



Individual tax alert

Belgium

The Intra-Corporate Transferees Directive



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In 2010, the European Commission published a proposal for a **Directive on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer**. In the meantime, this so-called ICT Directive has been adopted by the Council of the European Union.

The ICT Directive complements the past harmonisation initiatives such as the [EU Blue Card](#) and [Single Permit](#) Directives. Its objective is to “make it easier and quicker for multinational companies to temporarily assign highly skilled employees to subsidiaries situated in the EU. Moreover, the Directive will facilitate the mobility of intra-corporate transferees between Member States during their assignments”.

Intra-corporate transferees are persons who are assigned from one entity of a multinational company to another entity of the same group in a different country. The ICT Directive foresees, among others, transparent and harmonised conditions for admission, residence and work, intra-EU mobility and certain guarantees to uphold labour and social security standards for highly-skilled profiles (i.e. trainees, managers and specialists).

Directives are binding as to the result to be achieved and leave the form and methods used to the Member States' discretion when implementing the rules in national legislation. The Member States have 30 months to implement the ICT Directive. So far, Belgium has not yet implemented the rules laid down in the ICT Directive.

Once the rules of this Directive are implemented in the Member States' national legislation, intra-corporate transferees are exempt (subject to certain conditions) from Schengen visa obligations and are able to enter, stay and work in other Member States without the need to apply for another work permit for a period up to 90 days. In view of long-term mobility (more than 90 days) the conditions are stricter. The Directive also foresees in advantages for intra-corporate transferees' family members. These family members will be able to apply for their visa/residence permit at the same time as the assignee and can therefore accompany the assignee from the assignment's start. They will also be provided with a right to work in the host Member State for the transfer's duration.

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

Contacts

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

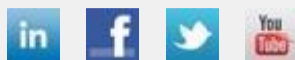
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