

Auvibel and the private copying remuneration : explanation

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A. Parties liable to pay the remuneration for private copying

Code of economic law - Art.XI.229

The Royal Decree of 18 October 2013 with regard to private copying (the Belgian Official Gazette 03/09/2019), Chapter 1, Definitions

- As a <u>manufacturer</u> you place devices and blank storage media on the Belgian market which are subject to the levy for private copying.
- As an <u>importer</u> you place devices and blank storage media on the Belgian market, which are subject to the levy for private copying and originate from a country that is not a member of the European Union.
- As an <u>intra-EU purchaser</u> you place devices and blank storage media on the Belgian market which are subject to the levy for private copying and originate from a country that is a member of the European Union.

Note: Placing on the market refers to actions that can notably be undertaken when executing a *sales, rental, leasing or distribution* contract.

This obligation also applies to companies that are located abroad and offer and/or sell products liable for the private copying remuneration through their website to people that live or reside in Belgium.

B. When is the levy due?

The private copying remuneration is due <u>from the moment the device or storage medium is placed on the market</u> on national territory. Among the liable importers and the intra-EU purchasers we distinguish two sub-categories that permit us to determine the moment the product was placed on the market.

1. <u>Manufacturers and "exclusive or wholesale" importers or intra-EU purchasers,</u> whose main activity consists of making products available to other distributors:

Placing on the market on national territory means that one or more devices or storage media are <u>made</u> <u>available by them (e.g. sales, deliveries) in Belgium</u> (in so far as this does not concern export or intra-EU delivery from national territory).



2. <u>The "other" importers and intra-EU purchasers (retailers)</u> whose main activity consists of making products available to end users/consumers:

Placing on the market on national territory means <u>the importation and intra-EU acquisition</u>, respectively, (e.g. acquisition, delivery) of one or more devices or storage media.

C. How, when and what do I need to declare?

It is obligated to send a declaration to Auvibel (*online, by e-mail, post or fax*) **every month** before the 20th day that follows the month to which it refers. This obligation also applies to the months in which you have nothing to declare.

The monthly <u>declaration</u> (standard form) must mention: the <u>number</u> as well as the relevant <u>characteristics</u> of the product, which will permit us to determine the amount of the private copying remuneration.

D. Terms for the payment of the remuneration

60 days

Manufacturers and exclusive or wholesale importers and intra-EU purchasers need to pay the private copying remuneration within 60 days counting from the date of Auvibel's notification of the amount due.

Following notification

Other importers and intra-EU purchasers (retailers) need to pay the private copying remuneration counting from the date of Auvibel's notification of the amount due.

E. Invoicing of the devices and storage media in the distribution and sales chain

Manufacturers and exclusive or wholesale "importers and intra-EU purchasers":

Invoices delivered by this group, which relate to devices and storage media that were placed on the market on national territory, must clearly state the amount due for the private copying remuneration.

Distributors, wholesalers or retailers:

are not allowed to accept invoices from the individuals defined in the previous paragraph, if these invoices do not include the legally obligated references with regard to the private copying remuneration.