

# Belgium

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## 1. Types of tax

According to Belgian law, the transfer of property is either subject to inheritance tax or gift tax, depending on whether the transfer takes place before or after the death of the testator.

### 1.1 Inheritance tax

The Belgian inheritance tax is levied on the transfer of property after the testator's decease. It consists of two types of tax: succession and transfer.

#### Succession tax

Succession tax (*successierechten* or *droits de succession*) is levied on an inheritance received from a Belgian resident. Whether or not a person is considered to be a Belgian resident is a factual matter that requires careful evaluation in every single case. The



nonresident status of the beneficiary of the inheritance is irrelevant to determine whether the inheritance is subject to Belgian succession tax.

### Transfer tax

Transfer tax (*recht van overgang bij overlijden* or *droit de mutation par décès*) is levied on the transfer of Belgian real estate by death, when the deceased is not a resident of Belgium. Transfer tax is only applicable to Belgian immovable goods. The nonresidence status of the beneficiary of the transfer is irrelevant to determine whether or not the transfer is subject to Belgian transfer tax.

## 1.2 Gift tax

Gift tax (*schenkingsrecht* or *droit de donation*) is levied in the form of registration duties (*registratierecht* or *droit d'enregistrement*) on the donation of movable or immovable property during the lifetime of the donor.

Registration is only required for donations made by virtue of a Belgian notary deed. Unlike the donation of movable property, the donation of a Belgian immovable property inevitably needs to be established in a notary deed.

Registration for tax purposes is not required for the donation of real estate located outside Belgian territory or the donation of movable property if the donation is not made by virtue of a Belgian notary deed. In such a case, the gift tax is only due when the gift is voluntarily submitted to be registered for tax purposes.

It is important to note, however, that donations that took place within a three-year period prior to the donor's decease will be subject to a higher inheritance tax if the donations have not been registered in Belgium, as long as the donor is a Belgian resident for tax purposes at the time of his or her death.

## 1.3 Real estate transfer duty

In case of transfer of Belgian real estate by donation or decease, no real estate transfer duty is levied above the gift or inheritance tax due.

The transfer of Belgian real estate in return for payment as well as the transfer of most of the real estate rights in return for payment is, in principle, subject to a real estate transfer duty.

The transfer of real estate located abroad by or to a Belgian resident, as a donation or in return for payment, is not taxed in Belgium.

## 1.4 Endowment tax

There is no endowment tax in Belgium.

## 1.5 Net wealth tax

There is no net wealth tax in Belgium.



Belgium

## 2. Who is liable?

### Succession tax

In principle, the beneficiary of the inheritance is liable for the succession tax, whether or not he or she is a resident of Belgium.

Succession tax is due on the inheritance of the worldwide property of the testator after his or her decease, if the deceased is considered a Belgian resident for tax purposes at the time of his or her decease.

Under Belgian law, the deceased person is to be considered a resident if he or she has his or her effective residence in Belgium immediately prior to his or her decease. As mentioned before, this is a factual matter. Accordingly, the place of residence is generally considered to be the place where an individual has his or her permanent home (i.e., where the family is living) or where an individual has his or her center of economic interest (i.e., place from where an individual manages bank accounts, investments, business and properties).

### Transfer tax

Transfer tax is due on the transfer of Belgian immovable property of the testator after his or her decease, if the deceased is considered to be a nonresident for tax purposes at the time of his or her death.

The beneficiary of the Belgian real estate is liable in principle for the transfer tax whether or not he or she is a resident of Belgium.

### Gift tax

Gift tax is due in principle by the beneficiary of the gift. However, it is accepted in certain cases if the donor pays the gift tax.

### Real estate transfer duty

Real estate transfer duty is in principle due by the purchaser.

## 3. Rates

### Succession tax

The applicable tax rates vary depending on the region, the beneficiary and the taxable amount.

