

# Belgium Gazettes Law to Update Merger Definitions, Expand Reporting Obligations for Payments to Tax Havens and Make Compensatory Inheritance Tax Progressive

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Belgium has enacted the Law of 28 December 2023 to update the merger definitions, expand the reporting obligations for payments to tax havens and make the compensatory inheritance tax progressive. The Chamber of Representatives (*Kamer van Volksvertegenwoordigers/ Chambre de Représentants*) adopted the Bill on 28 December 2023.

For previous reporting, see [Government Submits Bill to Update Merger Definitions, Expand Reporting Obligations for Payments to Tax Havens, Make Compensatory Inheritance Tax Progressive \(25 October 2023\)](#).

The full text of the Law of 28 December 2023, published in Official Gazette No. 2023048795 of 29 December 2023, is available [here](#) (in Dutch) and [here](#) (in French).