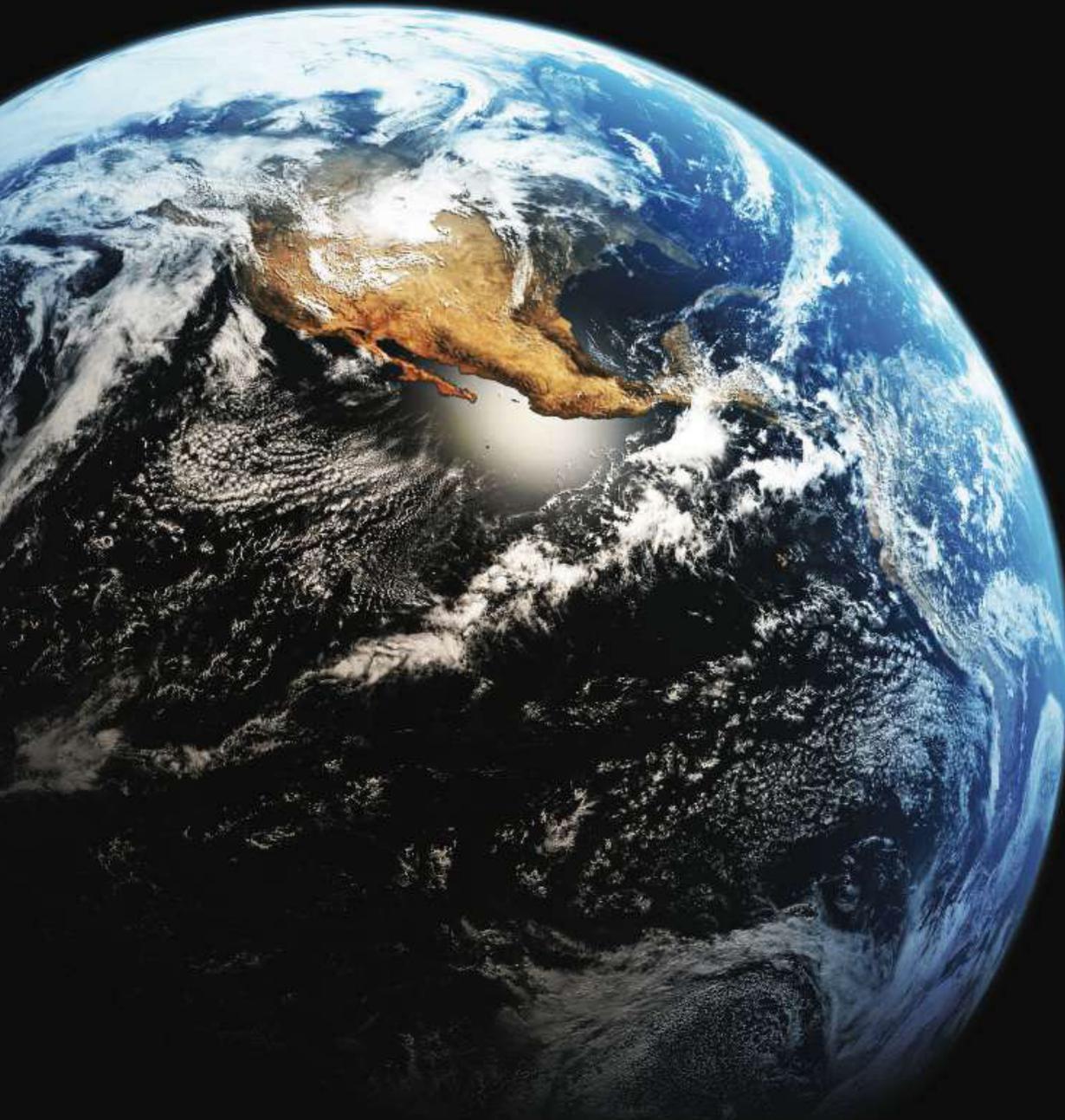




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EMPLOYEES vs INDEPENDENT CONTRACTORS

Understanding the distinction between contractors and employees and the re-characterisation of a contractor into an employee

