Leaving Belgium: the departure checklist

What to gather, what to cancel, and how to notify the FPS Finance (SPF Finances / FOD Financiën). Official sources checked 8 September 2026.

The rules in one page

Domicile, or seat of wealth, in Belgium.
You are a Belgian resident for personal income tax if you have established your domicile in Belgium or, failing that, the primary location of your assets (the seat of your wealth) in Belgium. Domicile is where you effectively and permanently reside; the seat of wealth is the centre of your economic activities or financial interests. Both are assessed on the facts, not on a day count. Anyone entered in the National Re…
FPS Finance: leaving Belgium — tax return — https://fin.belgium.be/en/private-individuals/international/leaving-belgium/tax-return

Couples are resident where the household is.
For married couples and legal cohabitants the tax domicile is where the household is established. FPS Finance's own guidance puts it plainly: both spouses are either both liable to personal income tax, or both liable to non-resident income tax if the household is established abroad. A spouse or partner who stays in the family home in Belgium keeps you resident, whatever your own travel pattern looks like.…
FPS Finance: leaving Belgium — tax return — https://fin.belgium.be/en/private-individuals/international/leaving-belgium/tax-return

An advance ruling is the closest thing to an opinion.
The Service for Advance Decisions (Service des Décisions Anticipées / Dienst Voorafgaande Beslissingen) can issue a binding advance ruling on how the tax law applies to a specific planned situation, generally valid for five years and preceded by a prefiling. It is used for structured questions — the 2026 exit rule on financial assets, a company or a trust — rather than as a general 'am I still resident' opinion. FPS …
Service for Advance Decisions (ruling.be) — https://www.ruling.be/en

The departure year has its own special return.
A resident who leaves Belgium during the year files a special return (déclaration spéciale / aangifte speciaal) covering 1 January to the date of departure, within three months of leaving — you ask your tax office for it rather than waiting for the normal form. From the following year you file the non-resident income tax return only if you still have Belgian-source income: for income year 2025 the filing window is 3 …
FPS Finance: non-resident income tax return — https://fin.belgium.be/en/private-individuals/tax-return/non-resident/tax-return

Two sides of the move

YOUR NEW COUNTRY

- ☐ **Lease or proof of housing**
  Names, address, dates and the living arrangement.
- ☐ **New driver's licence**
  If issued and applicable to your situation.
- ☐ **Residence or immigration document**
  The visa or permit that applies to your status — and whether it is permanent.
- ☐ **Local bank statement**
  Evidence of an account in your new country.

BELGIUM

- ☐ **Departure declaration at your commune (Model 8)**
  Declare your move abroad in person at the latest the day before you leave; keep the 'Model 8' proof of removal from the population registers.
- ☐ **Registration at the Belgian consulate**
  Once you have proof of residence abroad, register with the Belgian consulate for your area so you are in the consular population register.
- ☐ **Mutuality and social security**
  Tell your mutuality; check whether EU coordination, a bilateral agreement or Overseas Social Security applies to your destination, and keep the letters.
- ☐ **Self-employed: your social insurance fund**

If you were self-employed, notify your social insurance fund and INASTI/RSVZ so contributions stop at the right date.

- [ ] **Pension, bank and portfolio updates**
  Notify the Federal Pensions Service in writing if you draw a pension, move your accounts to non-resident status, and fix the value of your financial assets on the day you leave.

Notifying FPS Finance

01 Deregister at your commune
Declare your departure abroad in person at the latest the day before you leave. The commune removes you from the population registers and issues the Model 8 proof; this is what rebuts the National Register presumption.

02 Ask your tax office for the special return
Contact the tax office for your last Belgian address. The special return covers 1 January to your departure date and must be filed within three months of leaving.

03 Deal with the 2026 exit rule
Record the value of your financial assets on the day you leave. If you are moving inside the EEA or to a qualifying treaty country the deferral is automatic; otherwise request it and provide a guarantee. Keep the certification obligations in view during the 24-month window.

04 File as a non-resident if income stays behind
From the following year, file the non-resident income tax return if you still have Belgian-source income — for income year 2025 between 3 September and 20 November 2026 — and keep the file in case FPS Finance revisits your residency.

Next step
Get your documents compiled into a structured report for $27 at **exitbelgium.app**, then add a written team review & opinion memo ($497) before you sever ties. Questions: hello@exitglobal.app