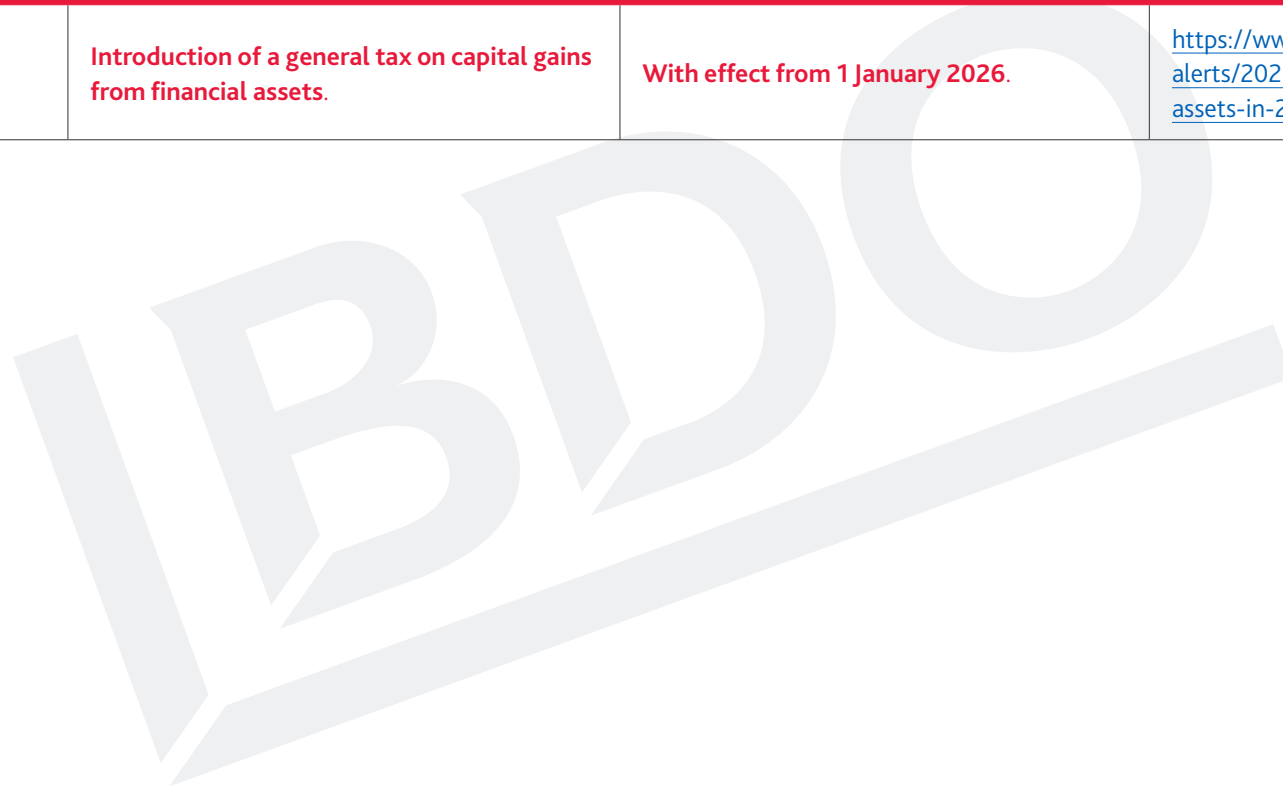


Third wave of measures adopted on 6 April 2026*

Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Personal Income Tax	6 April 2026	Introduction of a general tax on capital gains from financial assets.	With effect from 1 January 2026.	https://www.bdo.be/en-gb/insights/news-alerts/2026/capital-gains-tax-on-financial-assets-in-2026-complete-guide



*Law of 6 April 2026, published in the Belgian Official Gazette on 21 April 2026.

This table gives you a concise overview of the tax and social measures approved so far. This overview is based on current legislation. We compile this information with the utmost care but cannot guarantee its completeness and accuracy. Please make sure to contact a BDO expert for advice regarding these measures.

Want to know more? Visit our [Tax Reform 2025 – 2026](#) page for full articles detailing the measures.

