

GMS Flash Alert



2023-020 | January 27, 2023

Belgium – Changes to New Tax Regime for Inbound Taxpayers and Researchers

With the enactment of the law of 21 December 2022 and Circular 2023/C/6¹ issued by the tax authorities, Belgium expanded the scope of the new tax regime for inbound taxpayers and researchers, amongst other matters.

WHY THIS MATTERS

The recent law enacted in December expanding the scope of the new tax regime for inbound taxpayers and inbound researchers and Circular 2023/C/6 represent measures and policies that will impact the tax treatment of inbound taxpayers and researchers and how they and their employers may remain compliant, but if not, what the consequences could be of the failure to be compliant.

The special regime could help lower the costs related to the inbound assignments of taxpayers and researchers covered by the new rules.

Organisations may wish to take note of the processes and deadlines around applying for renewals and the expanded scope of the new regime and adjust their global-mobility policies accordingly. They may also wish to take steps to inform all key stakeholders.

Background

In early 2022, Belgium introduced a new tax regime for inbound taxpayers and inbound researchers, after the previous expat regime had been in place for 38 years.²

The law of 21 December 2022, published in the Official Gazette of 29 December 2022,³ has made further adjustments to the new regime for inbound taxpayers and inbound researchers:

- Extension of the scope of the regime to include, for example, employees who work for a foundation, a public institution with legal personality. For qualifying (establishments of) companies under the new tax regime for inbound taxpayers and inbound researchers a registration in the Crossroads Bank of Enterprises will be sufficient.
- Minimum salary threshold of EUR 75,000 is further clarified. It has been confirmed this is the remuneration taxable in Belgium for activities performed for the benefit of the employer (burden of proof on the employer).
- Inbound researchers: adjustment of the definition of eligible researchers reflecting the spirit of the law (business unit concept).

Furthermore, Circular 2023/C/6 was issued by the Belgian tax authorities with some more clarifications and changes including (but not limited to):

- The consequence for not respecting the three-month deadline to apply (for a renewal after five years) for the new tax regime for inbound taxpayers and inbound researchers is that the regime for inbound taxpayers and inbound researchers will never be granted/renewed by the Belgian tax authorities.
- The due date for the renewal of the new tax regime for inbound taxpayers and inbound researchers is set at three months after the expiry of the first five years. The start date to calculate the five-year expiry date is the date on which employment/assignment of the expat in Belgium first started.
- The forms⁴ for the electronic renewal of the new tax regime for inbound taxpayers and inbound researchers after year five of the initial application of the regime can be downloaded from the website of the Belgian tax authorities.
- Fine tuning of the qualifying diploma for the tax regime of inbound researchers in favour of strong technical and scientific profiles which are more difficult to find in Belgium's labour market.

KPMG INSIGHTS

With the new law of 21 December 2022, and clarifications provided for in Circular 2023/C/6, Belgium is taking steps to attract talent and innovation to the country by offering a competitive tax regime for highly-skilled individuals and researchers.

If there are any questions about eligibility and the conditions for availing of the new tax regime for inbound taxpayers and inbound researchers, the procedures for renewing the application of the tax regime, required documentation, registrations, and what the minimum required salary comprises, employers and eligible inbound taxpayers/researchers may wish to consult with their global-mobility professional and/or tax service provider or a member of the GMS/People Services team with KPMG in Belgium (see the Contact Us section below).

FOOTNOTES:

1 *Circulaire 2023/C/6 relative au régime spécial d'imposition pour les contribuables impatriés et au régime spécial d'imposition pour les chercheurs impatriés / Circulaire 2023/C/6 over het bijzonder belastingstelsel voor ingekomen belastingplichtigen en het bijzonder belastingstelsel voor ingekomen onderzoekers*

To see in French, click [here](#).

To see in Dutch, click [here](#).

2 See for example our reports in *GMS Flash Alert*: [2022-005](#) (12 January 2022) and [2021-304](#) (10 December 2021) and [2021-292](#) (24 November 2021).

3 As published online in the *Moniteur Belge/Belgisch Staatsblad*. See (in Dutch) [21 Decembre 2022 - Wet houdende diverse fiscale bepalingen](#) .

See (in French) [21 Decembre 2022 - Loi portant des dispositions fiscales diverses](#) .

4 Forms for electronic/online renewal can be found at:

In Dutch, [Bijzonder belastingstelsel voor ingekomen belastingplichtigen en ingekomen onderzoekers](#) .

In French, [Régime spécial d'imposition pour les contribuables et chercheurs impatriés](#) .

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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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