



## Individual tax alert Belgium

### Single Permit – combined work permit and residence card

A wealth of tax information  
within your fingers' reach  
Discover Deloitte's apps



Belgium app



Global tax app

On 19 November 2015, the Belgian Council of Ministers announced an agreement on the implementation of the Single Permit.

All EU member states need to transpose the Single Permits EU Directive (Directive 2011/98/EU) into their national legislation. This Directive introduces a single application procedure for the issuing of single permits to non-EU nationals to reside and work in an EU Member State, and a common set of rights for non-EU workers legally residing in a Member State. The Directive was designed to simplify and harmonise the current immigration rules across the EU.

EU Member States were initially required to transpose this Directive into their national legislation by 25 December 2013. To date however, Belgium was not able to complete its transposition and was referred to the EU Court of Justice by the Commission earlier in November 2015. Infringement proceedings regarding the Directive's transposition are currently pending against Slovenia and Belgium.

The announced Single Permit's implementation will entail a significant reform of the current immigration process, which is governed on both regional and federal levels and requires the involvement of different Ministries.

It is expected that the single permit's implementation will significantly impact immigration processing times, as well as the immigration process as a whole, for highly qualified and executive non-EU employees.

Deloitte Belgium's immigration and social security services team will provide updates and is readily available to deliver more detailed guidance on how to better prepare for the upcoming changes.

#### 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:

- Erwin Vandervelde, [evandervelde@deloitte.com](mailto:evandervelde@deloitte.com), + 32 2 600 65 75
- Matthias Lommers, [mlommers@deloitte.com](mailto:mlommers@deloitte.com), + 32 2 600 65 44

For general inquiries, please 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>



[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](http://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.

© 2015. For information, contact Deloitte Belgium.