

GMS Flash Alert

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Belgium – Bill Contains New Communal Contribution for Non-EU Citizens Measure

According to a draft bill moving through Parliament, a communal “contribution” will be due by non-European Union (EU) citizens when registering at their commune of residence in Belgium. This contribution will be due on top of the federal contribution for the Belgian visa type D or residence permit.

WHY THIS MATTERS

Employees and self-employed individuals coming to work in Belgium will have to pay the additional communal contribution. It will be important to take this into account when initiating the assignment and Belgian immigration processes. Employers should be aware of this additional contribution as it will affect (once enacted) the cost of assigning employees to Belgium (this contribution encompasses the employee and his or her accompanying family members).

Background

As mentioned in our [GMS *Flash Alert* 2015-039](#) (17 March 2015), unlike certain other countries, Belgium has a dual system of formalities when it comes to the immigration process for inbound international assignees. One part of the formalities has to do with granting the right to work in Belgium. The right to actually enter and reside in Belgium on the other hand, is coordinated by a separate set of rules.

Non-European Economic Area (EEA) or non-Swiss nationals, in principle, require a Belgian visa when travelling to Belgium (some exceptions apply). If they intend to reside in Belgium for a period longer than 90 days, they will have to obtain a long-term visa (visa type D), before coming to Belgium and register with their Belgian commune of residence upon arrival, in order to apply for a Belgian residence permit.

Starting 2 March 2015, a federal contribution was introduced for the processing of certain visa type D applications and residence permit applications. This federal contribution is imposed on top of the (possible) consular fee and (possible) communal administrative costs.

Draft Bill with New Communal Contribution

Recently a draft bill was introduced in Parliament with a measure imposing a communal contribution of a maximum EUR 50 (on top of the administrative cost of EUR 17.50) in addition to the federal contribution. This communal contribution will only be due by non-EU nationals. It will have to be paid upon first application or renewal of the residence permit; so in general, every year (or every five years for those individuals that have a sustainable residence permit in Belgium).

The introduction of this new communal contribution was recently announced in the Belgian press.¹ It has been approved by the Belgian Supreme Administrative Court. As the draft bill is currently in the legislative process, changes are still possible.

KPMG NOTE

The KPMG International member firm in Belgium is closely monitoring the situation and will endeavor to keep readers informed of any further developments.

FOOTNOTE:

1 For the related press release (in Flemish), click [here](#).

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New Back to Basics: Business Immigration 101

We are pleased to announce the publication of “[Back to Basics: Business Immigration 101](#),” the fifth installment of our Back to Basics thought leadership series!

Global mobility program managers often have the responsibility of managing the many complexities of immigration globally in support of both employee service delivery as well as compliance goals. The severity of potential risks and resulting liabilities necessitate a solid operational framework by organizations for immigration compliance, administration, and service delivery. This newest issue of Back to Basics has been developed to serve as an introduction to understanding key definitions and concepts associated with global business immigration. We also highlight certain leading practices in immigration program management.

We have created [a page on the KPMG TaxWatch Web site](#) for the other articles in the GMS practice’s Back to Basics series. This current article as well as past articles (covering home leave, repatriation, short-term assignments, and assignment letters) are in .pdf format on the TaxWatch site.

Contact us

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* Please note that KPMG LLP (U.S.) does not provide immigration services.

The information contained in this newsletter was submitted by the KPMG International member firm in Belgium.

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