**Belgium Taxation History:**

Belgium first introduced estate, inheritance, and gift taxation in the **19th century**. The primary tax laws related to these areas evolved over time, with the foundational steps being taken during the **French occupation** of Belgium, which lasted from **1794 to 1814**.

**Key Milestones in the History of Estate, Inheritance, and Gift Taxation in Belgium:**

1. **French Rule (1794-1814)**: During the French occupation of Belgium, the **Code des Donations et Testaments** (Code of Donations and Wills) was introduced in **1795**. This included early versions of inheritance taxes, modeled after the French tax system. This laid the foundation for estate and inheritance taxation in Belgium, though the system remained relatively rudimentary.
2. **Post-Napoleonic Period (1815)**: After Belgium's independence from the Netherlands in **1830**, it retained many of the tax principles established under the French system. However, inheritance and gift taxes were not immediately introduced as they were under the French regime. The Belgian legal framework began evolving with various tax reforms in the subsequent decades.
3. **Establishment of Inheritance Tax (1867)**: The **inheritance tax** as a separate and more formalized tax system was first implemented in **1867**. This tax applied to estates inherited by individuals upon the death of the decedent. The taxation rate varied depending on the relationship between the deceased and the inheritor (with closer family members taxed at lower rates).
4. **Expansion and Refinement of Taxation (1900s)**: Over the years, Belgium refined the structure of **inheritance, estate, and gift taxes**. In the early 20th century, **gift taxation** was introduced as a form of tax on the transfer of wealth during the lifetime of an individual. This was intended to capture wealth transfers not only upon death but also during the donor's lifetime.
5. **Post-World War II Developments**: After World War II, there was an effort to further regulate and adjust inheritance and gift taxes, including the introduction of progressive tax rates. The system became more sophisticated and reflective of modern economic structures, with different rules based on family relationship, the size of the estate or gift, and the region in which the tax was levied (as Belgium has regional variations in its tax laws).
6. **Modern System (1980s to Present)**: Today, **estate, inheritance, and gift taxes** in Belgium are regulated by the **regions**: **Flanders**, **Wallonia**, and **Brussels-Capital**. Each region has the power to set its own rates and rules, which has resulted in some regional variation in taxation. Inheritance tax rates can be as high as **30-80%**, depending on the value of the estate and the relationship between the deceased and the heir.