain between EUR 1mio and EUR 2.5mio will be taxed at 1.25%.
- A capital gain between EUR 2.5mio and EUR 5mio will be taxed at 2.5%.
- A capital gain between EUR 5mio and EUR 10mio will be taxed at 5%.
- A capital gain as of EUR 10mio: will be taxed at 10%.

EXTINCTION OF FEDERAL TAX BENEFITS related to housing, except for the primary household.

CARRIED INTEREST: a specific and competitive (compared to existing regime in neighbouring countries) will be introduced to stimulate the activity of funds in Belgium. Maximum tax rate of 30%. No impact on existing plans.

HARMONIZATION OF THE VVPRBIS AND LIQUIDATION RESERVE REGIMES: The following changes to the liquidation reserve will be introduced:
- Waiting period reduced from 5 to 3 years.
- Dividend WHT increased from 5% to 6.5% from 1 January 2026 for newly created liquidation reserves. This means that the effective tax rate increases from 13.64% to 15%, in line with the VVPRbis effective tax rate.
- Advanced distributions (within the 3-year period) will be subject to the standard 30% withholding tax.

EXIT TAX: emigration of a legal person will be treated as a fictitious liquidation for tax purposes.

Final remarks

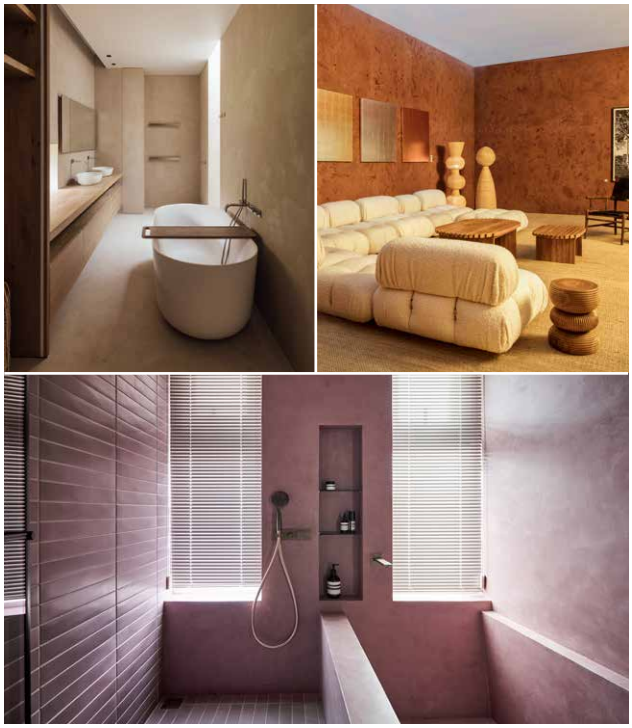
As already mentioned under the preliminary remarks, there are outstanding uncertainties regarding the government agreement and different interpretations regarding some of the tax measures by the coalition parties. These uncertainties should be clarified during the implementation of the government agreement into legislation in which all details and modalities of these tax measures should be addressed. The Legal & Tax Committee will closely follow-up on this legislative process and will also engage in consultation with the cabinet of the Minister of Finance in order to keep BJA Members informed on further developments regarding the tax measures of the new federal government.

The BJA would like to extend a warm welcome to its newest members:

Corporate Member

BEAL INTERNATIONAL SA

Founded in 1974, BEAL International is a Belgian family-owned company specializing in innovative construction and decoration products. Our flagship brands include MORTEX® (waterproof mineral coating), BEALSTONE® (Granito/Terrazzo-style cladding), and CAPILASIL® (humidity protection solutions).



Among the over 50 countries to which we export, Japan stands out as one of our most significant markets. Over the past two decades, we have experienced steady growth in Japan, collaborating with esteemed local distributors to introduce our innovative products.

In 2021, we opened a training center in Fernelmont, Belgium, where more than 2,000 applicators from all over the world come each year to learn to use our products. Looking ahead, we will inaugurate a new showroom and an on-site self-service store in 2025 to better serve our clients.

Under the leadership of Barbara and Kévin Thiry, BEAL International remains committed to innovation, quality, and strengthening its ties with Japan to drive future growth.

1974 年に設立された BEAL International は、革新的な建築・装飾製品を専門とするベルギーの家族経営企業です。当社の主力ブランドには、MORTEX®（防水性鉱物コーティング）、BEALSTONE®（御影石 / テラゾ風仕上げ）、CAPILASIL®（湿気対策ソリューション）などがあります。

当社が製品を輸出している 50 カ国以上の国々の中でも、日本は最も重要な市場のひとつです。過去 20 年以上にわたり、当社は日本において、革新的な製品を紹介するにあたり、信頼のおける現地の代理店と協力し、着実な成長を遂げてきました。

2021 年には、ベルギーのフェルネルモンにトレーニングセンターを開設し、世界中から毎年 2,000 人以上の施工業者が当社の製品使用方法を学ぶために訪れています。今後は、2025 年に新しいショールームとオンサイトセルフサービスストアをオープンし、お客様により良いサービスを提供してまいります。

バーバラ・ティリーとケヴィン・ティリーのリーダーシップのもと、BEAL インターナショナルは、革新、品質、そして日本との関係強化に引き続き取り組み、今後の成長を推進してまいります。

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FIPRA INTERNATIONAL

FIPRA is a public affairs agency at the intersection of business, politics and policy. As strategic advisors, we champion our clients' goals to deliver value and a win-win for stakeholders in a world of change that also impacts Japan. Independently operated from Brussels and backed by a global network, we're everywhere our Japanese clients need to be. With our network partner in Tokyo, we have been building bridges between the EU and Japan for decades and look forward to celebrating our 25th anniversary in Tokyo this June.

