



Global Employer Services Reward & Mobility Alert

Content and format of form to apply for extension of new expatriate regime announced

On 19 September 2022, a royal decree ([Dutch](#) | [French](#)) setting out the details of the form to extend the application of new tax regime for inbound taxpayers and researchers was published.

The new expatriate regime came into force on 1 January 2022 and applies for an initial period of five years. The regime may be extended upon request for a further three years. Expatriate employees already working in Belgium prior to 1 January 2022 who benefited from the former special tax regime for foreign executives also may opt to switch to the new expatriate regime if they are eligible and wish to do so, for the remainder of the five-year period (also extendable by three years upon request).

The royal decree includes details of the content of the form that must be used for the extension application. There are fewer formal requirements than for the initial application as most of the necessary information already is available to the tax authorities, as follows:

- A declaration is sufficient proof of the minimum remuneration requirement;
- The application must state the date of the end of the initial five-year period; and
- The applicant must attach confirmation that they are an expatriate taxpayer or researcher working in Belgium.

The form is expected to be made available shortly on the tax authorities' website.

The extension request must be filed electronically by the employer (for eligible employees) or the company (for eligible directors) no later than three months after the expiry of the first five-year period. This requires constant monitoring of the deadline since the expiry date will vary depending on the date on which the expatriate took up employment in Belgium.

Your Deloitte team is at your disposal for further information on this subject or assistance in preparing extension requests.

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:

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