#### Brussels capital region

For spouse, legal cohabitant and direct ascendant or descendant of the deceased		
Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€50,000	3%	€0
€50,000.01-€100,000	8%	€1,500
€100,000.01-€175,000	9%	€5,500
€175,000.01-€250,000	18%	€12,250
€250,000.01-€500,000	24%	€25,750
Above €500,000	30%	€85,750


**For brothers and sisters of the deceased**

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€12,500	20%	€0
€12,500.01-€25,000	25%	€2,500
€25,000.01-€50,000	30%	€5,625
€50,000.01-€100,000	40%	€13,125
€100,000.01-€175,000	55%	€33,125
€175,000.01-€250,000	60%	€74,375
Above €250,000	65%	€119,375

**For uncles, aunts, nieces or nephews**

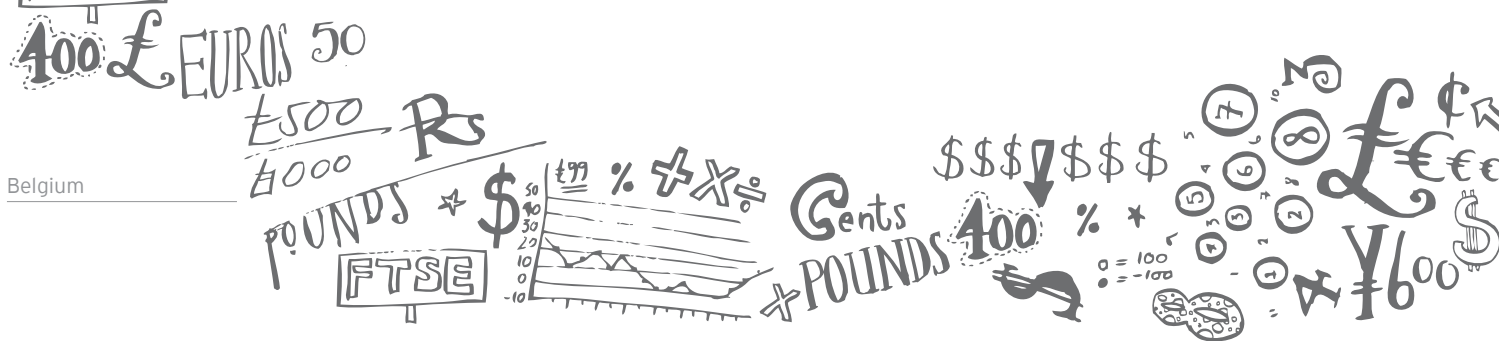
Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€12,500	35%	€0
€12,500.01-€25,000	35%	€4,375
€25,000.01-€50,000	35%	€8,750
€50,000.01-€100,000	50%	€17,500
€100,000.01-€175,000	60%	€42,500
€175,000.01-€250,000	70%	€87,500
Above €250,000	70%	€140,000

**Any other persons**

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€50,000	40%	€0
€50,000.01-€75,000	55%	€20,000
€75,000.01-€175,000	65%	€33,750
Above €175,000	80%	€98,750

**Flemish region**
**For spouse, cohabitant and direct ascendant or descendant of the deceased**

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€50,000	3%	€0
€50,000.01-€250,000	9%	€1,500
Above €250,000.01	27%	€19,500



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#### For brothers and sisters of the deceased

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€75,000	30%	€0
€75,000.01-€125,000	55%	€22,500
Above €125,000.01	65%	€50,000

#### Any other persons

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€75,000	45%	€0
€75,000.01-€125,000	55%	€33,750
Above €125,000.01	65%	€61,250

#### Walloon region

#### For spouse, legal cohabitant and direct ascendant or descendant of the deceased

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€12,500	3%	€0
€12,500.01-€25,000	4%	€375
€25,000.01-€50,000	5%	€875
€50,000.01-€100,000	7%	€2,125
€100,000.01-€150,000	10%	€5,625
€150,000.01-€200,000	14%	€10,625
€200,000.01-€250,000	18%	€17,625
€250,000.01-€500,000	24%	€26,625
Above €500,000	30%	€86,625

#### For brothers and sisters of the deceased

Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€12,500	20%	€0
€12,500.01-€25,000	25%	€2,500
€25,000.01-€75,000	35%	€5,625
€75,000.01-€175,000	50%	€23,125
Above €175,000	65%	€73,125



For uncles, aunts, nieces or nephews		
Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€12,500	25%	€0
€12,500.01-€25,000	30%	€3,125
€25,000.01-€75,000	40%	€6,875
€75,000.01-€175,000	55%	€26,875
Above €175,000	70%	€81,875

Any other persons		
Taxable amount	Tax rate	Inheritance tax due on the previous amount(s)
€0.01-€12,500	30%	€0
€12,500.01-€25,000	35%	€3,750
€25,000.01-€75,000	60%	€8125
€75,000.01-€175,000	80%	€38,125
Above €175,000	80%	€118,125

### Transfer tax

The transfer tax rates are identical to the succession tax rates that are applicable in the region at hand.

