

Belgian non-resident income tax return – Income year 2023.

The Belgian tax authorities will shortly start with sending the Belgian non-resident income tax returns to all non-residents with Belgian source income. If you earn income in Belgium (such as a salary, a pension, or rental income) while residing abroad, or if you are in Belgium for a limited period (for instance, for work or studies), you are required to file a "non-resident income tax return."

For the 2024 tax year (income year 2023), you will receive your tax return by post between mid-September and early October 2024. The due date to file the paper return is set at November 22, 2024. This tax return can be submitted either on paper or electronically. If you wish to file your return online via Tax-on-web, you will be able to do so starting in mid-September.

If you would like us to assist with the preparation and filing of your Belgian return, we kindly ask you to send us all the necessary information at your earliest convenience.

With regard to the “expats” benefitting from the (old) special tax status on the basis of the tax Circular of August 1983, it is important to note that the transitional measures ended on December 31, 2023. Individuals who benefited from this regime still have to file a “non-resident” income tax return for income year 2023, tax year 2024. As of income year 2024, they will be considered Belgian tax residents, and will in principle need to file a “resident” instead of a “non-resident” income tax return.

Please do not hesitate to contact us if you have any questions.

An.dereymaeker@vandendijk-taxlaw.be or by phone 02/343.33.45

Vandendijk & Partners

September 2024

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