An L&E Global Publication

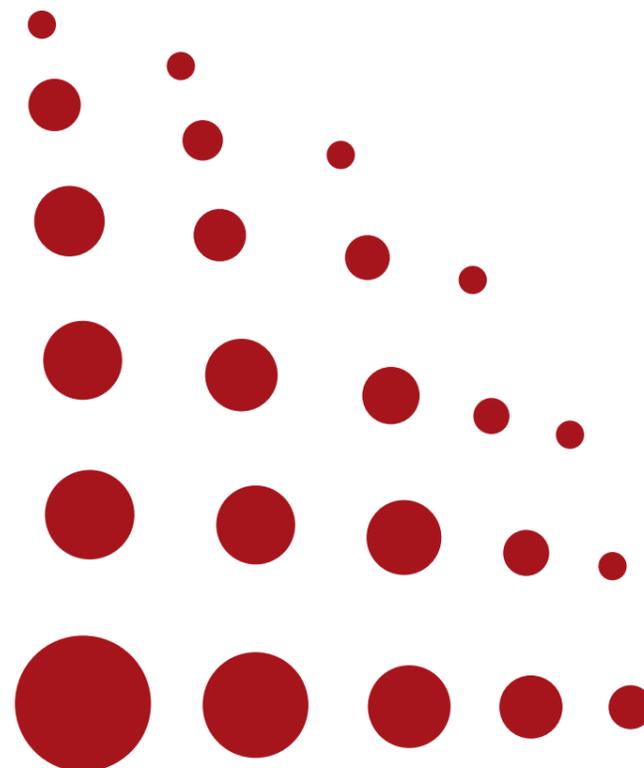
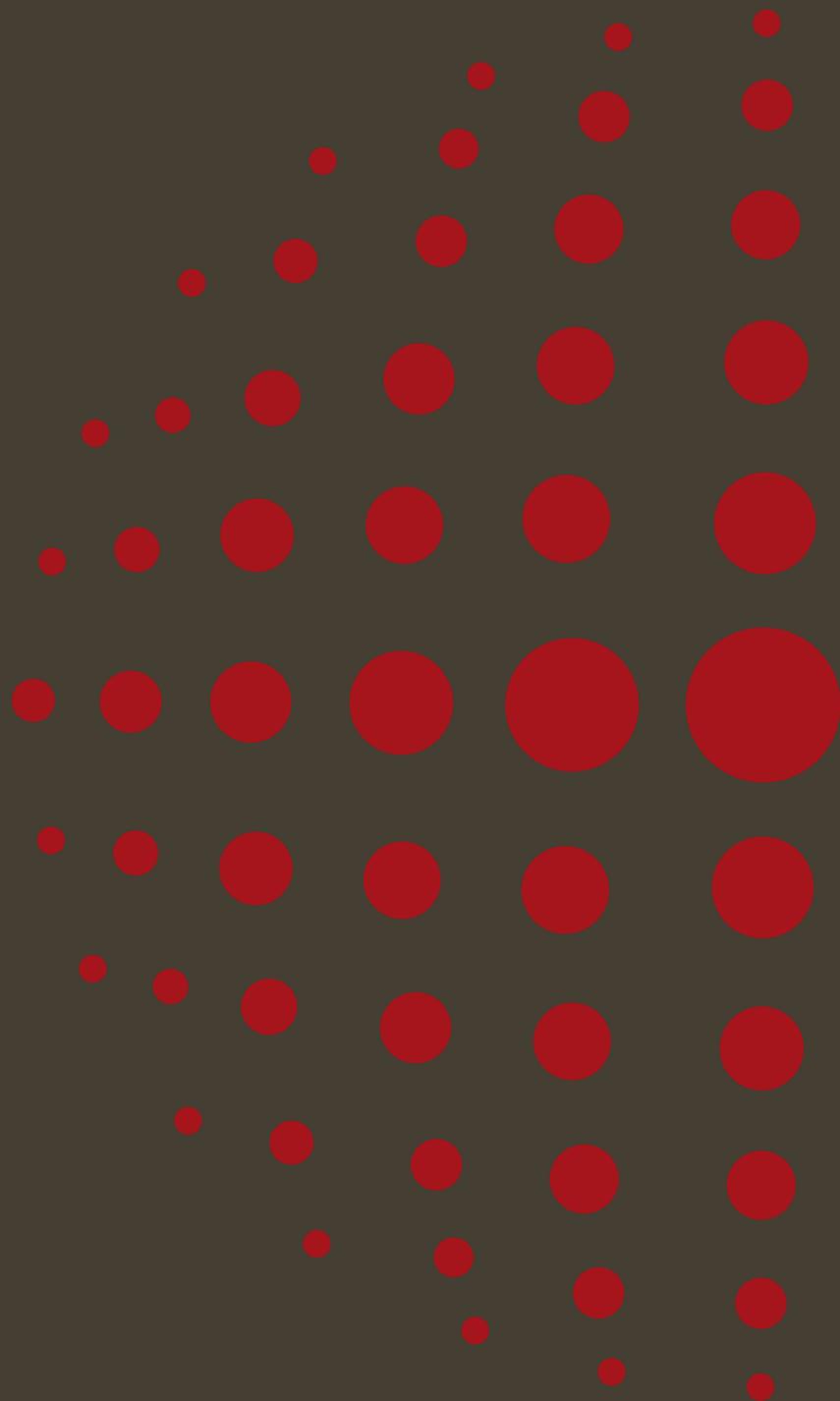
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EMPLOYEES VS INDEPENDENT CONTRACTORS