### Gift tax

The gift tax rates vary within the different regions in Belgium, depending on whether movable or immovable property is concerned.

As mentioned above, donations of movable property are only subject to gift tax when the donation was established in a Belgian notary deed or voluntarily submitted to registration for tax purposes.

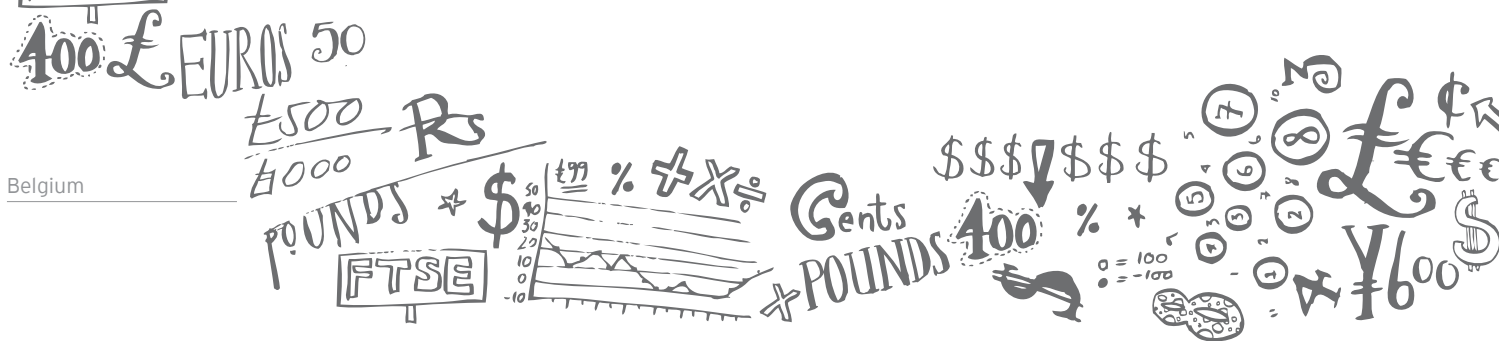
Donations of immovable property located outside Belgium are only subject to a fixed tax of €25 if the donation is voluntarily submitted to registration for tax purposes.

### Brussels capital region

#### Immovable property

The gift tax rates for immovable property within the Brussels capital region are identical to the succession tax rates that apply within this region.

However, the donation of a part of the family dwelling to a spouse, a legal cohabitant or direct descendant or ascendant is subject to more favorable progressive tax rates.



Belgium

Taxable amount	Tax rate	Gift tax due on the previous amount(s)
€0.01-€50,000	2%	€0
€50,000.01-€100,000	5.3%	€1,000
€100,000.01-€175,000	6%	€3,650
€175,000.01-€250,000	12%	€8,150
€250,000.01-€500,000	24%	€17,150
Above €500,000	30%	€77,150

### Movable property

Movable property is subject to a fixed tax rate. This tax rate amounts to 3% for donations to a spouse, a legal cohabitant or a direct ascendant or descendant. Donations to all other people are subject to a fixed tax rate of 7%.

### Flemish region

#### Immovable property

For spouse, cohabitant and direct ascendant or descendant of the deceased		
Taxable amount	Tax rate	Gift tax due on the previous amount(s)
€0.01-€12,500	3%	€0
€12,500.01-€25,000	4%	€375
€25,000.01-€50,000	5%	€875
€50,000.01-€100,000	7%	€2,125
€100,000.01-€150,000	10%	€5,625
€150,000.01-€200,000	14%	€106
€200,000.01-€250,000	18%	€17,625
€250,000.01-€500,000	24%	€26,625
Above €500,000	30%	€86,625

