

UPDATE : BELGIUM : September 2022

Overview	Legal Change	Action required
Anticipated introduction of Whistleblower Regulations into Belgian law, under the EU Whistleblowing Directive (the "Directive")	Due this summer, the introduction of the Directive into Belgian law is late but expected shortly. Many employers will need to introduce processes and train people in order to comply.	It is possible and advisable to anticipate and prepare for the new rules in advance of their coming into effect.
Who is affected?	The rules apply to any employee/official who obtains information at work.	All employers should become familiar with the new rules.
	 However, there are additional obligations on larger private employers: 50 or more employees : the employer must set up an internal reporting channel and whistleblowing procedure. These SME employers are given time to set up the internal procedures, possibly to end of 2023. Note that if their activities relate to anti-money laundering they must have an whistleblowing internal procedure even with less than 50 employees. 250 or more employees : the internal procedure should be in place within 2 months of the rules coming into effect. 	Larger employers should start preparing their internal procedures in anticipation of the new rules. Companies with more than 250 employees may have little time to implement.
Reporting channels and procedures	Companies will have some flexibility as to how to implement the internal reporting procedures but there will be a number of formalities to comply with, such as allowing for both verbal and written reporting. Organisation culture and resources will be taken into account. An anonymous reporting option is likely to be required for companies with more than 250 employees.	Once the rules are understood, each company must make choices as to how best to implement the new procedures.
How to implement?	This can be done by work rules, a collective bargaining agreement or a specific policy. The last option would be simplest.	Once the rules are understood, each company must make choices as to how best to implement the new procedures.
Protection for whistleblowers	Whistleblowers will be protected against all kinds of workplace retaliation provided they had reasonable grounds that the reported information was true.	The protections need to be understood and applied by all who have responsibility for employees.
Penalties	Penalties for non-compliance will include administrative fines and even criminal sanctions.	Note the penalties.

This is a high level general update only. Legal advice should be obtained on specific circumstances.

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