Understanding the Distinction between Contractors and Employees and the Re-characterisation of a Contractor into an Employee



INTRODUCTION

Since we last touched upon the issue of employees vs independent contractors and the consequences of the re-characterisation of a contractor into an employee back in 2014, there has been a universal effort to eliminate sham contracts, which seek to hide the true nature of the relationship as an employer and employee agreement. Sham contracts are generally utilised so that the employer may avert the costly burdens of guaranteeing employee benefits, such as paid leave (holiday, maternity, paternity, etc.), having to pay the employer's social security contributions and income taxes on wages, and refraining from hiring unskilled, and at times undocumented migrants, who lack the bargaining power to safeguard their rights as workers.

Despite the risks of re-characterisation, in recent years, the use of independent contractors has increased significantly. So too has the use of fixed-term contracts, temporary commercial agency agreements and labour outsourcing services. This trend is not without its faults. The rise of the on-demand sharing economy (online business transactions) in areas such as carpooling, apartment/home lending, peer-to-peer lending, reselling, co-working and talent-sharing and the enterprises that drive these new workforces, including Uber, Didi, Bpost, Airbnb, Snapgoods and Zaarly, has led to an increase in litigation, with the qualification of the contracts and work agreements as the central issue.

Surprisingly, there are several similarities between nations with regards to the definition of an "employee" and the classification of an "independent contractor". Generally, an employment contract is defined as an agreement by which an individual works for another person (natural or legal), under the latter's subordination, for which s/he receives remuneration. On the other hand, it is likely that an independent contract applies if an individual is responsible for organising his/her own workload and occupational activities, without being subject to the 'authority' of another.

Presented with an employee vs independent contractor situation, the most important distinction revolves around the concept of subordination, wherein the relationship is characterised by performance of duties under the authority of an employer who has the power to give orders, monitor execution of assigned duties and punish his subordinate's breaches of duties. To determine whether subordination exists, it matters less how the parties define their relationship in their agreement, but rather, the most important factor is the reality of the situation, i.e. whether or not subordination actually exists based on the actions of the parties.

Concluding that the circumstances warrant a re-characterisation (to change the status of a contractor into an employee or an employee into an independent contractor), certain legal consequences will apply, both for the self-employed person and the other party, with regards to tax (payments and arrears), social security (payments and arrears), and labour relations (civil or even criminal fines).

So what steps can an employer take to effectively establish an independent contractor relationship?

- a contract for service should be devoid of any kind of control or supervision from the principal employer or employer, as the case may be. Therefore, such employers should avoid involvement in day-to-day management of the work undertaken by the independent contractors and contract labourers.
- payment should be based on specified deliverables/results being achieved.
- limit the assignment. The agreement should not make inferences to, or guarantee, the length of assignment or future employment.
- the contractor should be free to contract with and do work for other companies.
- the nature of the services, the apportionment of risk, remedies in the event of breach, and liability for taxes, should be clearly and expressly provided for.