For brothers and sisters of the deceased		
Taxable amount	Tax rate	Gift tax due on the previous amount(s)
€0.01-€12,500	20%	€0
€12,500.01-€25,000	25%	€2,500
€25,000.01-€75,000	35%	€5,625
€75,000.01-€175,000	50%	€23,125
Above €175,000	65%	€73,125



For uncles, aunts, nieces or nephews		
Taxable amount	Tax rate	Gift tax due on the previous amount(s)
€0.01-€12,500	25%	€0
€12,500.01-€25,000	30%	€3,125
€25,000.01-€75,000	40%	€6,875
€75,000.01-€175,000	55%	€26,875
Above €175,000	70%	€81,875

Any other persons		
Taxable amount	Tax rate	Gift tax due on the previous amount(s)
€0.01-€12,500	30%	€0
€12,500.01-€25,000	35%	€3,750
€25,000.01-€75,000	50%	€8,125
€75,000.01-€175,000	65%	€33,125
Above €75,000	80%	€98,125

### Movable property

Movable property is subject to a fixed tax rate. This tax rate amounts to 3% for donations to a spouse, a cohabitant or direct ascendant or descendant. Donations to all other people are subject to a fixed tax rate of 7%.

### Walloon region

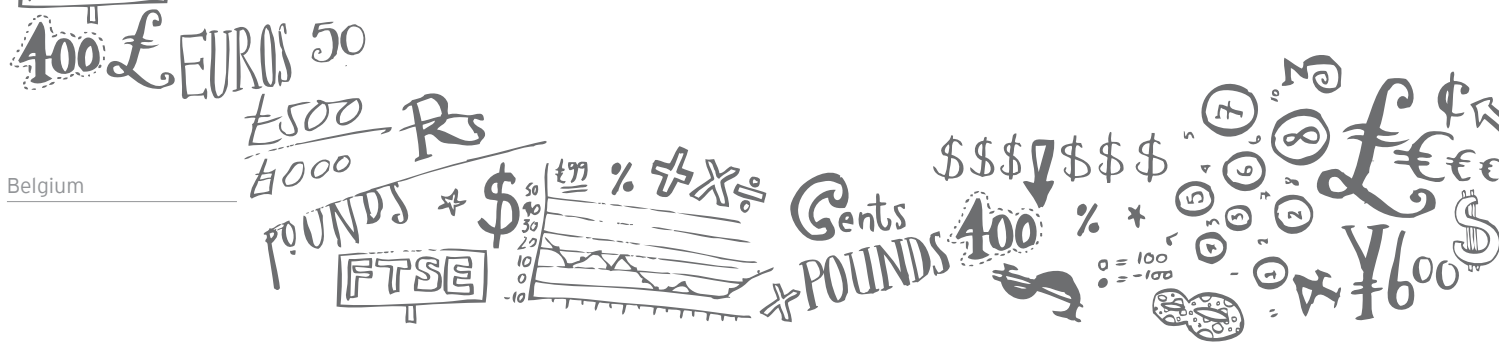
#### Immovable property

The gift tax rates for immovable property within the Walloon region are identical to the succession tax rates that apply within this region.

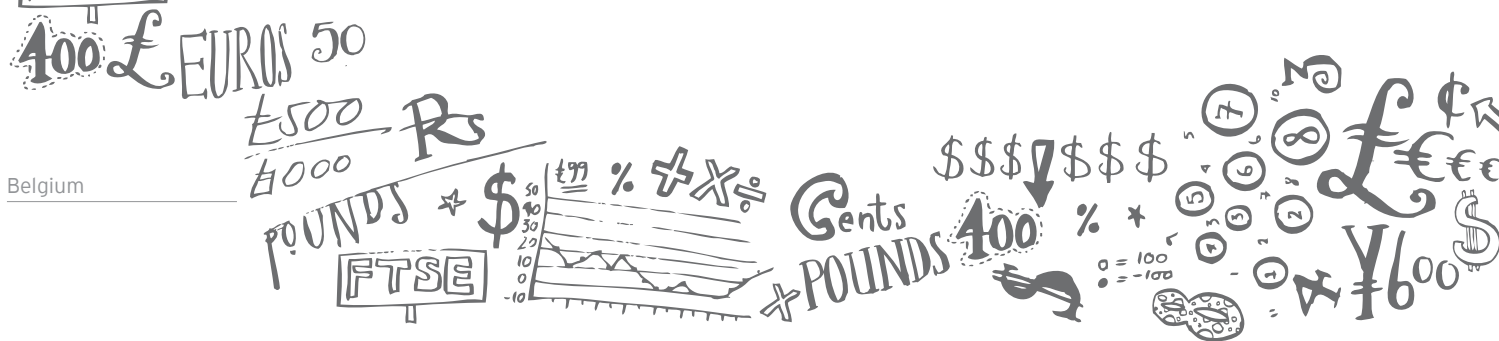
However, the donation of (a part) of the family dwelling to a spouse, a legal cohabitant or direct descendant or ascendant is subject to the more favorable progressive tax rates mentioned below.