Second wave of measures adopted on 18 December 2025*

Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Personal Income Tax	18 December 2025	Abolition of federal interest deduction for both future and existing loans for a property other than the own proper dwelling.	As of 1 January 2025 (assessment year 2026).	Fiscal Measures: Personal Income Tax – BDO
	18 December 2025	Abolition of a number of older tax benefits linked to real estate.	As of 1 January 2025 (assessment year 2026).	Fiscal Measures: Personal Income Tax – BDO
	18 December 2025	Relaxation of the STRIT/STRIR regime.	For remuneration paid or granted from 1 January 2025.	Eased STRIT/STRIR Rules Strengthen Belgium's Tax Attractiveness – BDO
	18 December 2025	Flexi-jobs: increase tax exemption for non-retired individuals.	As of income year 2025.	Fiscal Measures: Personal Income Tax – BDO
	18 December 2025	Freeze of indexation of a number of tax reductions or deductions.	From 2025 until tax year 2030 included.	Fiscal Measures: Personal Income Tax – BDO

*Law of 18 December 2025, published in the Belgian Official Gazette on 30 December 2025.

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Want to know more? Visit our [Tax Reform 2025](#) page for full articles detailing the measures.

Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Personal Income Tax	18 December 2025	<p>Abolition of certain tax benefits such as:</p> <ul style="list-style-type: none"> - Exemption of the employer's contribution towards the purchase of a personal computer (abolition for employer's contributions made after 30 September 2025). - Additional cost flat rate for employees with a commuting distance exceeding 75 kilometers. - Exemption of capital gains on company vehicles (abolition for capital gains realised from 1 September 2025). - Tax relief for capital losses as a result of the entire distribution of the assets of a private privak. 	As of 1 January 2025 (unless stipulated otherwise).	Fiscal Measures: Personal Income Tax – BDO
Tax measures: Personal Income Tax	18 December 2025	Gradual reduction deductibility alimony payments (payer) and reduction taxability (recipient).	As of income year 2025 70%, as of income year 2026 60% and as of income year 2027 50%.	Alimony Payments: Navigating New Rules – BDO
Tax measures: Personal Income Tax	18 December 2025	Change deductibility alimony payments to a resident taxpayer of a country outside of EEA or Switzerland.	Entry into force on the last day of the month in which the law is published in the Belgian Official Gazette , and shall apply to taxable periods ending after that date. Some measures will enter into force as of 1 January 2026 or 1 January 2027.	Alimony Payments: Navigating New Rules – BDO
Tax measures: Personal Income Tax	18 December 2025	Maximum amount of tax credit for dependent children will no longer be indexed. Remains capped at €550 per child.	As of assessment year 2026.	Fiscal Measures: Personal Income Tax – BDO

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Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Personal Income Tax	18 December 2025	Reduction of tax benefit for gifts from 45% to 30%.	As of assessment year 2026.	Fiscal Measures: Personal Income Tax – BDO
Tax measures: Personal Income Tax	18 December 2025	Increase of tax credit from 10% to 20% for own resources for self-employed (with an absolute maximum of €7.500).	As of 1 January 2025.	Fiscal Measures: Personal Income Tax – BDO
Tax measures: Personal Income Tax	18 December 2025	Introduction of a new deduction for self-employed.	As of 1 January 2027.	Fiscal Measures: Personal Income Tax – BDO
Tax measures: Personal Income Tax	18 December 2025	Changes regarding car taxation : - change of deductibility purchase/hire/lease cars running on fossil fuel only. - change of deductibility hybrid cars.	As of assessment year 2026.	Fiscal Measures: Personal Income Tax – BDO
Tax measures: Personal Income Tax	18 december 2025	Increase of the employer contribution to €8.91 and increase of deductibility for corporate income tax.	As of 31 December 2025 , for meal vouchers granted as of 1 January 2026.	Fiscal Measures: Personal Income Tax – BDO

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Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Corporate Income Tax	18 December 2025	DBI-beveks: introduction of separate tax of 5% on capital gains raised on shares or units of investment companies and real estate companies that fall under the DBI / RDT scheme. The distribution of dividends is not subject to this new levy.	As of assessment year 2026. Changes to the fiscal year-end date made from 3 February 2025 that are not justified by reasons other than the avoidance of these provisions shall have no effect for the purposes of the application of this measure.	Tax measures: Corporate Income Tax – BDO
Tax measures: Corporate Income Tax	18 December 2025	DBI-beveks: change offset of withholding tax against corporate tax. Only possible if the company receiving the dividends distributed by the DBI bevek / SICAV grants a minimum remuneration to its manager.	As of assessment year 2026. Changes to the fiscal year-end date made from 3 February 2025 that are not justified by reasons other than the avoidance of these provisions shall have no effect for the purposes of the application of this measure.	Tax measures: Corporate Income Tax – BDO
Tax measures: Corporate Income Tax	18 December 2025	Bringing in line the DBI / RDT scheme with the European Parent-Subsidiary Directive.	10 days after publication in the Belgian Official Gazette (publication 30 December 2025).	Tax measures: Corporate Income Tax – BDO
Tax measures: Corporate Income Tax	18 December 2025	Less restrictions regarding the investment deduction.	As of 1 January 2025 for most changes.	Tax measures: Corporate Income Tax – BDO
Tax measures: Varia	18 December 2025	Change of time limits for investigation and taxation.	Retroactive effect as of assessment year 2023.	Tax measures: Varia – BDO

