



Global Employer Services Reward & Mobility Alert

New Expat regime: No requirement for annual notification in respect of income year 2022

The new tax regime for inbound taxpayers and inbound researchers includes a reporting obligation for employers who must provide the tax authorities with an annual nominative list by 31 January of each year of the workers benefiting from the regime for the previous year ([see our alert of 9 May 2022](#)).

The practical modalities / format of such communication is still to be determined via a Royal Decree.

In this respect, the tax authorities just indicated on their website ([FR](#) | [NL](#)) that no notification will be required for the income year 2022 given the absence of an implementing Royal decree.

Contacts

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