Taxable amount	Tax rate	Gift tax due on the previous amount(s)
€0.01-€25,000	1%	€0
€25,000.01-€50,000	2%	€250
€50,000.01-€175,000	5%	€750
€175,000.01-€250,000	12%	€7,000
€250,000.01-€500,000	24%	€16,000
Above €500,000	30%	€76,000









Given that holding companies may often not meet to the activity condition as set out above, the legislator foresaw a specific exception for holding structures. When working with a holding company, the rules on transfer of family businesses only apply when the holding company directly holds at least 30% of the shares of at least one subsidiary that is situated within the EEA and that performs a real economic activity.

When it concerns a passive holding company that meets the exception and qualifies, the value on which the registration tax exemption or beneficial inheritance tax rate is applicable is limited to the value of the shares of all the active (grand)daughter companies situated within the EEA. As such, the value of the reserves or any other assets present in the top placed passive holding company will not benefit from the registration tax exemption or beneficial inheritance tax rate. However, if it is possible to prove that the holding company performs an economic activity (e.g., management activities or intra-group activities such as bookkeeping, IT, IP) and doesn't meet the two aforementioned disqualifying standards, it will be the total value of this holding company that will be taken into account, without analyzing the underlying companies.

Only the shares that represent a part of the capital and that have voting rights will qualify for the exemption of registration tax or the reduced inheritance tax rates.

The rules on transfer of family business are not applicable on debt claims by the family on their family company.

After the acquisition (by donation or by decease) of the shares of the family company, some conditions should be met to be able to keep the registration tax exemption or the beneficial inheritance tax rate. The family business or company must continue its activity without interruption for a period of at least three years after the donation or the decease. This does not mean that the company cannot be sold during this three-year period. As long as the activity is continued (even by a third person), no harm is done. During this period of three years, any capital decrease that is performed will also be taxed at the registration or inheritance tax rates that would have applied if the rule on transfer of family business wouldn't have applied.

Please note that in the past, registration tax on the donation of shares in a company was often avoided by performing the donation in front of a foreign (e.g., Dutch) notary public. The only risk that had to be taken into account was that the donation would still be subject to inheritance tax if the donor would die within a "suspicious" period of three years. Given that the risk of death within three years could in most cases easily be covered with a life insurance policy, this seemed like a valid solution. Note that as from 1 January 2012, the transfer of family businesses and companies is subject to a seven-year "suspicious period" for the levying of inheritance tax, which makes it a lot more expensive to cover the risk with a life insurance policy.

For donations that have been done before 1 January 2012, the suspicious period remains three years.

## Walloon region

In the Walloon region, the net value of a family business can also be exempted from inheritance tax. However, note that different rules apply from the Flemish region.

With respect to the family companies (of which the registered office has to be located in any country that is part of the EEA) the following conditions need to be met:

- ▶ **Economical condition:** The company and its subsidiaries must conduct their main business in industrial, commercial or agricultural activity, a craft industry, forestry or a liberal profession, on a consolidated basis for the current financial year of the company at the time of the decease, as well as for each of the last two financial years of the company prior to the financial year of the decease.
- ▶ **Participation condition:** The deceased and his or her spouse should own at least 10% of the voting rights of the company's shares. If their voting rights do not reach 50% of the totality of all voting rights, in addition to the 10% condition, there will have to be a shareholders' agreement in which at least 50% of the totality of all voting rights participates, which ensures the continuation of the business for at least five years after the decease.
- ▶ **Employment condition:** The company must have employees, but only one employee is sufficient, regardless of the amount of salary that has been paid out.



