

Belgium: Ahead of Tax - Real estate taxation under the Arizona Agreement – What to expect (Webinar)

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Webinar

Ahead of Tax

In brief

The new federal government's coalition agreement ("**Arizona Agreement**") introduces a number of tax measures impacting the real estate sector. With an entry into force on 1 July 2025, several measures will have an immediate impact on transactions and investment decisions. Recent changes and case law also have important impacts for real estate duties on real estate transactions.

Key takeaways

In this session, discussed the most relevant tax reforms for real estate players, including:

- Permanent 6% VAT rate for demolition and reconstruction and the sale of reconstructed buildings– key conditions and timing.
- Energy transition incentives.
- New Capital gains tax and the potential impact on real estate share deals.
- Share deals of real estate companies and anti-abuse rule for registration duties.
- Market practice evolution following the 5% registration duties on long leases and building rights.
- Usufruct extensions (Cass. 24 January 2025).
- If you are active in structuring, financing, or investing in Belgian real estate, this 30-minute session will help you get ahead of the upcoming changes.

Speakers: [Olivier Van Baelen](#), [Benjamin Pirlet](#).

Please [reach out to us](#) if you would like to obtain a recording of this webinar.

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