A well-drafted contract will not be sufficient to protect a company from an adverse finding of sham contracting. The substance of the relationship, as evidenced by its day-to-day nature, must also be maintained. The principal should therefore ensure that its managers manage the relationship with the independent contractor in a manner that is consistent with its independent nature, rather than in the same manner and with the same expectations that the Principal may have of its own employees.

Furthermore, it is important to prepare for the possibility that the nature or characterisation of a relationship may be questioned. To that end, it may be useful to keep a record of any information that supports a verbal contract or the interpretation of a written contract, this may include; email communications, notes from meetings, quotes from conversations, diary entries, lists of specifications and any form of reporting or tasks lists.

For employers with operations in multiple jurisdictions, successfully entering into a working relationship, whether with an employee or an independent contractor, is a very real challenge and one that impacts every sector of industry, in every region of the world. To that end, L&E Global is pleased to present our 2017 Global Handbook, which serves as an introduction to the complex issue of employees vs independent contractors, with analyses from 32 key jurisdictions, across 6 continents.

ARGENTINA

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I. OVERVIEW

a. Introduction

In order to be correctly classified as independent contractors, no labour relationship must exist between the contractor and the company, pursuant to Argentine labour laws.

Indeed, Argentine labour law is comprised of public order rules and thus cannot be excluded or waived by any agreement or applicable law or jurisdictional clauses, eventually included in any contractor agreements that might have been executed with the independent contractor. Therefore, Argentine labour law will apply - and labour courts will have jurisdiction - in respect of any eventual labour court claims filed by the independent contractor.

Under Argentine labour law, the rendering of services by an individual to a third party gives rise to the legal presumption of the existence of a labour relationship, unless otherwise proven. This presumption will also apply even if non-labour arrangements are put in place (such as commercial contractor agreements or invoices). In other words, if the independent contractor files a labour court claim in Argentina, the company will have the burden to prove that no labour relationship existed between the parties. To that end, the existence of contractor agreements or invoices would be insufficient.

II. LEGAL FRAMEWORK DIFFERENTIATING EMPLOYEES FROM INDEPENDENT CONTRACTORS

a. Factors that Determine Who is an Employee and Who is an Independent Contractor

In order to determine the existence of a labour relationship under Argentine labour law, the actual terms and conditions under which the services are rendered must be considered in each particular case, regardless of the documents signed. This is the result of the application of the principle that substance prevails over the form.

Labour courts have ruled that a labour relationship exists when an individual provides a personal service (i.e., services provided by one single individual that is not replaced by others) to someone else in a habitual and continuous manner, and the other party organises the services (i.e., the individual receives orders or instructions as to how to perform services), assumes the inherent risks of the activity (i.e., the individual providing the services does not assume this risk) and the individual does not have a business of his/her own (i.e., offices, other clients, employees, tools, etc.) and, therefore, cannot be considered an entrepreneur.

Other aspects that labour courts have also considered as evidence of the existence of a labour relationship are:

- Independent contractor has business cards with the principal's letterhead.
- Independent contractor has a corporate email including the principal's name.
- The company provides the independent contractor with working elements, such as computer, car, mobile phone, etc.
- Independent contractor performs services on an exclusive basis for the company (i.e., he/she does not have other clients).
- Independent contractor reports to company's personnel.

- Independent contractor is paid a minimum guaranteed fixed amount and, therefore, payments are not fully subject or tied to sales, evidencing that the independent contractor is not assuming commercial risks for his/her activity.
- Independent contractor regularly attends to the company's offices.

Please note that the contractor would not be required to prove each and every one of the circumstances listed above, but rather some of them, and a labour court would analyse those circumstances broadly to determine whether or not a labour relationship existed.

b. General Differences in Tax Treatment

Argentine Income Tax Law and Social Security Law set forth that the employee's salary is subject to social security contributions and income tax.

Social security contributions are equal to 44% of the employee's gross salary (27% as contributions made by the employer and 17% as withholdings borne by the employee).