In order to fully maintain the exemption, the following conditions should be met during a period of five years after the decease:

- ▶ Employment condition: The number of employees should never be less than 75% of the number at the time of death.
- ▶ The equity of the business or the capital of the company should be maintained.

### Brussels capital region

In the Brussels capital region, a favorable inheritance tax rate of 3% applies to small- and/or medium-size enterprises that employ no more than 250 employees, with revenue of less than €40 million a year or a total balance that does not exceed €27 million a year. Besides these two conditions, the special tax law does not apply if 25% or more of the capital or voting rights are for a large company.

The following conditions need to be met for these family companies (the registered office of which must be located in any country that is part of the EEA):

- ▶ Economical condition: The company must conduct its main business in industrial, commercial or agricultural activity, a craft industry or a liberal profession at the time of the decease.
- ▶ Participation condition: The deceased should own at least 25% of the voting rights of the company's shares. In addition, if his or her voting rights do not reach 50% of the totality of all voting rights, there will have to be a shareholders' agreement in which at least 50% of the totality of all voting rights participate, which ensures the continuation of the business for at least five years after the decease.
- ▶ Employment condition: In the Brussels capital region, no minimum employment applies.

In order to fully maintain the exemption, the following conditions should be met during a period of five years after the decease:

- ▶ Employment condition: The level of employment must never be less than 75% of the level at the time of death. This condition is checked every year. If the employment level falls below 75%, the company will be fully subject to inheritance tax.
- ▶ The equity of the business or the capital of the company should be maintained.

## 5. Filing procedures

### Income tax obligations

The Belgian tax authorities tax income earned on a calendar-year basis. The beneficiaries of the legacy or the personal representative will be responsible for filing the tax return of the deceased in the following terms:

- ▶ Prior-year income-tax return: If an individual dies between 1 January, and the usual filing date for the preceding year (normally 30 June), an income-tax return should be filed for him or her within the five months after his or her death.
- ▶ Income-tax return for year of death: This tax return is called an "income tax return special" and should be filed within the five months after the death of the individual.

### Inheritance tax

The filing procedures as described hereafter are applicable for Belgium in general (for the three regions).

In Belgium, the heirs or beneficiaries of the legacy have to file an inheritance-tax return. The region where this tax return has to be filed depends on the following:

- ▶ For a Belgian resident: His or her last place of residency. If the deceased moved his or her place of residency within Belgium, within the five years before his or her death, the region where he or she lived the longest within these five years, will be the region where the inheritance tax return should be filed and the inheritance tax rules (e.g., rates, exemptions) of that region will be applicable.





## 7. Trusts, foundations and private purpose funds

Belgian law does not acknowledge the concept of trust. Foreign trusts are recognized in the Belgian international private law code under strict conditions. On no account is a trust applicable to Belgian immovable property.

Several legal authors have tried to analyze the tax consequences of trusts from a Belgian perspective, but their conclusions are still ambiguous.

In different decisions, the Belgian tax authorities have confirmed being of the opinion that gift tax or inheritance tax are eventually chargeable on distributions when a Belgian resident sets up foreign trusts for Belgian residents after the decease of the settlor.

Belgian law does acknowledge the concept of foundation. Certain kinds of foundations can benefit from special inheritance tax and gift tax regimes.

## 8. Grants

There are no specific estate tax rules in Belgium.

## 9. Life insurance

Inheritance tax can be levied on the benefit paid by an insurance company under a life insurance policy held by a deceased if the deceased is still a Belgian resident at the time of death and the benefit is paid to the beneficiary at the time of the deceased, after the decease or within the three years period prior to the decease.

Note, however, that some exemptions or reductions can apply, among others for group insurance entered into by the deceased's employer if some specific conditions are met.

## 10. Civil law on succession

### 10.1 Succession and forced heirship

#### **Belgian civil law on succession**

Certain heirs (the surviving spouse, descendants and if the deceased had no descendant, his or her ascendants) are automatically entitled to a statutory share of the estate, even if the provisions of a will are to the contrary.

This statutory share of the estate is called the legal reserve (het voorbehouden erfdeel or la reserve héréditaire).

