

Belgium - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

The inhabitants of the Kingdom are the persons whose domicile or whose seat of wealth is located in Belgium. Unless evidence to the contrary can be provided, all individuals listed in the National Register of Individuals are considered inhabitants of the Kingdom.

"Domicile" refers to a factual situation characterised by the actual residence or living quarters located in the country;

"seat of wealth" refers to the place from where the assets concerned are managed.

A temporary absence from the country does not imply a change of domicile.

Relevant tax provisions

Article 2, §1er, 1° – Belgian Income Tax Code (CIR 1992 for its acronym in French)

For further details on Personal income tax, please refer to the 'Tax Survey' publication on the website of Federal Public Service Finance - Belgium available at:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

Section II – Criteria for Entities to be considered a tax resident

All companies, associations, establishments or institutions are liable to corporate income tax if:

- they possess legal personality,
- they have their statutory seat, their principal establishment, their seat of management or their seat of administration in Belgium.
- they are engaged in a business or a profit-making activity.

For further details on corporate income tax, please refer to the 'Tax Survey' publication on the website of Federal Public Service Finance - Belgium available at:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

Relevant tax provisions

Article 2, §1er, 5° - Belgian Income Tax Code

Section III – Entity types that are as a rule not considered tax residents

Associations or organisms without legal personality are not subject to corporate income tax.

Relevant tax provisions

Article 2, §1er, 5° Belgian Income Tax Code

Section IV – Contact point for further information

For further details on personal or corporate income tax, please refer to the 'Tax Survey' publication on the website of Federal Public Service Finance - Belgium available at:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

Administrative contact point :

ESS - DR2 - Impôts sur les revenus – International

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