Income tax withholdings range from 5% to 35% of the employee's gross income, depending upon the amount of the employee's gross income.

On the other hand, payments made to contractors are not subject to social security contributions; however they are subject to applicable taxes for commercial transactions (i.e. VAT, withholdings of income tax and gross income tax) depending on the contractor's tax condition before tax authorities.

c. Differences in Benefit Entitlement

Argentine labour laws and applicable collective bargaining agreements are mandatory, very comprehensive and govern almost every term of the employment relationship. The employer is obliged to grant employees at least what is provided by labour laws and applicable collective bargain agreements. Therefore, the employer can grant employees benefits on top of what is provided by those laws and applicable collective bargain agreements, but cannot agree (with the employees) in detriment of what is provided by said laws and CBAs, nor can employees waive any right included in said laws and applicable collective bargain agreements.

Among the most common benefits that employees receive include:

- Employees are entitled to a 13th salary or statutory annual bonus. It is payable in two semi-annual installments, falling due on 30 June and 18 December, each installment being equal to 50% of the highest monthly salary accrued during the corresponding semester.
- Employers must pay a compulsory life insurance and labour risk insurance for all employees. Mandatory health insurance and pension is provided by local laws and is funded by employers' and employees' contributions.
- Employees are also granted sick leave, the allowance of which depends on the employee's seniority and family burdens.

On the other hand, independent contractors are not entitled to any of the benefits provided to employees, which implies that the only legal protection they are granted, is that which would be obtained by any third party with whom the employer contracts for services.

d. Differences in Protection from Termination

Employees can claim payment of severance compensation as provided for in an unfair dismissal (dismissal without justified cause). Severance compensation for termination of the relationship, which broadly speaking would be equal to the highest monthly payment received by the independent contractor during the last 12-month period, multiplied by the number of years - or fraction of three months - worked (including the period of time that they have acted as independent contractors) plus one or two monthly salaries on account of compensation in lieu of prior notice.

Under Argentine labour laws, employees must be registered in Argentina as employees of an Argentine employer before the tax authorities and in the relevant employer's labour ledgers. In case of lack or improper registration of the employment relationship (i.e. entry date, salary, fringe benefits), in the event of termination of the employment, the employee will be entitled to claim additional labour fines in his favour, on top of the aforementioned severance compensation package.

On the other hand, independent contractors are not protected from termination of the services provided, beyond the analysis which can be made in commercial matters, because of the conditions under which the service was terminated.

e. Local Limitations on Use of Independent Contractors

Argentina's labour laws do not establish any limitation on use of independent contractors.

f. Other Ramifications of Classification

See tax and social security contingencies and liabilities for corporate directors mentioned below in point III. part d.

g. Leased or Seconded Employees

Argentina's labour laws set forth that a company may lease staff through temporary services agencies, to the extent that the tasks performed are temporary and not permanent. When the tasks to be performed by the leased personnel exceed or do not constitute casual employment (i.e., a temporary solution), the leased employee would be entitled to formally demand registration as an employee as from the date in which he/she began providing services for the company, under the caveat of considering themselves dismissed on a constructive basis, if the situation would arise wherein the company should fail to comply. Legal risks will be described below in point III. sections c. and d.

h. Regulations of the Different Categories of Contracts

Argentina's labour laws provide the following categories of employment contracts with the ensuing key features:

Permanent contract

- Indefinite term is the rule;
- The trial period is up to 3 months. Termination during trial period can be decided without any compensation or severance payment liability for the employer (except for prior notice and the wages due);
- If employer terminates the employment without any cause and beyond the trial period, severance compensations must be paid or claimed by employee (seniority compensation, compensation in lieu of notice, etc.).

Short-time contract

- Under a part-time job scheme, the employee commits to render services for a certain number of hours during the day, week or month, provided that said number of hours is less than 2/3 of the customary working hours within the corresponding activity;
- Salary cannot be lower than the pro rata compensation for an employee performing services on full-time basis;
- There is no cap for the number of employees to be hired part-time;
- Although it is not mandatory to execute a contract in writing, it is advisable to implement in such a way, any part-time employment agreement.