The deceased may benefit other parties, however limited, up to the disposable portion of the estate.





The statutory share of the surviving spouse is limited to the usufruct of half of the estate. However, the surviving spouse is entitled to at least the usufruct over the entire family dwelling and the furniture in it, even if the value of the family dwelling and the furniture exceeds the value of half of the estate.

The surviving spouse can be disinherited if the spouses were separated. In such a case, specific conditions need to be fulfilled.

The testator can even decide by will that his or her surviving ascendants should be refused their reserve in favor of the spouse or legal cohabitant only, in case the testator dies without any descendants.



## 10.2 Matrimonial regimes

### Marriage settlement

The situation of the surviving spouse will notably depend on the matrimonial regime chosen by the couple. The main marital regimes available in Belgium are the legal regime of communal estate, the regime of universal communal estate and the regime of separate ownership:

- ▶ The default regime laid down by law is the regime of communal estate. The communal estate in principle only comprises property acquired after marriage (*gemeenschap van aanwinsten* or *communauté réduite aux acquêts*). Assets that are acquired before the marriage and assets that are acquired during the marriage through inheritance and donations remain in principle separately owned.
- ▶ The regime of universal communal estate (*algehele gemeenschap van goederen* or *communauté universelle*) stipulates that all assets are in principle owned in common by both spouses, regardless of whether the assets were acquired before or during the marriage.
- ▶ In the regime of separate ownership (*scheiding van goederen* or *séparation de biens*) each spouse retains the sole title to the assets and wealth he or she acquired before and during the marriage.

The regimes of universal communal estate and separate ownership can only be opted for by the spouses if they agree on it by means of a marriage agreement.

The regime of legal communal estate is applicable to the spouses in default of a marriage agreement, as far as Belgian law is applicable to their matrimonial settlement. The spouses can freely opt for the regime of legal communal estate and still foresee some exemptions in a marriage agreement.

In every regime of communal estate (legal or universal), the spouses can agree, by virtue of their marriage agreement, how the communal estate will be divided in case of separation. They can also define the rights of the surviving spouse regarding the communal estate after the decease of one of them.

The transfer of the communal estate (or a part of it) to the surviving spouse in accordance to a marriage agreement is *in principle* not regarded as a donation or a legacy, and therefore, is not subject to the forced heirship rules of the descendants. However, such a transfer of more than half of the communal estate to the surviving spouse is subject to inheritance tax.

An attribution clause needs to be tailor-made in order to fully reflect the wishes and desires of the spouses.

## 10.3 Intestacy

A will is a written unilateral legal document that regulates the attribution of the different elements of an individual's estate after his or her death. Belgium will normally accept the formal validity of a will drawn under one of the following laws of the deceased at the time of the draft of the will or at the time of death:

- ▶ Domicile
- ▶ Nationality
- ▶ Place of residence
- ▶ For immovable property, the place where the immovable property is situated
- ▶ The place where the deceased made his or her will





Belgian civil law recognizes three different forms of a will:

- Each type of will has its own legal form of wordings, advantages and disadvantages.

The intestate succession is governed by a system that divides the possible intestate heirs into different orders depending on how they relate to the deceased. The closest applicable order excludes the more distant orders.

Within the same order, the closest heir in principle excludes the rest of the heirs (for example, the children exclude the grandchildren). However, the civil code contains several exceptions to this rule.

The succession rights of the surviving spouse will depend on the other heirs of the deceased.

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## 10.4 Estate planning

Belgium has several interesting estate planning opportunities:

### Donations

In the three regions of the country, it is possible to donate movable property without any gift tax by means of:

- ▶ Manual delivery of donations or informal donations (only advisable if the full ownership is donated, not in cases where the donation is limited to the bare ownership or the usufruct).
- ▶ Donations before a foreign notary (e.g., a Dutch or Swiss notary).

An important disadvantage of informal gifts or gifts before a foreign notary is that the transferred ownership will be subject to succession tax if (1) the donor dies within a period of three years (in some cases seven years) following the date of the gift and (2) the gift has not been registered in Belgium for tax purposes (see above).

However, it is possible to limit this risk by means of insurance or a specific “in-extremis” backup plan allowing for these donations to be registered in time, should the donor’s life come to an end within the three-year period following the donation.

