

Belgian special tax regime for foreign executives and specialists: some changes



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As a reminder, Belgium has a special tax regime for foreign executives and specialists, temporarily working in Belgium. In order to benefit from this special regime, a request must be submitted by both the employer and employee within 6 months following the month of arrival in Belgium. The applicants were free to choose the format of their request.

In an informative letter dated 5 February 2021, the competent tax authorities detailed some changes to occur concerning the procedure and the format for submitting a request for the application of the special tax regime for foreign expatriates.

This article is also available in Dutch and French.

What elements of the procedure change?

These changes can be summarised as follows:

Information sheet

As from 1 March 2021, a new information sheet must be annexed to the request. The request will be deemed not to have been filed if the new information sheet is not attached to the request.

This is therefore an important change with respect to the format of filing such a request.

This information sheet (mainly) contains the following information:

- The identification details of the employer, the worker and, if applicable, the worker's partner (spouse/legal cohabitant);
- If applicable, the identification details of the agent responsible for submitting the application;
- Some information concerning the personal situation of the worker (university degree,

- personal and economic links (in any) with Belgium in the past, etc.); and
- Payroll information (this information is important since the tax authorities have required over the past few years a minimum threshold of remuneration to grant the special status)

Proof of marriage

In order to be able to tax jointly married (or legally cohabiting) persons, the competent tax authorities now require the below documents for households where none or only one of the partners resides in Belgium:

- Proof of marriage; and
- Proof of family composition at the start date of the employment in Belgium

These documents must be written in French, Dutch, German or English. If not, an official translation must be attached to the documents. This information was already provided in practice, but the competent tax authorities now require that these documents be drawn up in Dutch, French, German or English. Hence, in absence of such documents in any of the given languages, an official translation must be attached to the documents.

The tax authorities' letter does however not specify what happens to the request if those proofs are missing.

Prefiling and postponement requests

We would also like to point out that the competent tax authorities have set up a 'Prefiling' contact point which allows you to obtain their point of view with respect to a specific situation and whether it would be feasible to obtain a positive decision when a request would be filed formally.

Please note that applying on this prefiling contact does not suspend the deadline within which the request for applying for the special tax regime must be submitted.

When applying on this prefiling contact, the competent tax authorities have a period of 6 weeks following the date of receipt of the question to answer it.

Announcement of a modernisation of the methods for submitting applications

Finally, the letter dated 5 February 2021 also announces a future modernisation of the method for submitting applications.

The new method should enable the tax authorities to process applications via MyMinFin and to obtain from intermediaries and employers the necessary and sufficient qualifying data to be able to rule more quickly on applications for special tax status.

The exact timing of this 'modernisation' is not yet known.