Fixed-term contract

- This scheme requires as a "sine qua non condition" - a written contract in which the fixed term has been agreed between the parties;
- An extraordinary requirement is also required by law in order to duly justify a fixed term contract;
- Continuous use of such fixed-term contracts or in excess of legal requirements, will automatically convert it into a permanent labour contract;
- Maximum term of 5 years, but only if the above-mentioned requirements are duly complied with;
- Advance notice of termination is a very important item in a fixed term contract. The omission in giving such advance notice cannot be replaced by any compensation and will convert the contract into a permanent one (advance notice must be given no less than 1 month, not to exceed 2 months). The only exception is the fixed term contract with a duration of less than one month, in which no notice is required;
- Regarding the due compensations for terminating a fixed-term contract, if an unfair dismissal occurs before the agreed term is finished, the employee is entitled to the corresponding compensations plus a special compensation, which is usually determined by calculating the wages due to the agreed date of termination;
- If the term of the fixed contract ends, the sole termination of such period does not entail employer's liability to pay compensations, unless the period contract is over a term of one year. In such case, the employer must pay a severance compensation equivalent to 50% of a regular one;
- A fixed term contract has no trial period.

Contract for a specific activity (casual or temporary contract)

- This contract takes place when extraordinary and transitory production demands or requirements are foreseeable, although a specific term for the contract termination cannot be foreseen;
- This kind of contract will also take place when the relationship begins and ends with the specific job execution, or with the specific service for which the employee was hired to execute;
- There is no obligation to give any notice of termination;
- No severance payments or compensations are owed when the contract finishes;
- A written contract is required by law;
- The specific cause must be clearly described, as the employer must prove the temporary nature of the contract;
- No trial period is applicable;
- Term of this contract is capped at a maximum of 6 months per year and up to 12 months on a 3 year period.

III. RE-CHARACTERISATION OF INDEPENDENT CONTRACTORS AS EMPLOYEES

a. Laws and Guiding Principles

Under Argentine labour laws, the rendering of services by an individual to a third party gives rise to the legal presumption of the existence of a labour relationship, unless otherwise proven. This presumption will also apply even if non-labour arrangements are put in place (such as commercial contractor agreements or invoices). In other words, if an independent contractor files a claim in a labour court in Argentina, the company will have the burden to prove that no labour relationship existed between the parties.

b. The Legal Consequences of a Re-Characterisation

There are three possible alternatives to regularise the labour situation with independent contractors.

i. Acknowledge Labour Relationship for Entire Period that Contractor Provided Services

Under this alternative, the company would acknowledge before the tax authorities, the existence of an unregistered labour relationship with the independent contractor from the date he/she began providing services to the company.

The company would have to pay social security contributions in respect of all payments made to the contractor throughout the last ten years, as well as income tax withholdings for the last five years - seven in practice. As explained above, social security contributions are equal to 44% of the payments made to contractors (27% as contributions made by the employer and 17% as withholdings borne by employees). Also, income tax withholdings range from 5% to 35% of the employee's gross income, depending upon the amount of the employee's gross income.

In addition, the company would have to pay fines equal to 6% of the unpaid social security contributions and 16% of the omitted income tax, as well as interest at a 36% annual rate in local currency.

In practice, such registration lacks retroactive effect and only allows taxpayers to file tax returns for future taxable events. Therefore, with respect to omitted taxes and social security obligations regarding payments made to the contractor before the date that he was registered as an employee of the company, the company would have to file tax returns for pre-registration taxable years, and the tax authorities would have to authorise the company to register with retroactive effect. In the event the tax authorities reject the company's request to register with retroactive effect, there is a high risk that they will assess the social security and tax liabilities for the five-year period of the tax statute of limitations (if this were to happen, the fines would increase to potentially 50% to 100% of the omitted tax).

In the event the tax authorities authorise the retroactive effect of the registration, this alternative mitigates the labour, social security and tax liabilities.

Lastly, the company would have to register the independent contractor as an employee before the tax authorities and in its labour ledger, acknowledging the contractor's seniority in accordance with the time period he has provided services for the company as an independent contractor. The seniority acknowledged to the contractor would have to be considered henceforth, for the purpose of any eventual severance compensation payable to the contractor in the future, as well as vacations and other labour rights provided for by said labour laws.

