

# Gift tax rates 2026 (\*)

FLANDERS					
Gift - immovable property			Gift - movable property		
Tax brackets (€)		Tax rate in direct line/partner	Tax rate others	Tax rate	Relationship with donor
From	To				
0.01	150,000.00	3%	10%	3%	Direct line or partner
150,000.01	250,000.00	9%	20%	7%	Others
250,000.01	450,000.00	18%	30%		
450,000.01	...	27%	40%		
Gift - movable/immovable property to associations/foundations			Gift of a family business/company		
(International) associations, private and public foundations			Gift of a family business/company		
General rule			Rate		
			5.50%/0%*		
Exception: if donor is a similar legal person			100 €		
* From 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			Gift - movable property		
Tax brackets (€)		Tax rate direct line/ partner	Tax rate others	Tax rate	Relationship with donor
From	To				
0.01	150,000.00	3%	10%	3%	Direct line or partner
150,000.01	250,000.00	9%	20%	7%	Others
250,000.01	450,000.00	18%	30%		
450,000.01	...	27%	40%		
Gift - movable/immovable property to associations/foundations			Gift of a family business/company		
(International) associations, private and public foundations			Gift of a family business/company		
General rule			Rate		
			7%		
Exception: if donor is a similar legal person			100 €		
Public foundation			6.6%		
WALLONIA					
Gift - immovable property			Gift - movable property		
Tax brackets (€)		Tax rate direct line/ spouses/legal co-habitants	Others	Tax rate	Relationship with donor
From	To				
0.01	150,000.00	3%	10%	3.3%	Direct line, spouses and co-habitants
150,000.01	250,000.00	9%	20%	5.5%	Others
250,000.01	450,000.00	18%	30%		
450,000.01	...	27%	40%		
Gift - movable/immovable property to associations/foundations			Gift of a family business/company		
(International) associations, private and public foundations			Gift of a family business/company		
General rule			Rate		
			7% (on certain conditions)		
Exception: if donor is a similar legal person			100 €		

(\*) 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.

Although this overview was compiled with the greatest care, only the generally valid principles have been included here. Individual situations must therefore be assessed on a case-by-case basis. The information contained in this document is for information purposes only and does not constitute legal advice. The completeness and accuracy of the information used cannot be guaranteed. BDO is not liable for loss or damage of any kind for actions based on the information reproduced in this document. This document is subject to [the general terms and conditions of the website](#).

# Inheritance tax rates 2026 (\*)

FLANDERS				
Inheritance tax - general rates			Inheritance tax - general rates	
Tax brackets (€)		Tax rate in direct line/partner	Tax brackets (€)	
From	To		Siblings	Others
0.01	50,000.00	3%		
50,000.01	250,000.00	9%	25%	25%
250,000.01	...	27%	30%	45%
			55%	55%
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 family business/company				
Inheritance family business/company				
3%	Direct line and partner (on certain conditions)			
7%	Others (on certain conditions)			

  

BRUSSELS CAPITAL REGION				
Inheritance tax - general rates			Inheritance tax - general rates	
Tax brackets (€)		Tax rate direct line/ partner	Tax brackets (€)	
From	To		Tax rate siblings	
0.01	50,000.00	3%		
500,00.01	100,000.00	8%	20%	
100,000.01	175,000.00	9%	25%	
175,000.01	250,000.00	18%	30%	
250,000.01	500,000.00	24%	40%	
500,000.01	...	30%	55%	
			60%	
			65%	
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, and partner (on certain conditions)			
7%	Others (on certain conditions)			

  

WALLONIA				
Inheritance tax - general rates			Inheritance tax - general rates	
Tax brackets (€)		Tax rate direct line/ spouses/legal co-habitants	Tax brackets (€)	
From	To		Tax rate siblings	Uncles/aunts - cousins
0.01	12,500.00	3%		
12,500.01	25,000.00	4%	20%	25%
25,000.01	50,000.00	5%	25%	30%
50,000.01	100,000.00	7%	35%	40%
100,000.01	150,000.00	10%	50%	55%
150,000.01	200,000.00	14%	65%	70%
200,000.01	250,000.00	18%		
250,000.01	500,000.00	24%		
500,000.01	...	30%		
				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			

(\*) 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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