

# KEY FIGURES 2026

## PERSONAL & ESTATE TAXATION

### 1 | GIFT

GIFT OF IMMOVABLE PROPERTY (3 REGIONS)				GIFT OF MOVABLE PROPERTY		
Direct line rate, between spouses and between cohabitants		Rate between all other persons		Direct line rate, between spouses and between cohabitants	Flanders and Brussels	Wallonia
Portion of the gift					Rate between all other persons	
from →	to (inclusive)					
EUR 0.01	EUR 150,000	3%	10%		3%	3.3%
EUR 150,000.01	EUR 250,000	9%	20%			
EUR 250,000.01	EUR 450,000	18%	30%		7%	5.5%
Over EUR 450,000		27%	40%			

### 2 | INHERITANCE

#### 2.1 BRUSSELS-CAPITAL REGION

INHERITANCE TAXES (BRUSSELS-CAPITAL REGION)  
TABLE I

Tax brackets	Direct line rate, spouses and between partners	Tax brackets	Rate between brothers and sisters <sup>1</sup>
from → to			
EUR 0.01 → EUR 50,000 <sup>2</sup>	3%	EUR 0.01 - EUR 12,500	20%
EUR 50,000 → EUR 100,000	8%	EUR 12,500 - EUR 25,000	25%
EUR 100,000 → EUR 175,000	9%	EUR 25,000 - EUR 50,000	30%
EUR 175,000 → EUR 250,000	18%	EUR 50,000 - EUR 100,000	40%
EUR 250,000 → EUR 500,000	24%	EUR 100,000 - EUR 175,000	55%
over EUR 500,000	30%	EUR 175,000 - EUR 250,000	60%
		over EUR 250,000	65%

<sup>1</sup> There are also special rates between uncles or aunts and nephews or nieces.

<sup>2</sup> With an exemption from inheritance tax for direct line heirs up to an amount of €15,000.00, increased in accordance with certain criteria.

RATE BETWEEN ALL OTHER PERSONS (BRUSSELS-CAPITAL REGION)  
TABLE II

A Tax brackets	B Tax percentage per bracket	C Total amount of tax on previous brackets
from → to		
EUR 0.01 → EUR 50,000	40%	
EUR 50,000 → EUR 75,000	55%	EUR 20,000
EUR 75,000 → EUR 175,000	65%	EUR 33,750
over EUR 175,000	80%	EUR 98,750

## 2.2 WALLOON REGION

INHERITANCE TAXES (WALLOON REGION)		
TABLE I		
Net share portion	Direct line	
	Between spouses	Between legal cohabitants
from → to (inclusive)	a p.c.	b EUR.
0.01 → 12,500.00 <sup>3</sup>	3	
12,500.01 → 25,000.00	4	375.00
25,000.01 → 50,000.00	5	875.00
50,000.01 → 100,000.00	7	2,125.00
100,000.01 → 150,000.00	10	5,625.00
150,000.01 → 200,000.00	14	10,625.00
200,000.01 → 250,000.00	18	17,625.00
250,000.01 → 500,000.00	24	26,625.00
Over 500,000.00	30	86,625.00

<sup>3</sup> With an exemption from inheritance tax for direct line heirs up to an amount of €12,500.00, increased in accordance with certain criteria.

INHERITANCE TAXES (WALLOON REGION)				
TABLE II				
Net share portion	Between brothers and sisters <sup>4</sup>		Between all other persons	
	a p.c.	b EUR.	a p.c.	b EUR.
from → to (inclusive) EUR				
0.01 → 12,500.00	20		30	
12,500.01 → 25,000.00	25	2,500.00	35	3,750.00
25,000.01 → 75,000.00	35	5,625.00	60	8,125.00
75,000.01 → 175,000.00	50	23,125.00	80	38,125.00
Over 175,000.00	65	73,125.00	80 <sup>(1)</sup>	118,125.00

## 2.3 FLEMISH REGION

INHERITANCE TAXES (FLEMISH REGION)		
TABLE I		
Rate for direct line acquisitions and acquisitions between partners		
Per bracket in euros	Rate applicable to the corresponding bracket in column A, in %	Total amount of tax on previous brackets in euros
From → up to		
EUR 0.01 → EUR 50,000	3%	
EUR 50,000.01 → EUR 250,000	9%	1,500
EUR 250,000.01	27%	19,500

TABLE II (FLEMISH REGION)  
Rate for an acquisition other than the acquisitions mentioned in Table I

Per bracket in euros	Rate applicable to the corresponding bracket in column A, in %		Total amount of tax on previous brackets in euros	
	Between brothers and sisters	Between others	Between brothers and sisters	Between others
From → up to				
EUR 0.01 → EUR 35,000	25	25		
EUR 35,000.01 → EUR 75,000	30	45	8,750	8,750
EUR 75,000.01	55	55	20,750	26,750

→ In all three regions, the surviving spouse is exempt from inheritance tax for the rights in the family home he or she acquires following death. If direct lineal heirs acquire rights in the family home of the deceased, they are taxed at a preferential rate.

