

## Individual tax alert

### News you can count on



14 September 2012

#### European Blue Card

On 10 September 2012, a new Belgian law came into force which implements the rules laid down in the “Blue card Directive” 2009/50/EC, which was adopted by the Council of the European Union in 2009.

This new law introduces a so-called “Blue Card” for third country highly qualified workers next to the already existing and well-known type B work permit. With this Blue Card, the European Commission aimed at making Europe more economically competitive in order to tackle the current trend of workers emigrating to the traditional immigration countries like the US, Australia and Canada.

The first step in the process of obtaining a Blue Card is the application for a temporary work authorisation by the employer (or his agent) with the local regional authorities, which is similar to the regular work permit application process. To be eligible for this temporary authorisation, the employee must have:

- A valid local employment contract, subject to Belgian social security, for a period of at least 1 year;
- A gross remuneration of at least EUR 49,995 per year (whereas in order to obtain a regular type B work permit the employee should ‘only’ have a gross annual salary of at least EUR 37,721);
- At least a bachelor’s degree.

Once the application has been reviewed and approved, which must be done within a period of 30 days, the employer will receive a temporary work authorisation (TWA) and the authorities will inform the Ministry of Internal Affairs of their decision. Within 90 days from the TWA’s granting, the employee will need to file a Visa D-B29 application with the Belgian Consular authorities in his/her current country of residence on the basis of a copy of the TWA and the usually required documents for a long term visa (medical certificate, certificate of good conduct, etc.).

On the basis of the Visa D-B29, the employee is allowed to travel to Belgium and as has always been the case, he/she will need to register with the local Belgian commune in order to obtain a Belgian residence card. Once the application has been approved, the employee will receive his/her residence card, the so-called “H-card”, which will be valid for a renewable period of 13 months. This H-card serves as a single work and residence permit (“Blue Card”). However, in line with the already existing work permit renewal procedures, in order to renew the H-card, the employer or his agent will need to file a new application for a TWA before an extended H-card can be issued.

From the second renewal onwards, the employee will receive a residence permit which grants an unlimited right to reside in Belgium (a so-called “D-card”), exempting the employee from the obligation to have a work permit.

Deloitte Belgium's immigration and social security team (IMSS team) will keep you informed and is readily available to provide more detailed information.

## Contact

Any questions concerning the items in this publication? Please contact your usual tax consultant at our Deloitte office in Belgium or:

- Erwin Vandervelde, [evandervelde@deloitte.com](mailto:evandervelde@deloitte.com), + 32 2 600 65 75
- Matthias Lommers, [mlommers@deloitte.com](mailto:mlommers@deloitte.com), + 32 3 800 71 44
- Fikri Okrich, [fokrich@deloitte.com](mailto:fokrich@deloitte.com), + 32 3 600 62 92
- Joke Braam, [jbraam@deloitte.com](mailto:jbraam@deloitte.com), +32 2 600 62 86

For general inquiries contact:

- [bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>

## Related links

[Deloitte Tax News & Publications](#)

[Deloitte Academy](#)

[Dbriefs Webcasts](#)

## Follow the latest Tax news on



---

Berkenlaan 8b  
1831 Diegem  
Belgium

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/about](http://www.deloitte.com/about) detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Home |  RSS | [Add Deloitte as safe sender](#)