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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 **temporary** and if there are elements in your personal situation that tie you closer 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. Under the (old) **special expat tax status** you would always be considered a **non-resident taxpayer** (even if your partner moved with you to Belgium), but this is different under the (new) **expat regime** introduced in January 2022.

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 nonresident 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.

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