

GIFT TAX RATES 2023 (*)

FLANDERS

Gift – immovable property

TAX BRACKETS (€)		TAX RATE IN DIRECT LINE/ PARTNER	TAX RATE OTHERS
From	To		
0.01	150,000.00	3%	10%
150,000.01	250,000.00	9%	20%
250,000.01	450,000.00	18%	30%
450,000.01	...	27%	40%

Gift – movable/immovable property to associations/foundations

(INTERNATIONAL) ASSOCIATIONS, PRIVATE AND PUBLIC FOUNDATIONS	RATE
General rule	5.50%/0% [†]
Exception: if donor is a similar legal person	100 €

Gift – movable property

TAX RATE	RELATIONSHIP WITH DONOR
3%	Direct line or partner
7%	Others

Gift of a family business/company

GIFT OF A FAMILY BUSINESS/COMPANY	
0%	On certain conditions

[†] From of 1 July 2021, the rate for donations to, among others, non-profit organisations and foundations (with the exception of private foundations and professional associations) is 0%.

BRUSSELS CAPITAL REGION

Gift – immovable property

TAX BRACKETS (€)		TAX RATE DIRECT LINE/ SPOUSES/LEGAL CO-HABITANTS	TAX RATE OTHERS
From	To		
0.01	150,000.00	3%	10%
150,000.01	250,000.00	9%	20%
250,000.01	450,000.00	18%	30%
450,000.01	...	27%	40%

Gift – movable/immovable property to associations/foundations

(INTERNATIONAL) ASSOCIATIONS, PRIVATE AND PUBLIC FOUNDATIONS	RATE
General rule	7%
Exception: if donor is a similar legal person	100 €
Public foundation	6.6%

Gift – movable property

TAX RATE	RELATIONSHIP WITH DONOR
3%	Direct line, spouses and co-habitants
7%	Others

Gift of a family business/company

GIFT OF A FAMILY BUSINESS/COMPANY	
0%	On certain conditions

WALLONY

Gift – immovable property

TAX BRACKETS (€)		TAX RATE DIRECT LINE/ SPOUSES/LEGAL CO-HABITANTS	OTHERS
From	To		
0.01	150,000.00	3%	10%
150,000.01	250,000.00	9%	20%
250,000.01	450,000.00	18%	30%
450,000.01	...	27%	40%

Gift – movable/immovable property to associations/foundations

(INTERNATIONAL) ASSOCIATIONS, PRIVATE AND PUBLIC FOUNDATIONS	RATE
General rule	7% (on certain conditions)
Exception: if donor is a similar legal person	100 €

Gift – movable property

TAX RATE	RELATIONSHIP WITH DONOR
3.3%	Direct line, spouses and legal co-habitants
5.5%	Others

Gift of a family business/company

GIFT OF A FAMILY BUSINESS/COMPANY	
0%	On certain conditions

([†]) Fiction clauses are not included.

Gift tax related to immovable property is taxed (progressively) according to an increasing rate per bracket. Other reductions and exemptions are not included in this overview.

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Update 2023

INHERITANCE TAX RATES 2023 (*)

FLANDERS

Inheritance tax – general rates

TAX BRACKETS (€)		TAX RATE IN DIRECT LINE/ PARTNER
From	To	
0.01	50,000.00	3%
50,000.01	250,000.00	9%
250,000.01	...	27%

Inheritance tax – legacy to associations/foundations

(INTERNATIONAL) ASSOCIATIONS, PRIVATE AND PUBLIC FOUNDATIONS

8.5%/0%*

* From 1 July 2021, this rate will be reduced to 0% (except for private foundations and professional associations).

Inheritance tax – general rates

TAX BRACKETS (€)		SIBLINGS	OTHERS
From	To		
0.01	35,000.00	25%	25%
35,000.01	75,000.00	30%	45%
75,000.01	...	55%	55%

Inheritance family business/company

INHERITANCE FAMILY BUSINESS/COMPANY

3%	Direct line and spouses (on certain conditions)
7%	Others (on certain conditions)

BRUSSELS CAPITAL REGION

Inheritance tax – general rates

TAX BRACKETS (€)		TAX RATE DIRECT LINE/ SPOUSES/LEGAL CO-HABITANTS
From	To	
0.01	50,000.00	3%
50,000.01	100,000.00	8%
100,000.01	175,000.00	9%
175,000.01	250,000.00	18%
250,000.01	500,000.00	24%
500,000.01	...	30%

Inheritance tax – general rates

TAX BRACKETS (€)		TAX RATE SIBLINGS
From	To	
0.01	12,500.00	20%
12,500.01	25,000.00	25%
25,000.01	50,000.00	30%
50,000.01	100,000.00	40%
100,000.01	175,000.00	55%
175,000.01	250,000.00	60%
250,000.01	...	65%

TAX BRACKETS (€)		TAX RATE UNCLÉS/AUNTS - COUSINS
From	To	
0.01	50,000.00	35%
50,000.01	100,000.00	50%
100,000.01	175,000.00	60%
175,000.01	...	70%

TAX BRACKETS (€)		TAX RATE OTHERS
From	To	
0.01	50,000.00	40%
50,000.01	75,000.00	55%
75,000.01	175,000.00	65%
175,000.01	...	80%

Inheritance tax – legacy to associations/foundations

(INTERNATIONAL) ASSOCIATIONS, PRIVATE AND PUBLIC FOUNDATIONS

25%	(International) associations, private foundations
7%	Associations with federal recognition and public foundations

Inheritance family business/company

INHERITANCE FAMILY BUSINESS/COMPANY

3%	Direct line, spouses and legal co-habitants (on certain conditions)
7%	Others (on certain conditions)

WALLONY

Inheritance tax – general rates

TAX BRACKETS (€)		TAX RATE DIRECT LINE/ SPOUSES/LEGAL CO-HABITANTS
From	To	
0.01	12,500.00	3%
12,500.01	25,000.00	4%
25,000.01	50,000.00	5%
50,000.01	100,000.00	7%
100,000.01	150,000.00	10%
150,000.01	200,000.00	14%
200,000.01	250,000.00	18%
250,000.01	500,000.00	24%
500,000.01	...	30%

Inheritance tax – general rates

TAX BRACKETS (€)		TAX RATE SIBLINGS	UNCLÉS/AUNTS - COUSINS	OTHERS
From	To			
0,01	12,500.00	20%	25%	30%
12,500.01	25,000.00	25%	30%	35%
25,000.01	75,000.00	35%	40%	60%
75,000.01	175,000.00	50%	55%	80%
175,000.01	...	65%	70%	90% (**)

Inheritance tax – legacy to associations/foundations

(INTERNATIONAL) ASSOCIATIONS, PRIVATE AND PUBLIC FOUNDATIONS

7%

Inheritance family business/company

INHERITANCE FAMILY BUSINESS/COMPANY

0%	On certain conditions
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(*) Fiction clauses are not included.
Depending on the region and the relation to the legator, tax rates are calculated on the net inheritance per successor or on the total of the net inheritance.
In the Flemish region, for an inheritance in direct line and between partners a distinction is made between movable and immovable goods.
Other reductions and exemptions are not included in this overview.

(**) In its court ruling of 22 June 2005, the Court of Arbitration has annulled art. 1 of the applicable Decree to the extent that it determines a higher tax rate than 80% on the bracket exceeding € 175,000.00, as this is not in line with articles 10, 11 and 172 of the Constitution.

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