

Professional title as accounting-professional and tax expert also for employees

When you perform the activity of a bookkeeper as employee or civil servant, you can as from now join voluntarily the Institute of Accounting Professionals and Tax Experts. Earlier this was only possible and obligatory for self-employed bookkeepers in main or ancillary activity.

Institute of Accounting Professionals and Tax Experts

As from 1992 the activity of a self-employed bookkeeper and the professional title of Accounting Professional is legally regulated. As from 1999 this also goes for the professional title of Accounting professional and Tax Expert. Everyone performing these accounting services for third parties as a self-employed person, should join the Institute of Accounting Professionals and Tax Experts (hereafter referred to as IPCF). As from now also bookkeepers working as employee or civil servant can voluntarily join the IPCF (law of 25 February 2013, Belgian Official Gazette of 19 March 2013).

For the self-employed bookkeeper nothing changes. His professional title and professional activity remains legally regulated. We now refer to "external members" and "external apprentices" which perform the profession as a self-employed person and to "internal members" and "internal apprentices" who perform the profession as an employee or civil servant.

Admittance conditions

In order to join the IPCF, accounting professionals (and tax experts) should comply with the same conditions as their self-employed colleagues:

- 1.They should hold a recognized diploma;
- 2.They will have to pass an apprenticeship period of at least one year (maximum three years) and;
- 3.They will have to pass the exam (written and orally) and the end of the apprenticeship period.

Transitional period of 6 months

For accounting professionals (and tax experts) performing their profession solely as employee, a temporarily exception regime applies. They should not pass an apprenticeship period provided they hold a diploma recognized by the IPCF and they pass the exam during the transitional period.

These transitional conditions mean that they hold the same diploma as the external members and at least have worked effectively during 5 years in the 8 years preceding the application. Anyone not having a recognized diploma should prove 8 years of professional experience during the last 10 year preceding the application.

The transitional period runs from 1 July 2013 until 31 December 2013. Only during this period you can file an application. The application form will be available on the IPCF's website (www.bibf.be) of from 1 July 2013. After the transitional period the internal and external professional will be subject to the same definitive regime: recognized diploma, apprenticeship period and exam. If they want to change their capacity afterwards, they will be listed according to their social capacity.

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