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TMI ASSOCIATES

TMI Associates is a leading law firm headquartered in Tokyo, Japan, with offices across the globe. In Europe, after the establishment of offices in London and Paris, we have established TMI Associates Europe S.R.L. in Brussels as its third European office.

As a full-service law firm, TMI Associates offers comprehensive legal support across a wide range of practice areas. Our European offices, in particular, are committed to assisting Japanese clients with legal matters related to EU competition law, GDPR compliance, renewable energy projects, and ESG initiatives. Furthermore, we provide strategic legal guidance to European companies looking to enter and expand within the Japanese market by using our deep knowledge and experience in cross-border transactions and regulatory frameworks.

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VONDELMOLEN

Vondelmolen is a 5th-generation Belgian family company with a proud tradition of crafting Soft Gingerbread for over 158 years. This delicately spiced and slightly sweet treat is deeply rooted in Belgium's culinary heritage and recognized as a regional product of Flanders. Using traditional recipes refined through generations and produced to the highest industrial quality standards, Vondelmolen masterfully combines tradition with innovation, creating Soft Gingerbread loved across Europe and beyond.

Did you know that Nello from The Dog of Flanders – Ouida, 1872 – loved eating Soft Gingerbread of Flanders? Inspired by this timeless story, Vondelmolen is proud to introduce the Almond Soft Gingerbread of Flanders to the Japanese market.

This tale has linked Belgium and Japan for generations.

By joining BJA, Vondelmolen aims to foster ties within the Belgium-Japan community and build meaningful collaborations celebrating shared values of quality and tradition.

ヴォンデルモーレン

ヴォンデルモーレンは、158 年以上にわたり生姜パン製造を手掛けるベルギーの 5 代続く家族経営企業です。この繊細にスパイスが効いたほのかに甘いお菓子は、ベルギーの食文化遺産に深く根ざしており、フランダース地方の地域特産品として認定されています。

代々受け継がれてきた伝統的なレシピを用い、最高水準の品質基準のもとで製造されるヴォンデルモーレンの生姜パンは、伝統と革新を巧みに融合させ、ヨーロッパをはじめ世界中で愛されています。

『フランダースの犬』(ウィーダ作、1872 年) のネロがフランダースの生姜パンを好んで食べていたことをご存じですか？この不朽の物語にインスパイアされ、ヴォンデルモーレンはネロが愛したアーモンド入り生姜パンを日本市場に紹介できることを誇りに思います。この物語は、世代を超えてベルギーと日本を結びつけてきました。

BJA への参入を通じて、ヴォンデルモーレンはベルギーにおける日本人コミュニティとの結びつきを深め、品質と伝統という共通の価値観を大切にし、意義深い協力関係を築くことを目指しています。

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DALDEWOLF

DALDEWOLF is an independent law firm with offices in Brussels (Belgium) and Kinshasa (DRC). Our Brussels team of approximately 50 lawyers offers legal services across various fields, including corporate law, investment regulations, dispute resolution, EU law, tax, employment, food law, real estate, and commercial law.

We have recognized expertise in complex litigation and arbitration, a practice led by Marc DAL, as well as in corporate law (Patrick DE WOLF and Fabian TCHÉKÉMIAN as leaders, with Xiufang (Ava) TU), food law (Aude MAHY), tax law (Yaël SPIEGL), and employment law (Robert DE BAERDEMAEKER).

Our approach is tailored to the needs of clients in industries such as food & feed, logistics, healthcare, technology, real estate, and infrastructure. With lawyers admitted to multiple jurisdictions, including New York, Paris, Geneva, and Shanghai, we are well-positioned to handle cross-border matters. As a member of BJA, we value engagement with fellow members.

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Associate Member

MULTIPOWR NV

Multipowr specialises in advanced wireless charging solutions for industrial electric vehicles. Building on a long-standing expertise in power electronics, Multipowr has developed cutting-edge technology that serves industries worldwide.

Multipowr focuses on compact and efficient charging solutions with charging currents of 40, 80 and 120 amps, tailored for applications such as autonomous mobile robots (AMR's), automated guided vehicles (AGV's) and forklifts. Our flagship product line, 'buzzard', reflects our company's commitment to innovation, sustainability and energy efficiency.

Multipowr's mission is to revolutionize industrial charging systems through collaboration, sustainable practices and high-performance technology. With a dedicated team of engineers and production workers, our company ensures quality from development to delivery.

Multipowr looks forward to strengthening ties with the community, fostering innovation and advancing the integration of wireless charging in global and among other - the Japanse - market.

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