Note that it is possible to make a donation subject to different conditions and burdens.

### The civil partnership

The civil partnership is a planning instrument that is frequently used for the transfer of movable property to the next generation while maintaining control over the proceeds of the assets.

The civil partnership agreement is entered into by the *paterfamilias* and his spouse or his children with whom they will pool the property or cash that they want to transfer. The civil partnership can easily be used for the transfer of shares of companies.

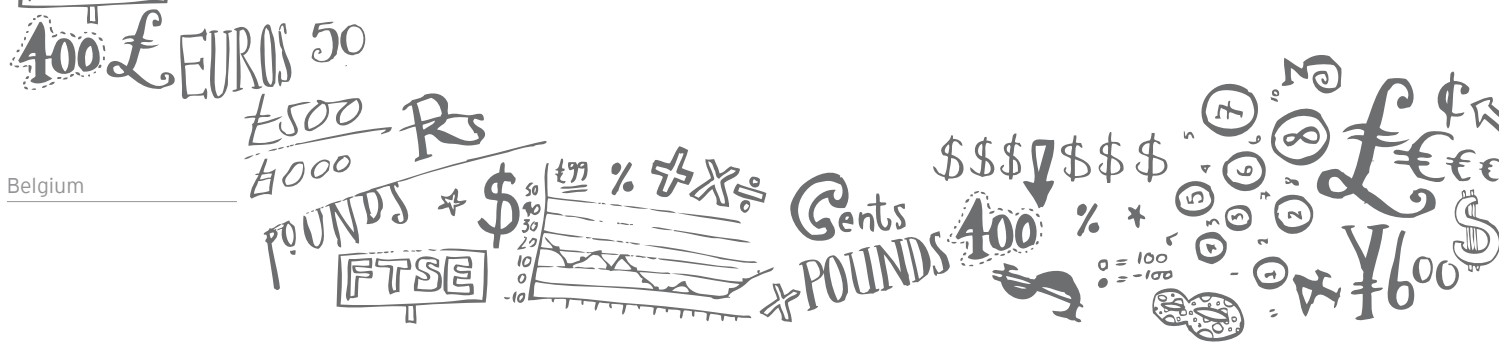
In exchange for pooling the property, the parties receive shares in the partnership in proportion to the value of their contributions.

The control will arise from the fact that the *paterfamilias* (and potentially the spouse upon his death) will be designated in the articles of association as the manager of the partnership. Given the fact that unanimity is required to make any changes to the articles of association, it will be impossible to discharge the *paterfamilias* without his consent. The agreement will be effective in principle until the death of the *paterfamilias* and his spouse.

The bare ownership of the shares of the civil partnership can be donated to the children before the office of a notary. The parents will keep the usufruct.

If the deed recording the donation is executed before a Belgian notary, Belgian gift tax will be due (see Section 1.2, Gift tax).

However, should a foreign (e.g., Dutch or Swiss) notary be used, no gift tax will be due in Belgium or abroad (depending on the country, but certainly not for the Netherlands or Switzerland). One must also take into account that the donor must live for a period of three years (in some cases seven years); if not, there will still be inheritance tax due on the amount donated. If the donation has taken place in front of a foreign (Dutch or Swiss) notary, it is still possible to voluntarily pay gift taxes in Belgium in order to avoid succession tax in the event of changing circumstances (e.g., serious illness). However, this is not possible in the event of a sudden death. It is useful to note that it is possible to ensure the succession tax due as a result of a death within a three-year period.



The consequences of succession planning by means of a civil partnership are as follows:

## 11. Abuse of tax law

The circular lists examples of transactions indicating whether or not they constitute abuse of tax law.

It should be noted that the assessment of the existence of abuse of tax law must be done on a case-by-case basis. As a result, it is not possible for the tax authorities to provide for an exhaustive list of safe e.g., suspicious transactions.

## Abuse of tax law

- ▶ Distribution clause of a matrimonial community property to one specific spouse
- ▶ Long-term lease constructions between affiliated companies



The following transactions (among other) are considered not to constitute abuse of tax law (unless they are part of a broader abusive construction):

- ## 12. Estate tax treaties

Belgium has not entered into any international agreements regarding gift tax.