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Want to know more? Visit our [Tax Reform 2025](#) page for full articles detailing the measures.

First wave of tax measures adopted on 18 July 2025*

Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Indirect Tax	18 July 2025	Residential demolition and reconstruction – new regime for reduced VAT rate of 6% with regard to housing after demolition and reconstruction.	As of 1 July 2025 – tolerance for period between the extinction of the previous transitional regime and the date of the entry into force of the programme law.	Programme law and circulars published on demolition and reconstruction, heating plants and coal – BDO
	18 July 2025	Abolition of reduced rate for the supply and installation of central heating installations using fossil fuels in case of renovation works on private residences older than 10 years, and in case of delivery after demolition and reconstruction. Exclusion 6% VAT rate.	In case of renovation works: on the day of the publication of this law in the Belgian Official Gazette (29 July 2025). In case of supply of reconstructed houses: As of 1 July 2025 .	Programme law and circulars published on demolition and reconstruction, heating plants and coal – BDO
	18 July 2025	Abolition of reduced rate for the supply of coal and coal derivatives. Henceforth 21% instead of 12% VAT applicable.	On the day of the publication of this law in the Belgian Official Gazette: 29 July 2025 .	Programme law and circulars published on demolition and reconstruction, heating plants and coal – BDO
Tax measures: Varia	18 July 2025	Abolition of the 10% tax increase for a first offence committed in good faith	For assessments levied as of 29 July 2025 .	Tax measures: Varia – BDO
	18 July 2025	A new stricter permanent (para)tax regularisation	On the day of the publication of this law in the Belgian Official Gazette: 29 July 2025 .	Tax measures: Varia – BDO
Tax measures: Corporate Income Tax	18 July 2025	DRD deduction: tightening of the minimum participation requirement	Assessment year 2026 .	Tax measures: Corporate Income Tax – BDO
	18 July 2025	Exit tax in case of emigration of companies	For transactions taking place as of 29 July 2025 .	Tax measures: Corporate Income Tax – BDO

*Law of 18 July 2025, published in the Belgian Official Gazette on 29 July 2025.

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Expertise	Law voted on	Measure	Entry into force	More information
Tax measures: Personal Income Tax	18 July 2025	VVPR bis regime/liquidation reserve: favourable regime for dividends issued by 'small' companies (subject to certain conditions). Adjustments to the liquidation reserve regime to harmonise taxation with the VVPR bis regime. The waiting period for beneficial distribution will be reduced from 5 years to 3 years, but the withholding tax rate will increase from 5% to 6.5%.	On the day of the publication of this law in the Belgian Official Gazette: 29 July 2025 .	Fiscal Measures: Personal Income Tax – BDO
	18 July 2025	Carried interest: carried interest received by individuals will be classified as movable property income and subject to a flat tax rate of 25%.	On the day of the publication of this law in the Belgian Official Gazette: 29 July 2025 .	A new tax regime for carried interest is set to be introduced in Belgium! – BDO
Social Measures: Labour market / work	18 July 2025	Unemployment benefits will be limited in time.	As of 1 March 2026 . Additionally, as of 1 June 2025 , transitional measures apply to individuals already receiving unemployment benefits.	Social measures: Labour market / Work – BDO
	18 July 2025	Capping of the social employer contribution.	As of 1 July 2025 – The ONSS has already confirmed the quarterly wage above which the social employer contribution will be capped, but it is not yet confirmed by a Royal Decree.	Social measures: Labour market / Work – BDO
	18 July 2025	Extension of existing system of relance-overtime and voluntary overtime until 31 December 2025.	As of 1 July 2025 .	Social measures: Labour market / Work – BDO
Social Measures: Pension reform	18 July 2025	Highest statutory pensions will be limitedly indexed (applies to civil servants, as well as employees, and self-employed individuals).	During the period as of 1 July 2025 until 31 December 2029 .	Social measures: Pension reform – BDO

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