



## Individual tax alert

### Belgium

## Practical impact of changes to the Belgian residence rules

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Recently, the Royal Decree of 19 February 2015 and the law of 19 December 2014 implemented some changes to the rules relating to the cost for obtaining a visa or residence permission to live in Belgium for a period of more than 3 months.

As of 29 February 2015, a fee of €60, €160 or €215 will need to be paid in order to obtain a Belgian visa D or to submit a request for a permission to stay in Belgium (if no visa is obtained before arriving in Belgium). Below is a non-exhaustive overview of the cost for the most common types of applications:

- For foreigners under the age of 18 years: Free
- For students and foreigners with a long-term resident status in another EU country: €60
- For Economic Migrants, applicants for family reunion with a 3rd country or Belgian national: €160
- Regularisation applicants, Researchers, EU Blue Card applicants, Highly skilled employees and their family members: €215

The payment must be made per application and per person for whom payment is due. No payment is required for children under the age of 18 and for those applying for family reunion with another EU national.

The above mentioned fee needs to be paid by bank transfer to the Belgian Ministry of Internal Affairs.

The following details need to be indicated in the bank transfer reference: Last name, First name, nationality, date of birth and the article in the law which applies to the case at hand. The details would need to be indicated in the following format:

"Last name\_Firstname\_Nationality\_DD.MM.YYYY\_ArticleWet15.12.1980"

A proof of this payment will need to be joined to the visa application or the request for permission to reside in Belgium. If an incomplete payment is made, the concerned foreigner will receive a notice to pay the remainder of the amount within 30 days. In case of non-payment or incomplete payment, the application will be refused and the amount which has already been paid will not be refunded.

### Conclusion

The cost of migrating to Belgium will increase. EU nationals and their family members planning to reside in Belgium are however exempted from paying this fee. It is important that the applicant

makes sure that payment to the Belgian authorities is correctly done in order to avoid the refusal of his/her request.

Further practical details, such as possible issues with foreign exchange rates would still need to be clarified by the authorities.

Deloitte Belgium's immigration and social security team is readily available to provide more detailed information.

## 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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