



Do expats need an international will when living in Belgium ?

If you worked part of your career in Belgium and decide to stay here or if you plan to retire in Belgium, you might want to consider **drafting an international will**. This will allow you to determine who will be entitled to your estate, or how your property will be divided in the event of your death, **especially if you own assets abroad**.

If you live in Belgium and you are **deemed to be domiciled here**, the Belgian inheritance rules will automatically apply to your **worldwide estate**. Your nationality is **not** relevant in this context. Taxpayers whose tax residency is established outside Belgium can be subject to **non-resident income tax**, but this does **not avoid** Belgian inheritance tax being due **if they live in Belgium at the time of death**. If you have an **approved expat status**, but are domiciled here at the same time, the Belgian inheritance taxes will apply.

Foreign **diplomatic and consular staff** retain their tax residency abroad and are therefore **not considered** to have their domicile in Belgium. The Belgian inheritance rules will not apply, except to **any real estate they own in Belgium**. The same rules apply to **officials of international organizations** (e.g. EU and NATO) who are solely here **by reason of their duties** for the organization on the condition they are **not separately engaged** in any gainful occupation.

The **default rule** in Belgian inheritance law is that all your assets go to your children **in equal shares**. If you are **married**, your spouse will have a *usufruct* on your estate and your children will inherit the bare ownership. In case of a **registered partnership**, your partner will only get a *usufruct* on the family home and its furniture. Although your children will be entitled to a **minimum part of your estate**, since a few years you now have the option to leave more to your life partner, to a charity, or to your stepchildren.

Even if you accept the **Belgian default solution**, it might still be **a good idea** to draft an **international will** to give a proper overview of your foreign assets and indicate where your heirs are living. You are also allowed to opt for the **inheritance rules of another country**, but this unfortunately does **not extend** to its **inheritance tax regime**. Belgian estate taxes **will apply**.

The international will can be written **in any language** and is presented afterwards to **a public notary** in Belgium in the presence of two witnesses. The testator is **not required to disclose** the contents of the will to them. The notary will certify it is your personal will and keep it in their records until needed. The benefit of an international will is that it can also be **used outside Belgium**.

Should you have already **paid inheritance tax abroad** in respect to real property in another country, Belgium will allow you to **offset these taxes** against the tax due in Belgium. The double tax treaties currently in place only relate to income taxation and **not to inheritance taxes**.

TAXPATRIA® can assist you with your **cross-border estate planning** and **private wealth structuring**.