

ANNUAL TAX FORM

Presentation

Regardless of your status, international civil servant, trainee or any other status, if you live and work in Belgium, you will receive the Belgian annual tax form regarding the Personal Income Tax. Watch out every year for the typical brown envelope and make sure to take the necessary action, **even if you are exempt from taxes**. The prefilled online form available on TaxonWeb might facilitate things for you and will give you an extra of fourteen days to the deadline.

Belgian payroll

Fill in the basic data in the beginning of the form and fill in the codes in the rest of the document. Every form has attached to it a quite extensive manual in French and Dutch. Do not hesitate to call our Expat Welcome Desk if you have any questions.

European civil servants

European civil servants are not required to pay Belgian personal income tax, since they fall under the Protocol on the Privileges and Immunities of the European Communities. As a result the salaries paid by European institutions are exempt from national income tax.

Officials of European institutions who are domiciled for tax purposes in Belgium **must complete the tax return** but are required to tick **special boxes (1062-05/ 1020-47) exempting them from taxes** on their salary.

For those who are not domiciled for tax purposes in Belgium, the tax return should be sent to the local tax office (not to the scanning centre) with the relevant letter from the institute.

In the event officials have an income from a Belgian source, this income must be declared in a **non-residents tax return**, the competent tax office should be notified and this form should be filled out. Once this request has been submitted, you will receive the declaration each year. You must also inform your tax office in the event of a change of address and/or civil status (marriage, legal cohabitation, separation, divorce, death, etc.).

Seconded national experts

National detached experts are in principle not required to pay Belgian personal income tax but should nevertheless return the form to the local tax office along with a document from the European Commission proving their status as an EU official.

Trainees

Official trainees (stagiaires) at the European institutions are not covered by the Protocol on the privileges and immunities of the European Communities so they must complete and return their annual tax form. The training agreement implies the exercise of paid work in a subordinate relationship constituting a contract of employment and, consequently, the indemnities granted within the framework of the SCHUMAN scholarship represent taxable remuneration within the meaning of Articles 30, 1°, and 31, paragraph 2, 1°, of the 1992 Income Tax Code.

USEFUL LINKS

[TaxonWeb](#)

[Xpatris comparative platform](#)
