



# GMS Flash Alert



2022-005 | January 12, 2022

## Belgium – Law on Revised Expatriate Tax Regime Published in Official Gazette

The legislation reforming the Belgian expatriate tax regime was voted on 27 December 2021, in Belgium’s parliament, and has been enacted by virtue of its publication in Belgium’s official gazette (*Moniteur Belge/Belgisch Staatsblad*) of 31 December 2021.<sup>1</sup> The new regime will be applicable as of 1 January 2022.

In our 10 December 2021 [report](#) and our 24 November 2021 [report](#), we provided details of the new legislation reforming the Belgian expatriate tax regime.

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### WHY THIS MATTERS

Since the planned changes will significantly impact the tax treatment of expatriates in Belgium, international assignment policies and the costs of sending expatriate employees to Belgium are likely to be affected. Global-mobility programme managers should be evaluating the impact of this change on their programmes, and may wish to consult with their global-mobility service providers.

It is important to note that taxpayers who qualify for the expatriate tax regime under the new rules will be subject to normal residence rules, unless they can prove they are resident in another country (e.g., their home country). This will have an impact on, among other things, the taxpayers’ obligation to report worldwide income – including investment income – in their annual income tax returns.

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## KPMG NOTE

It is expected that a frequently asked questions (FAQ) will be published in the coming weeks with more details and practicalities on the new expatriate tax regime.

For taxpayers benefitting from the previous expatriate tax regime and who do not meet the conditions of the new regime or who choose not to opt in to the new regime, we at KPMG in Belgium are watching for an anticipated circular with transitional measures, confirming that these taxpayers could further benefit from the previous expatriate regime until 31 December 2023.

We are also liaising with the social security authorities on the possible exemption of the costs proper to the employer under the new expatriate tax regime.

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## FOOTNOTE:

1 See the new law (in Dutch) at: <http://www.ejustice.just.fgov.be/eli/wet/2021/12/27/2021043625/staatsblad> .

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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:



**Ferdy Foubert**  
Tel. + 32 2708 3817  
[ferdyfoubert@kpmg.com](mailto:ferdyfoubert@kpmg.com)



**Ilse De Mesmaeker**  
Tel. + 32 2708 37 37  
[idemesmaeker@kpmg.com](mailto:idemesmaeker@kpmg.com)

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

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