



Global Employer Services Immigration

Deloitte Belgium publishes study on EU Intra-Corporate Transferees permit

Deloitte Belgium has published a comparative [study](#) on the implementation across the EU of the EU Intra-Corporate Transferees (ICT) permit, designed to facilitate intracorporate transfers of third country nationals who are assigned from an entity of a multinational group outside of the EU to a group entity within the EU and may perform professional activities across different EU member states.

The study focuses both on the practical implementation of the scheme and the links between the immigration and social security coordination legislation, EU Posted Workers Directive notifications, and the principle of equal pay for equal work. Navigating through all the requirements is essential and can be challenging for employers. The study provides answers to key questions including:

- In which countries can employees obtain an ICT permit most quickly;
- How does working in multiple countries on the basis of an ICT work permit exemption affect an expatriate's social security status; and
- In which countries may expatriates work at a client site with an ICT permit?

Background

The ICT permit is a combined work and residence permit that can be obtained in an EU member state and allows the intracorporate transferee to work in other EU countries for a period of up to 90 days without the need to apply for an additional work authorization. The intra-EU mobility rights make this scheme particularly attractive for multinational companies wishing to quickly mobilize their staff in different countries across the EU. The permit was introduced in Belgium via a Royal Decree published on 6 December 2021.

With this advantage of being able to work in different countries based on only one permit the ICT scheme can be particularly attractive:

- In the context of project work in multiple EU member states;
- For any intracorporate transfers requiring flexibility should a shift in resource planning be necessary at some point during the EU posting;
- For intracorporate transferees assigned to one EU member state, to provide them with increased flexibility to work remotely in other EU member states; and
- Following Brexit since the UK is a third country and UK nationals would need a work authorization in each member state according to the applicable rules of that state.

Comments

Multinational companies must verify whether the ICT scheme is applicable to their circumstances and may be more beneficial for their employees than other currently available schemes, such as the single permit in Belgium.

While the ICT permit offers increased flexibility for intracorporate transferees within the EU, attention must be paid to increasing links between immigration, social security, and labor law in that context. Deloitte Belgium can assist clients to gain better insight into the advantages of the scheme and also address the challenges of the scheme, by adopting a holistic approach.

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:

- Matthias Lommers, mlommers@deloitte.com, + 32 2 600 65 44
- Joke Braam, jbraam@deloitte.com, +32 2 600 62 86
- Rimma Abadjan, rabadjan@deloitte.com, + 32 2 800 70 81

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

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