



Global Employer Services Total Reward and Global Mobility Alert

Law introducing new tax regime for expats adopted by Parliament | Applicable as of 1 January 2022

The Program Law including the new Belgian expat tax regime has been voted by the Belgian Parliament on 23 December 2021.

The new regime will apply as of 1 January 2022 and will put an end to the almost 40 years old “special tax status for foreign executives” put forward by the administrative circular of 1983. Under certain conditions, expats benefiting from the administrative circular regime may continue to benefit from this regime until 31 December 2023, provided they continue to meet all the requirements.

We invite you to visit our [New Expat Regime](#) web page for a **short video** summarising the main features, benefits and conditions of application of the new expat regime. On the [New Expat Regime](#) web page you can also find out how Deloitte can help you cope with this important change.

For more details about the new expat regime please consult our [alert of 6 December 2021](#).

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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