

Is it possible to have a non-resident tax status in Belgium ?

Yes, you can submit a request to that end.

If you have arrived in Belgium and registered at the town or city hall, you will automatically be considered **a resident for tax purposes**, whose worldwide income is taxable here. For people who simultaneously earn substantial sums abroad, it can be interesting to acquire **non-resident status**: then you will not have to report your foreign earnings in Belgium nor will you be taxed on them here.

As long as you have not filed a resident tax return, it is possible to demonstrate to the tax authorities that your principal place of residence or the center of your social/economic interests **remains located abroad**. If your stay in Belgium is only of a temporary nature and if there are elements in your personal situation that tie you to your home country, you can demonstrate to the tax inspector that he should qualify you as **a non-resident taxpayer** instead.

There is an important proviso for **married couples/legal cohabitants** who are living together in Belgium: they can never obtain non-resident status. Belgium will always be considered as the place of your family residence if you live here together. Only under the **special expat tax status** for foreign specialists and executives will your partner be able to move with you to Belgium without jeopardizing your non-resident status.

Non-resident taxpayers who come to Belgium without establishing tax residency here, are only taxable here on **Belgian domestic income**. Employees are only taxable here if the cost of their salary is paid (or borne) by a Belgian company or if they physically spend **more than 183 days** in the country. There is a big misunderstanding about this, but the '183-day rule' is **never used** in Belgium to determine **your tax residency**. It is only relevant for employees who work in Belgium for more than 6 months for a foreign employer.

Income from an **independent activity** is taxable in Belgium if it is obtained by means of a 'fixed base' here or if it results from business carried out in Belgium. Other types of income that are considered taxable if they originate **from a Belgian source**, are, for example, Belgian real estate income or financial investments.

Since non-residents only have access to certain personal tax allowances if they earn at least **75% of their worldwide income** in Belgium during the calendar year, applying for non-resident status might not always have the desired result. In some cases, it can be more interesting to opt for a **normal resident taxation** and report your foreign earnings, to avoid that your personal tax deductions would be disregarded or limited.

We can assist you with analysing your tax status and help to **develop an efficient tax planning strategy** in line with your personal goals and objectives.