In addition to the foregoing costs, although this alternative would substantially reduce the tax and social security exposure, it would not fully disregard the labour exposure. This is because the contractor would still be entitled to claim the existence of other violations of Argentine labour law during the period he acted as an independent contractor (i.e., non-payment of annual leave or 13th salary for the last two years) and when, eventually, he were to consider himself dismissed on a constructive basis and claim payment of severance compensation and labour fines. In this particular case, the contractor would be entitled to file this claim at any time up to two years since the date of his actual registration as an employee.

In order to mitigate this labour exposure, companies may explore the payment of salary differences (annual leave and 13th salary) for the last two years to the contractor, by executing a settlement agreement with the contractor in accordance with the terms and conditions set forth under alternative c) herein below, without acknowledging any facts or rights whatsoever in favour of the contractor.

ii. Register Contractor as Employee Without Acknowledging Prior Labour Relationship

In this case, the company would register the contractor as an employee, although it would not acknowledge the existence of the contractors' seniority (the seniority as such would be allotted based on the time period in which he provided services to the company as an independent contractor).

This alternative would entail the neutralisation of the liability resulting from taxes and social security obligations, payable as from the registration of the labour relationship, and would also interrupt the accrual of the labour fine equal to 25% of all payments made to the contractor while he/she was an unregistered employee. However, this alternative would not eliminate the tax, social security or labour liabilities described above, for the period during which the contractor provided services for the company as an independent contractor. Therefore, the contractor would still be entitled to consider himself dismissed on a constructive basis at any time during the relationship and up to two years after its termination, and claim payment of

severance compensation and labour fines. Likewise, the tax authorities would be entitled to seek payment of all unpaid taxes and social security obligations.

Should the contractor bring a labour court claim against the company, it would be possible for the company to settle the claim at any time prior to the final judgment having been rendered by the labour court - a court claim takes no less than three years - by executing a labour settlement agreement in accordance with the terms and conditions set forth under alternative c) herein below, without acknowledging any facts or rights whatsoever in favour of the contractor. We have no knowledge of the tax authorities having raised any investigations or claims in respect of labour settlement agreements entered into under similar circumstances.

iii. Termination of Relationship with Contractor and Execution of Settlement Agreement

Under this alternative, the company would terminate the relationship with the contractor and execute a labour settlement agreement with the contractor to neutralise the labour liabilities. The contractor would no longer have to work for, or render services to, the company in order to avoid the creation of any new labour liability - unless the settlement agreement would only entail payment of the 13th salary and vacation differences as explained herein in alternative a) beforehand.

Argentina's labour law provides that any labour settlement agreement shall only be valid if it is approved by a labour court or the Ministry of Labour. Any such agreement duly approved by a labour court or the Ministry of Labour is binding and final, having the effect of *res judicata*, not only with respect to any claim of severance compensation and salary differences, but also with respect to any possible claim for labour fines. In order to obtain the approval of the Ministry of Labour for a settlement related to the termination of an employment relationship, the settlement agreement must include a payment to the employee in exchange of the release, that cannot be less than 80% of the seniority compensation provided by local labour laws (equal to the highest monthly salary multiplied by years of service).

The company would execute the labour settlement agreement and the contractor would have to be assisted by counsel (of his/her choice).

Any labour settlement agreement that does not fulfill these legal requirements (or if the contractor continues working for the company, either as an employee or as an independent contractor) would not prevent the contractor from bringing a labour claim in the future, even after executing the settlement agreement and collecting the settlement amount. In this case, any settlement payment would be taken on account of, and detracted from, an eventual adverse ruling against the company (settlement amounts will not be adjusted by inflation nor would they accrue any interest) and both periods of time (before and after execution of the settlement agreement) will be considered for purposes of calculating severance compensation, labour fines and other amounts ultimately awarded to the employee.

Therefore, with a view to eliminating the labour liability, any labour settlement agreement would have to be executed before the Ministry of Labour or a labour court, and payment of the settlement amount would have to be subject to prior approval of the agreement as well as to the fact that the contractor shall no longer perform services for the company.

