



Global Employer Services Reward & Mobility Alert

Draft law would further clarify new tax regime for inbound taxpayers and inbound researchers

A new [draft law](#) (available in Dutch and French) introduced in the Belgian parliament on 22 November 2022 is intended to provide further clarification on various aspects of the application of the [new tax regime for inbound taxpayers and inbound researchers](#), specifically the scope of the regime, the determination of the level of gross compensation, and the role of researchers.

Broadening the scope of the law

The current legislation applies to inbound taxpayers and inbound researchers who are directly recruited from abroad or who are posted to a Belgian company, a Belgian branch of a foreign company, or an association with legal personality (referred to as a VZW or IVZW).

To avoid the exclusion of certain groups of employees working for particular types of entity, the draft law would extend the scope to include employees who work for a foundation, a legal person with a unique nature (e.g., a university or governmental organisation), or a public institution with legal personality. **Registration in the [Crossroads Bank of Enterprises](#) would be used as the determining criterion.**

The amendment would **enter into force retroactively as from 1 January 2022.**

For inbound taxpayers or inbound researchers for whom the application period would already have lapsed, **a new additional application period of three months** is envisaged, which would start as from the 10th day following the date of publication of the new law in the Belgian official journal.

Clarification of the EUR 75,000 threshold

The draft law specifies that the professional income that is taxable in Belgium should be considered to assess whether the gross compensation exceeds the required EUR 75,000 threshold.

Whether the professional activities are performed within Belgium is not a decisive factor. For example, if professional activities are performed outside Belgium, but Belgium has the right to tax the income related to these professional activities and actually considers it as taxable income, the income would be considered when assessing whether the EUR 75,000 threshold is met.

Research and development

The draft law also includes a change to the scope of inbound **researchers**. To prevent external companies from relying on the new expatriate regime for inbound researchers, the scope would be explicitly limited to research done **within the company or a business unit of the company**.

The researcher could carry out research for the company or for multiple business units of the company, provided the work was limited to research as defined in the law.

Contacts

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