



## Individual tax alert Belgium

### Immigration rules when employing foreign students and interns



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With the summer holiday approaching, employers will consider hiring a foreign student during the next few months for an internship or student job. The following is an overview of the immigration rules that should be observed.

#### 1. Work permit exemption for foreign students, EEA and Switzerland citizens

These students have the same rights and obligations as Belgian students. Even if they do not study or reside in Belgium, they are allowed to work without prior immigration formalities

#### 2. Work permit (exemption) for third country students

Third country students with a legal residence in Belgium must generally obtain a type C work permit to work in Belgium. Such work permit would not be required only if employment was during the school holidays.

#### 3. Work permit exemption for foreign interns studying in the EEA or Switzerland

Last year, the Belgian State Journal published a new law broadening the work permit exemption for foreign students completing an internship with a Belgian company (adjustment to the law of 30 April 1999).

In the past, a work permit exemption for foreign students only existed for foreign students who complete a mandatory internship in Belgium within the framework of their studies in Belgium.

Following this new legislation, the work permit exemption now also applies to foreign students who complete their studies outside Belgium, in other EEA member states and Switzerland.

For example, a Japanese student following studies in Spain and completing a mandatory internship with a company located in Belgium will no longer require a work permit.

#### 4. Work permit for interns

Should the intern not belong to the above mentioned category, a work permit must be obtained.

A work permit for interns can be obtained if the following conditions are met:

- Minimum age of 18 and principally not older than 30
- The intern must commit to a regular job during the internship
- The internship must work fulltime and may not exceed 12 months
- The salary may not be lower than the legal minimum wage

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

## Contacts

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