

Reform of the Expatriate Tax Regime in Belgium

Since many years Belgium has a specific expat tax regime in order to attract international talent and investors to Belgium. Similar tax regimes are existing in other European countries. In order however to make the Belgian expatriate tax regime more attractive, the new government has announced several significant adjustments to the special tax regime for inbound employees, which applies to foreign professionals and researchers coming to work in Belgium.

These reforms have been adopted by the Belgian Parliament on December 12, 2025 and aims to make the country more appealing, in particularly for international talent.

The adopted changes are applicable retroactively as 1st of January 2025.

Please find herewith a short overview of the main changes and advantageous of this specific tax regime :

1. Increase in tax free allowances up to 35%

Until now, an employer could grant tax-free allowances (qualified as “costs proper to the employer”) up to 30% of the employee’s annual gross salary.

This percentage rises to 35% and will be retroactively applicable as of January 1, 2025.

Until now, the tax free exemption was limited to a maximum of 90.000 EUR per year. This ceiling will disappear (retroactively as of January 1, 2025), making the regime much more attractive for higher earners.

2. Lower salary threshold

The regime for Inbound Non-researcher Beneficiaries (BNI) required a minimum annual gross salary of 75.000 EUR to qualify. This threshold is lowered to 70.000 EUR gross per year (retroactively as of January 1, 2025).

3. Special Regime for researchers

For Inbound Researchers, no minimum salary threshold is required.

The main conditions remain linked to diploma or scientific/technical experience.

The tax advantages (35% tax free allowances, with no ceiling) will also apply to this group.

4. Duration of the regime

The regime remains limited in time for 5 years but with the possibility of an additional 3 years extension under certain conditions.

5. Entry into force and procedure

These changes to the expat tax regime have been approved by the Belgian Parliament on December 12, 2025 as part of the implementation of the new government agreement.

They are scheduled to apply retroactively as of January 1, 2025.

Employers and expatriates already under this regime will in principle automatically benefit from the new rules.

For new applications a request needs to be filed with the Belgian tax authorities within 3 months as of arrival in Belgium or within 3 months as of the 10th day after publication of the law in the Belgian Official Gazette for those who are already in Belgium but did not meet the minimum salary threshold of 75.000 euro (which became now 70.000 euro).

Do not hesitate to contact us if you have any questions regarding the Belgian expat regime.

We can also assist with the filing of the request with the Belgian tax authorities.

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