



## What formalities do I need to comply with when I leave Belgium ?

If you are heading back home or leaving Belgium to work abroad, there are obviously quite a few things that **require your attention before you can leave**, such as cancelling your contractual obligations (e.g. rent, utilities, employment, etc.) and service providers (e.g. bank account, health insurance ('mutualité'), children's school, etc.).

If you and your family members registered at the town or city hall, keep in mind that you should **properly deregister when you leave**. The municipal authorities should be notified no later than the day prior to your departure. Sometimes it can be enough to **just send an email** to the city hall and attach a double-sided copy of your ID, but this is not always the case. The municipality will also take note of your new address abroad.

To avoid possible tax claims following you abroad afterwards, it is advisable to **settle your Belgian tax situation as soon as possible**. If the claim is for a considerable amount, the Belgian tax authorities might even request the **assistance of a foreign tax department** to recover the outstanding taxes. The amounts will be increased with considerable recovery costs and late payment interest. This is something you really want to avoid.

Resident taxpayers have a filing requirement when leaving Belgium. You should therefore **contact your local tax office** and ask for a 'special' tax return covering the period starting on 1 January and ending on your date of departure. You should not wait for the regular tax return period to file your return. The **'exit-tax' return** actually looks exactly the same as your standard annual return. The form should be filed **no later than three months after you leave**. After that, you no longer have any filing requirements in Belgium.

In some scenarios, you can still **be regarded as non-resident for tax purposes** afterwards. Any income earned in Belgium after you leave will be subject to taxation in Belgium, unless otherwise stated in the applicable tax treaty. This is mainly the case for **employment, pension, investment and/or real estate income** from a Belgian source. As non-residents only have access to certain personal tax allowances if they earn at least **75% of their worldwide income** in Belgium, you may not be able to benefit from any tax deductions in Belgium.

To minimize your overall tax burden, it is important to **properly plan the timing of your departure**. If you leave before the end of the year, your tax allowances **will be prorated**.

You should always try to **avoid double taxation** arising from dual residence status, if you leave Belgium to work abroad, but, for example, leave your family in Belgium for some time. If you are still expecting payment from your employer after your departure related to your previous employment in Belgium, it will most likely be subject to taxation in Belgium. **Planning** for those kinds of payments **should be undertaken with care**.

We can assist you with your individual **Belgian exit-tax filing** and help you to determine and better understand the consequences of **your tax status after you leave Belgium**.