

比利时税收居民身份认定规则

一、个人

比利时居民（inhabitants）是指住所（domicile）或财产所在地（seat of wealth）位于比利时境内的个人。除非有与上述情况相反的证明，否则所有在国家登记系统（National Register）登记注册的个人都视为比利时居民（inhabitants）。

“住所”是指在比利时境内有实际居所（actual residence）或住处(living quarters)。

“财产所在地”是指管理资产的地点。

暂时离境不代表住所改变。

相关税法规定：

比利时所得税法案第 2 章。

更多有关个人所得税的信息，请参见比利时联邦公共金融服务网站的“税务调查”公告：

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

二、实体

符合以下条件的公司、组织或其他机构负有企业所得税纳税义务：

- 具有法人资格
- 法定地点（statutory seat）、主要机构场所(principal

establishment)、管理地点(seat of management)或行政管理地点(seat of administration)在比利时境内

- 参与商业或盈利活动

更多有关企业所得税的信息,请参见比利时联邦公共金融服务网站的“税务调查”公告:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

相关税法规定

比利时所得税法案第 2 章

三、不视为税收居民的实体

不具备法人资格的组织或机构无需缴纳企业所得税。

相关税法规定

比利时所得税法案第 2 章

四、联系方式

更多有关个人或企业所得税的信息,请参见比利时联邦公共金融服务网站的“税务调查”公告:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

联系地址:

ESS - DR2 - Impôts sur les revenus – International

North Galaxy – Bd du Roi Albert II, 33, bte 22, 1030 Bruxelles

比利时纳税人识别号编码规则

一、纳税人识别号介绍

比利时的纳税人识别号（TIN）载于个人或实体的官方身份证明文件上。

对个人而言，纳税人识别号即个人在国家登记系统登记注册时生成的号码（NN，Numéro National）。

对实体而言，纳税人识别号即实体的商业编号（Business Number）。

更多信息请参见“欧洲纳税人识别号”（TIN on Europa）门户网站：

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html?locale=en

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	是
----	---	----	---

二、纳税人识别号编码规则

个人的纳税人识别号由 11 位数字组成，每一个纳税人识别号都是唯一的。

实体的纳税人识别号由 10 位数字组成。

更多信息请参见以下链接：

https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_BE_en.pdf

三、如何找到纳税人识别号

请参见以下链接：

https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_BE_en.pdf

四、国内网站信息

https://ec.europa.eu/taxation_customs/tin/tinRequest.html

五、联系方式

联系地址：

ESS - DR2 - Impôts sur les revenus – International

North Galaxy – Bd du Roi Albert II, 33, bte 22, 1030

Bruxelles – 比利时

资料来源:

比利时税收居民身份认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Belgium-Tax-Residency.pdf>

比利时纳税人识别号编码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Belgium-TIN.pdf>

Belgium – Information on residency for tax purpose

Section I – Criteria for Individuals to be considered a tax resident

The inhabitants of the Kingdom are the persons whose domicile or whose seat of wealth is located in Belgium. Unless evidence to the contrary can be provided, all individuals listed in the National Register of Individuals are considered inhabitants of the Kingdom.

"Domicile" refers to a factual situation characterised by the actual residence or living quarters located in the country;

"seat of wealth" refers to the place from where the assets concerned are managed.

A temporary absence from the country does not imply a change of domicile.

Relevant tax provisions

Article 2, §1er, 1° – Belgian Income Tax Code (CIR 1992 for its acronym in French)

For further details on Personal income tax, please refer to the 'Tax Survey' publication on the website of Federal Public Service Finance - Belgium available at:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

Section II – Criteria for Entities to be considered a tax resident

All companies, associations, establishments or institutions are liable to corporate income tax if:

- they possess legal personality,
- they have their statutory seat, their principal establishment, their seat of management or their seat of administration in Belgium.
- they are engaged in a business or a profit-making activity.

For further details on corporate income tax, please refer to the 'Tax Survey' publication on the website of Federal Public Service Finance - Belgium available at:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

Relevant tax provisions

Article 2, §1er, 5° - Belgian Income Tax Code

Section III – Entity types that are as a rule not considered tax residents

Associations or organisms without legal personality are not subject to corporate income tax.

Relevant tax provisions

Article 2, §1er, 5° Belgian Income Tax Code

Section IV – Contact point for further information

For further details on personal or corporate income tax, please refer to the 'Tax Survey' publication on the website of Federal Public Service Finance - Belgium available at:

http://finance.belgium.be/en/figures_and_analysis/analysis/tax_survey/

Administrative contact point :

ESS - DR2 - Impôts sur les revenus – International

North Galaxy – Bd du Roi Albert II, 33, bte 22, 1030 Bruxelles – Belgium.

Belgium - Information on Tax Identification Numbers

Belgium issues TINs, which are reported on official documents of identification.

For individuals the TIN corresponds to the "Numéro National (NN)", which is attributed when a registration on the national Register of the physical persons is made.

For companies the number corresponds to the “business number - numéro d’entreprise - Belgische ondernemingsnummer”

All the available information can be found on the “TIN on Europa” Portal at the following address :

https://ec.europa.eu/taxation_customs/tin/tinByCountry.html?locale=en

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
---	--	--	--

Individuals	Yes	Entities	Yes
-------------	-----	----------	-----

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Section II – TIN Structure

For individuals the TIN number of identification consists of eleven digits and is a unique number of identification for every registered person.

For companies the TIN number of identification consists of ten digits (business number)

Please see details on the following address :

https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_BE_en.pdf

Section III – Where to find TINs?

Please see the following address :

https://ec.europa.eu/taxation_customs/tin/pdf/en/TIN_-_country_sheet_BE_en.pdf

Section IV – TIN information on the domestic website

Please consult the following address :

https://ec.europa.eu/taxation_customs/tin/tinRequest.html

Section V – Contact point for further information

Administrative contact point :

ESS - DR2 - Impôts sur les revenus – International

North Galaxy – Bd du Roi Albert II, 33, bte 22, 1030 Bruxelles – Belgium.