



When do UK nationals require a work permit in Belgium ?

Now that Brexit is a fact, UK nationals who want to **expand their business to Belgium** or want to **take up employment** here can **no longer benefit** from the free movement of workers within the EU. If you were already present and registered in Belgium on **31 December 2020**, the *Withdrawal Agreement* ('WA') guarantees your continued right of residence and right to work.

UK nationals **already residing in Belgium before 2021** had to apply to exchange their existing residence card for an electronic '**M card**'. **Frontier workers** needed to exchange their 'Annex 15' for an electronic '**N card**'. Both **remain exempt** from a work permit or professional card. On the other hand, UK employees that are **seconded to Belgium cannot** benefit from the WA and **always require** a work permit as of 2021.

In brief, the general rules and exemptions for **non-EU economic migrants** now apply to both **UK employees and self-employed** individuals. UK citizens planning to work in Belgium **after 31 December 2020** need to follow the same procedures in place for third-country nationals.

If you plan to reside and work in Belgium **as an employee**, you need to apply for a '**single permit**' as stipulated in the *EU-UK Trade and Cooperation Agreement*. This combines residence and employment of **more than 90 days**. The permit to work is typically applied for **by the Belgian employer**. Depending on the **region where the employer is located** (i.e. Brussels, Flanders, or Wallonia), a different application procedure will apply. Employees who will only work in Belgium but **not reside here** only need a 'work permit' (e.g. for short periods of employment or frontier workers).

A **number of exemptions** for short-term work apply depending on the circumstances. By way of **example**, we can mention international transport activities, assembly or installation of goods, urgent maintenance or repair work, attending scientific conferences, diplomatic or consular missions, performances by international artists, scientific researchers invited by a university, etc.).

On the other hand, **UK self-employed individuals** need to apply for a **professional card**. Also, in this case the **procedure might be different** depending on where the contractor is established. In general, the documents required for the application include a business and financial plan, motivational letter, service agreement with Belgian client(s), recommendation letter(s), etc. The professional card application is **more extensive** than the procedure for a single or work permit.

A **number of exemptions** for short-term services also applies to UK **self-employed** individuals (e.g. business trips not exceeding 3 consecutive months, journalists, sportsmen and their assistants, artists, students, (trainee) lawyers, etc.).

TAXPATRIA® can assist you with applying for either a **work permit** or **professional card** and check your eligibility for a **potential exemption**.