



Individual tax alert

Belgium

ID card extension issues for foreign residents



Download the Deloitte Belgium mobile App
A wealth of information within your finger's reach

An Android version will be available at a later point in time

All foreigners legally residing in Belgium must be in possession of a Belgian residence card (so called EID card). These ID cards are usually valid for a period of 1 or 5 years. According to Article 33 of the 8 October 1981 Royal Decree on entry, stay, settlement and removal of foreign nationals, every foreigner must apply for their Belgian residence card's renewal with the local communal authorities of his/her place of residence in Belgium between the 45th and 30th day before his/her Belgian residence permit's expiry date. In principle, the local commune and the Ministry of Internal Affairs must examine the application to renew the foreign national's Belgian residence card within thirty days before the foreigner's Belgian residence card's expiry date.

It has been observed for some time that the Ministry of Internal Affairs has been unable to examine the extension applications before a permit's expiry date, resulting in situations whereby the foreigner is no longer in possession of a valid Belgian residence permit. Needless to say that such a situation is not ideal, certainly if the foreigner needs to travel frequently.

It should be noted that the communal authorities must, according to the aforementioned article 33, issue a document called annex 15 which covers the foreigner's legal stay in Belgium for a period of 45 days (twice extendable by 45 days) after the (expired) residence card's validity date. The annex 15 document however is not a valid travel document and thus does not solve foreign employees' travel requirements.

In the meantime, while the delays at the Ministry of Internal Affairs may continue for some time and in order to avoid any travel restrictions on companies' foreign employees, Deloitte's Immigration team is readily available to assist in dealing with the residence card issues by liaising with the competent authorities on all levels.

Contacts

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, + 32 2 600 65 75
- Matthias Lommers, mlommers@deloitte.com, + 32 3 600 65 44
- Laetitia Krouchi, lkrouchi@deloitte.com, + 32 2 600 68 78

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

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



[Deloitte Belgium](#)

Berkenlaan 8A, 8B, 8C
1831 Diegem
Belgium

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

Click [here](#) to (un)subscribe or modify your subscription.

© 2014. For information, contact Deloitte Belgium.