Gift tax rates 2024 (*)

FLANDERS

Gift - immovable property

Tax brackets (€)		Tax rate in direct line/partner	Tax rate others
From	To		
0.01	150,000.00	3%	10%
150,000.01	250,000.00	9%	20%
250,000.01	450,000.00	18%	30%
450,000.01	...	27%	40%

Gift - movable property

Tax rate	Relationship with donor
3%	Direct line or partner
7%	Others

Gift - movable/immovable property to associations/foundations

(International) associations, private and public foundations	Rate
General rule	5.50%/0%*
Exception: if donor is a similar legal person	100 €

* From 1 July 2021, the rate for donations to, among others, non-profit organisations and foundations (with the exception of private foundations and professional associations) is 0%.

Gift of a family business/company

Gift of a family business/company	
0%	On certain conditions

BRUSSELS CAPITAL REGION

Gift - immovable property

Tax brackets (€)		Tax rate direct line/ partner	Tax rate others
From	To		
0.01	150,000.00	3%	10%
150,000.01	250,000.00	9%	20%
250,000.01	450,000.00	18%	30%
450,000.01	...	27%	40%

Gift - movable property

Tax rate	Relationship with donor
3%	Direct line or partner
7%	Others

Gift - movable/immovable property to associations/foundations

(International) associations, private and public foundations	Rate
General rule	7%
Exception: if donor is a similar legal person	100 €
Public foundation	6.6%

Gift of a family business/company

Gift of a family business/company	
0%	On certain conditions

WALLONIA

Gift - immovable property

Tax brackets (€)		Tax rate direct line/ spouses/legal co-habitants	Others
From	To		
0.01	150,000.00	3%	10%
150,000.01	250,000.00	9%	20%
250,000.01	450,000.00	18%	30%
450,000.01	...	27%	40%

Gift - movable property

Tax rate	Relationship with donor
3.3%	Direct line, spouses and co-habitants
5.5%	Others

Gift - movable/immovable property to associations/foundations

(International) associations, private and public foundations	Rate
General rule	7% (on certain conditions)
Exception: if donor is a similar legal person	100 €

Gift of a family business/company

Gift of a family business/company	
0%	On certain conditions

(*) Fiction clauses are not included.
Gift tax related to immovable property is taxed (progressively) according to an increasing rate per bracket.
Other reductions and exemptions are not included in this overview.

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Inheritance tax rates 2024 (*)

FLANDERS

Inheritance tax - general rates

Tax brackets (€) From	Tax brackets (€) To	Tax rate in direct line/partner
0.01	50,000.00	3%
50,000.01	250,000.00	9%
250,000.01	...	27%

Inheritance tax - general rates

Tax brackets (€) From	Tax brackets (€) To	Siblings	Others
0.01	35,000.00	25%	25%
35,000.01	75,000.00	30%	45%
75,000.01	...	55%	55%

Inheritance tax - legacy to associations/foundations

(International) associations, private and public foundations
8.5%/0%*

* From 1 July 2021, this rate will be reduced to 0% (except for private foundations and professional associations).

Inheritance family business/company

Inheritance family business/company	
3%	Direct line and partner (on certain conditions)
7%	Others (on certain conditions)

BRUSSELS CAPITAL REGION

Inheritance tax - general rates

Tax brackets (€) From	Tax brackets (€) To	Tax rate direct line/ partner
0.01	50,000.00	3%
500,00.01	100,000.00	8%
100,000.01	175,000.00	9%
175,000.01	250,000.00	18%
250,000.01	500,000.00	24%
500,000.01	...	30%

Tax brackets (€) From	Tax brackets (€) To	Tax rate uncles/aunts - cousins
0.01	50,000.00	35%
50,000.01	100,000.00	50%
100,000.01	175,000.00	60%
175,000.01	...	70%

Inheritance tax - general rates

Tax brackets (€) From	Tax brackets (€) To	Tax rate siblings
0.01	12,500.00	20%
12,500.01	25,000.00	25%
25,000.01	50,000.00	30%
50,000.01	100,000.00	40%
100,000.01	175,000.00	55%
175,000.01	250,000.00	60%
250,000.01	...	65%

Tax brackets (€) From	Tax brackets (€) To	Tax rate others
0.01	50,000.00	40%
50,000.01	75,000.00	55%
75,000.01	175,000.00	65%
175,000.01	...	80%

Inheritance tax - legacy to associations/foundations

(International) associations, private and public foundations	
25%	(International) associations, private foundations
7%	Associations with federal recognition and public foundations

Inheritance family business/company

Inheritance family business/company	
3%	Direct line, and partner (on certain conditions)
7%	Others (on certain conditions)

WALLONIA

Inheritance tax - general rates

Tax brackets (€) From	Tax brackets (€) To	Tax rate direct line/ spouses/legal co-habitants
0.01	12,500.00	3%
12,500.01	25,000.00	4%
25,000.01	50,000.00	5%
50,000.01	100,000.00	7%
100,000.01	150,000.00	10%
150,000.01	200,000.00	14%
200,000.01	250,000.00	18%
250,000.01	500,000.00	24%
500,000.01	...	30%

Inheritance tax - general rates

Tax brackets (€) From	Tax brackets (€) To	Tax rate siblings	Uncles/aunts - cousins	Others
0.01	12,500.00	20%	25%	30%
12,500.01	25,000.00	25%	30%	35%
25,000.01	75,000.00	35%	40%	60%
75,000.01	175,000.00	50%	55%	80%
175,000.01	...	65%	70%	90% (**)

Inheritance tax - legacy to associations/foundations

(International) associations, private and public foundations
7%

Inheritance family business/company

Inheritance family business/company	
0%	On certain conditions

(*) Fiction clauses are not included.
Depending on the region and the relation to the legator, tax rates are calculated on the net inheritance per successor or on the total of the net inheritance. In the Flemish region, for an inheritance in direct line and between partners a distinction is made between movable and immovable goods. Other reductions and exemptions are not included in this overview.

(**) In its court ruling of 22 June 2005, the Court of Arbitration has annulled art. 1 of the applicable Decree to the extent that it determines a higher tax rate than 80% on the bracket exceeding € 175,000.00, as this is not in line with articles 10, 11 and 172 of the Constitution.

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