



# GMS Flash Alert

## Immigration Edition

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# Belgium – Brexit: Update on Immigration Policies During Transition and Post-Brexit

This *GMS Flash Alert* provides an update on the immigration status of U.K. nationals in Belgium who have been performing economic activities in Belgium prior to 31 December 2020. We also comment on the situation of those U.K. nationals who will start their economic activities in Belgium from 1 January 2021.

The yet uncertain outcome of the ongoing negotiations between U.K. and European Union (EU) might result in further changes impacting immigration formalities.

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## WHY THIS MATTERS

Individuals and companies need to be aware of the new immigration framework that will be established following the end of free movement of British citizens into/out of the EU as of 31 December 2020, and prepare themselves for the new conditions pertaining to movement into and out of Belgium and the rest of the EU.

To facilitate advantageous business continuity within this new reality, understanding the practical implications, population affected, budgetary impact, compliance process timelines, and related risks will be equally important. In order to help successfully navigate the “people impact” of Brexit on their organisation, companies will also need to communicate in a timely and accurate manner with all stakeholders impacted.

British citizens already residing and/or working in Belgium are not expected to experience any major changes after 1 January 2021. However certain actions will need to be taken before 31 December 2020, to help ensure their stay and right to work in Belgium.

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# U.K. Nationals Already Performing Economic Activities in Belgium before 31 December 2020

## Those Residing in Belgium prior to 31 December 2020

British citizens and their family members who are already residing and working in Belgium before 31 December 2020 will be able to continue to do so.

Should they not yet have obtained their Belgian residence permit, they need to do so prior to 31 December 2020, to help ensure compliance.<sup>1</sup>

Their current residence cards will be exchanged for an “M-card” by 31 December 2021. They will not need to initiate this themselves; they will receive an invitation to obtain their M-card at their commune of residence.<sup>2</sup>

Holders of an M-card will be authorised to reside and work in Belgium as an employee or self-employed individual. An M-card, however, will not entitle the card-holder to free access to the labour market of other EU member states, only Belgium.

## Frontier Workers with Belgian Employers

U.K. nationals working in Belgium but residing in the U.K. and returning at least once a week to the U.K. will qualify as frontier workers.

British frontier workers currently employed by a Belgian employer, working in Belgium but residing in the U.K., will have to apply for an “N-card” in order to safeguard their right to work in Belgium. The N-card will have to be obtained at the Belgian commune of the place of employment.<sup>3</sup>

Further details on the process and conditions for obtaining an N-card still need to be communicated by the Belgian authorities.

## Frontier Workers with Non-Belgian Employers

Whether British frontier workers with a non-Belgian employer will also be able to obtain an N-card has not yet been officially confirmed. Their rights are partially impacted by the right of free movement of services within the EU, which is not covered under the Withdrawal Agreement concluded between the EU and the United Kingdom.<sup>4</sup>

Should these individuals not qualify for the N-card, a Belgian work permit as a frontier worker will have to be obtained in order to allow continued legal employment in Belgium from 1 January 2021.

## Business Travellers

For British business travellers already having business travel to Belgium prior to 1 January 2021, the authorities have not (yet) foreseen any preferential treatment or additional rules.

Depending on the type of activities business travellers will perform in Belgium and the duration of their presence in Belgium, they might need to obtain a “work permit B” allowing them to work and reside in Belgium for a maximum of 90 days within a total period of 180 days. This work permit must be obtained prior to travelling to Belgium for business purposes.

# U.K. Nationals Performing Economic Activities in Belgium from 1 January 2021 Only

Following the end of their free movement into and out of the EU, starting 1 January 2021, British nationals are to be considered as third-country nationals from a Belgian immigration law perspective.

## Those Taking up Longer Term Residence in Belgium

U.K. nationals coming to Belgium to work and reside for a period exceeding three months will need to obtain the appropriate work and residence authorisations prior to moving to Belgium.<sup>5</sup>

For employees working in Belgium for a Belgian or foreign employer, a Single Permit will have to be obtained.

