



Am I liable for taxes in Belgium as the spouse of a diplomat ?

The **tax privileges** for foreign diplomats, consular officers, and international staff members are generally **based on two treaties**: (i) the *Vienna Convention on Diplomatic Relations of 1961*; and (ii) the *Vienna Convention on Consular Relations of 1963*. There are also the '*Headquarters Agreements*' between Belgium and the **international organisations** established here. It specifies the **privileges of diplomatic and consular missions** and forms the legal basis for their **immunity**. The system is largely based on the '**principle of reciprocity**': no privileges are granted to a foreign official here, unless Belgian personnel **receives similar privileges in the official's home country**.

In general, diplomatic and consular officers **do not have to pay Belgian income tax** on their earnings. The **principle of tax exemption** allows countries to organise the activities of their diplomatic mission without taxation, as well as allowing staff members and their families to **operate normally in Belgium** and to **purchase goods and services for their personal use**. In applying specific tax provisions for diplomatic missions and their staff, **Belgium makes no distinction between** Embassies, Permanent Representations (EU), Permanent Delegations (NATO), and Diplomatic Missions (EU/NATO). Holders of a **permanent residence permit** and **Belgian nationals** are **never tax-exempt**.

Family members like spouse and children who hold a **special residence permit** will often have **no access to the Belgian labour market**, unless a bilateral agreement is in place. This applies to **all professional activities**, including those carried out on a part-time basis, as well as paid internships and student jobs. If they are **allowed to exercise a gainful activity**, they will consequently be subject to **Belgian labour law, tax, and social security rules**.

In this context it is important to determine the **country of tax residence** since **all taxable income** must be declared and taxed in that country. With some exceptions, most international civil servants that have their tax domicile abroad **before moving to Belgium** will continue to be considered **a tax resident in their home country** ('*exception of fiscal residence*'). Only if the spouse started a gainful activity here and registered in the **national civil register**, could this **create the presumption** that the spouse should be considered a **Belgian tax resident** instead. The 'tie-breaker rules' in the relevant double tax treaty could provide a solution for **situations of dual tax residency**.

Family members whose **tax residency is established outside Belgium** are in that case subject to **non-resident income tax**. They will only be taxed on their **Belgian salary or independent earnings** (i.e. Belgian source income). If the partner has diplomatic status and the spouse carries out **a gainful activity** in Belgium or abroad, they will be considered **single taxpayers** for Belgian filing purposes. That means they will **never be taxed jointly**.

TAXPATRIA® can help you **determine your Belgian tax status** and assist you with your **personal (resident or non-resident) tax filing**.