Although this alternative would not eliminate the social security and tax exposure described above (the labour settlement agreement would be entered into without acknowledging any facts

or rights whatsoever in favour of the contractor), we have no knowledge of the tax authorities having raised any investigations or claims with respect to said labour settlement agreements entered into under similar circumstances.

c. Judicial Remedies Available to Persons Seeking 'Employee' Status

The contractor would be entitled to formally demand registration as an employee as from the date he/she began providing services for the company, while further demanding payment of salary differences (annual leave and 13th salary) for the last two years, and contributions to the social security system for all payments made to him/her throughout the last ten years of the employment relationship, under the caveat of considering themselves dismissed on a constructive basis, if the situation would arise wherein the company should fail to comply.

As a result of the contractor considering himself dismissed on a constructive basis, he would be entitled to claim payment of: (i) severance compensation for termination of the relationship, which broadly speaking would be equal to the highest monthly payment received by the contractor during the last 12-month period, multiplied by the number of years - or fraction of three months - worked (including the period of time that he has acted as an independent contractor) plus one or two monthly salaries on account of compensation in lieu of prior notice; and (ii) labour fines provided in favour of the employee in case the contractor brings a court action and a labour court rules in his favour, considering that there was an unregistered labour relationship.

The most significant (four) applicable labour fines are equal to: (a) 100% of the severance compensation, the fine for which results from the defective registration of the labour relationship; (b) 50% of the severance compensation, the fine for which results from having forced the employee to resort to court; (c) 25% of all payments made to the contractor during the period when he/she was not registered as an employee, the fine for which results from the non-registration of salaries; and (d) three highest monthly salaries, the fine for which results from not delivering proper labour certificates.

d. Legal or Administrative Penalties or Damages for the Employers in the Event of Re-characterisation

Under Argentine labour laws, every payment made to an employee is subject to social security contributions and income tax withholdings. Therefore, there is a risk that the tax authorities may also claim: (i) social security payments with respect to payments made to the contractor during the last ten years; and (ii) income tax withholdings for the last five years (i.e., the general statute of limitations for tax obligations is five years, although in practice it goes back in time seven years). In addition, provided that the social security amounts unpaid reach the thresholds set forth under the Argentine Tax Criminal Law, certain officers of the company could be subject to tax criminal liability.

IV. HOW TO STRUCTURE AN INDEPENDENT CONTRACTOR RELATIONSHIP

a. How to Properly Document the Relationship

The relationship between an independent contractor and a company shall be executed by a written contract. Nevertheless, as a result of the application of the principle that substance

prevails over form, the actual terms and conditions under which the services are rendered must be considered in each particular case, regardless of the documents signed.

b. Day-to-Day Management of the Relationship

Please find below some suggestions for day-to-day management:

- Services should be provided by the independent contractor on a non-exclusive basis.
- Independent contractor should have offices of his/her own and other clients.
- Company should avoid giving instructions to the independent contractor regarding how to perform the services.
- Company should avoid supervising the independent contractor.
- Company should avoid supplying the independent contractor with tools and equipment (computer, wardrobe, mobile phone, corporate email, corporate cards, etc.).
- Company should avoid making fixed payments to the independent contractor.
- Independent contractor shall not have fixed working hours/days.
- Independent contractor should not have the company's corporate email address.
- Independent contractor should be able to assign work to others and should not always be performed by the same person.
- Independent contractor should be able to reject some of the work requested by the company.

V. TRENDS AND SPECIFIC CASES

a. New or Expected Developments

There have been no new developments nor are any expected in the short term.

b. Recent Amendments to the Law

There have been no recent amendments nor are any expected in the short term.

VI. CONCLUSION

Please note that any and all factors mentioned above, should not be considered conclusive in and of themselves, as all pertinent facts and circumstances must be analysed on a case-by-case basis.

Nevertheless, given the aforementioned legal presumption of the existence of a labour relationship if an individual renders services to a third party, unless otherwise proven, and the fact that in case of doubt, the local labour court can be expected to rule in line with the position most favourable to the alleged employee, as well as the tax and social security risks therein, we recommend to all our clients, that they should conduct a risk assessment before proceeding to institute an independent contractor (type) agreement in Argentina.

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