Self-employed individuals will generally have to obtain a professional card prior to moving to Belgium.

## Frontier Workers

The same above-noted principle also applies to British citizens that will be working in Belgium in the capacity of frontier workers from 1 January 2021, irrespective of where their employer is located.<sup>6</sup>

Said individuals must obtain a work permit B for frontier workers valid for a maximum one year (renewable) and an "annexe 15" prior to the start of their activities in Belgium.

## Business Travellers

British business travellers that will start travelling to Belgium from 1 January 2021, in principle will be treated as third-country nationals for which a work authorisation might be required.

Depending on the type of activities business travellers will perform in Belgium and the duration of their presence in Belgium, they might need to obtain a work permit B allowing them to work and reside in Belgium for a maximum of 90 days within a total period of 180 days. They need to obtain this work permit prior to travelling to Belgium for business purposes.<sup>7</sup>

## Visa Requirement for British Citizens Entering Belgium

On the basis of European Regulation 2019/592 regarding a visa requirement,<sup>8</sup> a visa waiver will be available for British citizens provided that there is reciprocity.

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## KPMG NOTE

The immigration team with the KPMG International member firm in Belgium recommends the timely filing of a work permit B / Single Permit application for any employees subject to such a work authorisation requirement, from 1 January 2021. Your usual qualified immigration counsel should be able to assist you with this; alternatively contact a member of the immigration team with KPMG in Belgium (see the Contact Us section).

Any questions or concerns regarding the status of British citizens working in Belgium should be addressed to your qualified immigration counsel or to a member of the immigration team with KPMG in Belgium.

## FOOTNOTES:

- 1 Immigration Office website (in English), <https://dofi.ibz.be/sites/dvzoe/EN/Application-guides/Pages/Brexit-Deal.aspx> .
  - 2 Brussels Regional Public service website (in English), <http://werk-economie-emploi.brussels/en/permit-british-workers> .
  - 3 Immigration Office website (in English), <https://dofi.ibz.be/sites/dvzoe/EN/Application-guides/Pages/Brexit-Deal.aspx> and Brussels Regional Public service website (in English), <http://werk-economie-emploi.brussels/en/permit-british-workers> .
  - 4 Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, 2019/C 384 I/01, *OJ C 384I*, 12 November 2019, p. 1-177. For related coverage of Brexit and the Withdrawal Agreement and immigration matters for U.K. nationals, see our other Brexit reports in *GMS Flash Alert*, at: <https://home.kpmg/xx/en/home/insights/2015/09/flash-alert-brexit.html>.
- For more on the EU-U.K. Withdrawal Agreement, see: [https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership/eu-uk-withdrawal-agreement\\_en](https://ec.europa.eu/info/european-union-and-united-kingdom-forging-new-partnership/eu-uk-withdrawal-agreement_en).
- 5 Immigration Office website (in English), <https://dofi.ibz.be/sites/dvzoe/EN/Application-guides/Pages/Brexit-Deal.aspx> and Brussels Regional Public service website (in English), <http://werk-economie-emploi.brussels/en/permit-british-workers> .
  - 6 Ibid.
  - 7 Ibid.
  - 8 Regulation (EU) 2019/592 of the European Parliament and of the Council of 10 April 2019 amending Regulation (EU)2018/1806 listing the third countries whose nationals must be in possession of visas when crossing the external borders and those whose nationals are exempt from that requirement, as regards the withdrawal of the United Kingdom from the European Union.

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## Contact us

For additional information or assistance, please contact your local GMS or People Services professional\* or one of the following professionals with the KPMG International member firm in Belgium:



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*\* Please note the KPMG International member firm in the United States does not provide immigration or labour law services. However, KPMG Law LLP in Canada can assist clients with U.S. immigration matters.*

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

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