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Answer given by Mr Hoekstra
on behalf of the European Commission
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The Commission understands that the Belgian Government is currently reflecting on the introduction of an exit tax in the context of a broader discussion on capital gains taxation. Based on publicly available information, this discussion appears to be still ongoing, and no legal act has been proposed yet by the Belgian Government or adopted by the Chamber of Representatives.

Since there is no legal act or provisions in place, the Commission is not able to take a view on the compatibility of such an envisaged exit tax with EU law.

In principle, restrictions to the Single Market are generally prohibited under the Treaties. Member States can adopt such exit taxes by exercising their national tax competence provided they fully comply with the free movement of capital (Article 63 of the Treaty on the Functioning of the European Union), as clarified by the case law of the Court of Justice of the European Union.