<sup>4</sup>There are also special rates between uncles or aunts and nephews or nieces.

### 3 | INCOME TAX

#### TAXATION OF INCOME 2023 (NATURAL PERSONS) TAX YEAR 2024:

Tax rate	Taxable brackets
25%	Income from €0.01 to €15,200 <sup>5</sup>
40%	Income from €15,200 to €26,830
45%	Income from €26,830 to €46,440
50%	Income bracket above €46,440

#### → INVESTMENT INCOME:

The ordinary tax rate for dividends is 30%. There are some favourable treatment regimes (15%, 20%, etc.).

#### → CORPORATION TAX:

The corporation tax rate is fixed at 25%. Small and medium-sized businesses nevertheless benefit from a lower rate (20%) on the first bracket of €100,000 of profit.

<sup>5</sup>For the calculation of the tax, a basic amount of 10,160 euros (indexed amount) is exempt from tax, increased by the following supplements for dependents:

- 1 for one child: 1,850 euros (indexed amount);
- 2 for two children: 4,760 euros (indexed amount);
- 3 for three children: 10,660 euros (indexed amount);
- 4 for four children: 17,250 euros (indexed amount);
- 5 for more than four children: 17,250 euros (indexed amount) increased by 6,580 euros (indexed amount) per child beyond the fourth;

### 4 | LIFE INSURANCE

→ Whether this is taxed or not depends on the structuring of the contract (policyholder – insured person – beneficiary), in accordance with point 1 (inheritance taxes).

## 5 | PROPERTY DIVISION

→ Tax valuation of usufruct and bare ownership (Art. 47 of the Code des droits d'enregistrement (Code of registration duties) in the Brussels-Capital region and the Walloon Region / Art. 2.9.3.0.4 of the Vlaamse Codex fiscaliteit (Flemish Code of Taxation) in the Flemish Region).

### MULTIPLICATION OF THE ANNUAL INCOME OR, FAILING THAT, THE RENTAL VALUE, BY THE COEFFICIENT DETERMINED BY THE AGE AS GIVEN BELOW

Coefficient	Age
18	20 or under
17	over 20 but under 30;
16	over 30 but under 40;
14	over 40 but under 50;
13	over 50 but under 55;
11	over 55 but under 60;
9.5	over 60 but under 65;
8	over 65 but under 70;
6	over 70 but under 75;
4	over 75 but under 80;
2	over 80.

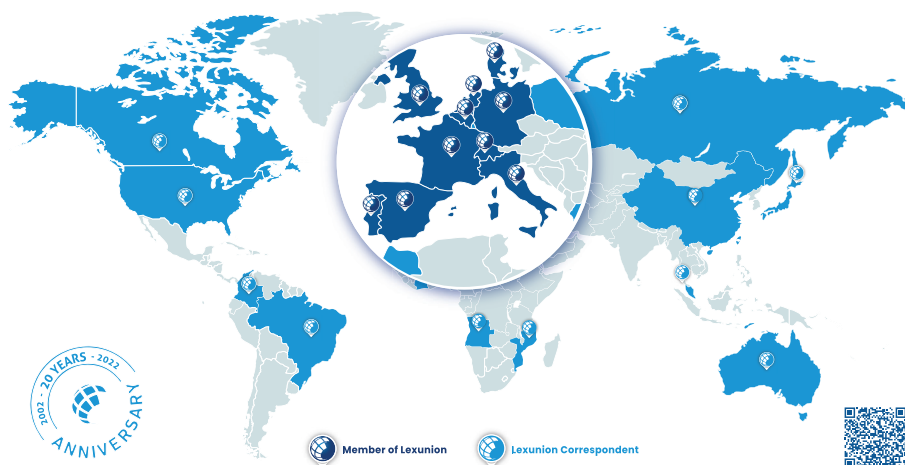
→ If the usufruct is established for a limited time, the market value is represented by the sum obtained by capitalising at the rate of 4%


## 6 | PROPERTY WEALTH TAX

→ None

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