



Global Employer Services Reward & Mobility Alert

New tax regime for inbound taxpayers and inbound researchers: new circular letter with practical comments

The tax authorities have released on 6 May 2022 their circular letter 2022/C/47 commenting on the new Belgian expat tax regime ([FR](#) | [NL](#)) and including several enclosures:

- Annex 1 - Diplomas and scientific fields for the purpose of the new tax regime for inbound researchers ([FR](#) | [NL](#))
- Annex 2 - Royal Decree of 5 March 2022 determining the form and content for the application of the new tax regime for inbound taxpayers and inbound researchers ([FR](#) | [NL](#))
- Annex 3 - Application form for the new tax regime for inbound taxpayers ([FR](#) | [NL](#))
- Annex 4 - Application form for the new tax regime for inbound researchers ([FR](#) | [NL](#))

The circular letter only provides for limited additional clarification and mainly aims for a summary of the conditions of the application of the new tax regime. Specific additional guidelines, clarifications and practical examples relate to :

- The minimum remuneration threshold of Euro 75K to be reached (see points 33 et seq.): only “vested and certain” compensation is considered at the moment of application; annual reporting requirement; modalities in case of split taxation (salary split);
- Confirmation that the requirement of not having paid taxes in Belgium (as a non-resident) in the 60 months prior to employment in Belgium relates to professional income of the tax payer concerned, and not to other non-

- professional income (such as real estate income), and not to the professional income of the spouse;
- The pro rata of the salary threshold in case of a partial year based on calendar days (see points 42 et seq.);
 - The recurring expenses and the applicable limits (see points 50 et seq.) as well as modalities in the event of an interruption of activity without continuation of remuneration (see points 58 et seq.);
 - Other expenses resulting directly from employment in Belgium – moving costs, home furnishing costs and school fees for accompanying children (see paragraph 64 et seq.);
 - Compatibility with other lump-sum expense allowances (e.g. representation allowances) (see paragraph 78);
 - Confirmation that the (lump-sum) cost proper to the employer (of max 30%) needs to be contractually agreed upon as payment on top of compensation (and can vary from employee to employee);
 - The formalities (form and deadline) for applying for the new expat regime (point 82 et seq.). A Royal decree is expected to determine the form and content of the form to be used to apply for the extension after the expiry of the 5-year period;
 - The annual nominative list to be provided to the administration by 31 January of each year (new additional formality compared to the “old” expat regime) (see point 92). A Royal Decree has yet to be published which will determine the format in which this communication to the authorities will need to be made;
 - Implications in case of a change of employer or company : requirement of consecutive employment in Belgium (see points 93 et seq.);
 - The conditions and modalities for the opting-in to the new expat regime : no explicit reference – apart from the examples given - that the opting-in only applies to employees benefiting from the “old” special tax regime (see points 106 et seq.);
 - Confirmation that employer and employee can mutually agree to adapt existing employment agreements to the new special tax regime;
 - The specificities relating to inbound researchers (see points 116 et seq.). Specific guidance on the requirement of minimum 80% scientific research activity (see point 121).

For more details, we invite you to visit our [New Expat Regime webpage](#), including our video summarising the main features, benefits and conditions of application of the new expat regime.

Contacts

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