



Global Employer Services Reward & Mobility Alert

New tax regime for inbound taxpayers and inbound researchers – deadline for filing new applications and opt-in likely to be extended until 30 September 2022

The Finance Committee adopted on 15 June 2022 an amendment to modify article 18, §2 of the programme-law of 27 December 2021 introducing the new tax regime for inbound taxpayers and inbound researchers ([FR](#) | [NL](#)).

According to that amendment, it is proposed to extend the deadline for the submission of new applications as well as the opt-in form from 31 July 2022 (as foreseen in the program-law) to 30 September 2022.

The justification for this amendment is that the implementation of the new expat regime entails implementation challenges, resulting in delays.

For more details, we invite you to visit our [New Expat Regime webpage](#), including our video summarising the main features, benefits and conditions of application of the new expat regime.

Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Piet Verswijver, pverswijver@deloitte.com, + 32 2 600 69 34

- Ralph Janssen, raljanssen@deloitte.com, +32 2 600 69 03

For general inquiries, please contact:
bedeloittetax@deloitte.com, + 32 2 600 60 00

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