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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 a **non-resident (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**.