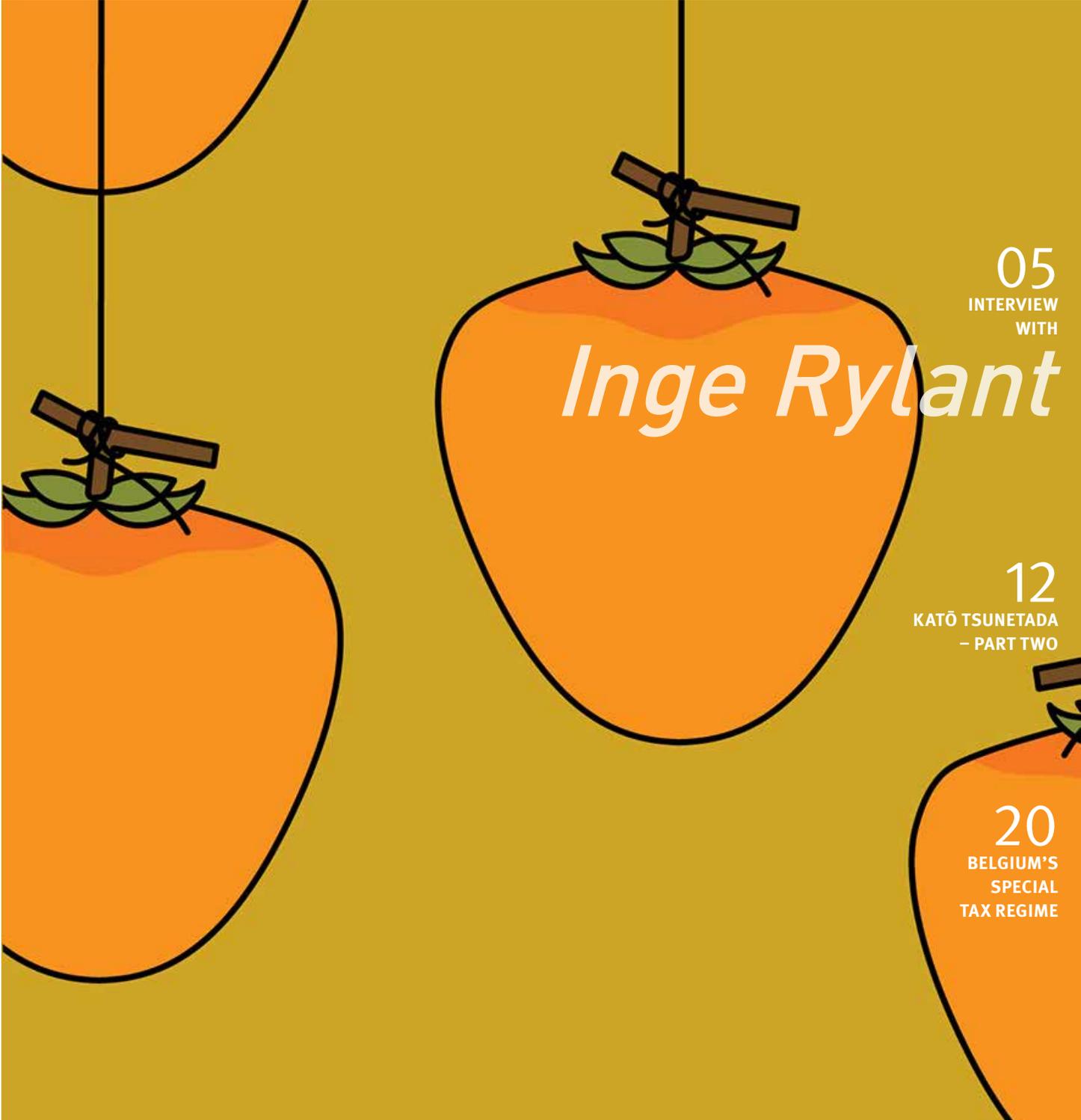




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**TRADE FLOWS & CULTURAL NEWS** *Number 150 - March 2026*



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# EDITORIAL

By Geert Benoit, Managing Director, Yamagata Europe,  
and BJA Editorial Committee Chair

I am delighted to welcome you to the first edition of the Trade Flows in this new year of 2026.

2026 is the year of the Horse, the year of the Fire Horse. In essence, the Year of the Fire Horse is a vibrant, powerful period for action, reinvention and goal-chasing with passionate energy, demanding both courage and mindful discipline. As you are reading this editorial, we are already two months into this new year of action. I hope you have all balanced your energy well, because this was just the start. We have ten more months to go!

I am Geert Benoit, the newly appointed Chairman of the Editorial Committee of the BJA. The Editorial Committee is in charge of this magazine, and I am both very proud and happy to continue this ambitious project that started in March of 1988.

The first editorial of the Trade Flows was written by Jean-Albert Moorkens, then president of the BEJAT. He concluded his editorial as follows.

*“Trade Flows® will be the regular communication tool of BEJAT with those interested furthering business between the two countries. It will be circulated free six times per year to some 1250 opinion leaders. We are confident that in this way, BEJAT will contribute to a better assessment of the opportunities for export, investments and cooperation in a pragmatic way to the free flow of trade.”*

This is the 150<sup>th</sup> edition of the Trade Flows Magazine and the year is 2026. We obviously live in a world where information is spread in a more diverse, more abundant and much faster way than it was in the late 1980s. On the other hand, free trade today is probably under more stress than it was in those days that marked the eve of the fall of the Berlin Wall. This means that the original mission of Mr Moorkens and the editorial team are still one of the main motivations to keep the Trade Flows flowing today.

2026 is not only the year of the Horse, but also the year marking the 160<sup>th</sup> anniversary of the diplomatic relationships between Japan and Belgium. On 1 August 1866, the Treaty of Amity and Commerce was signed between Japan and Belgium, and thus the two nations embarked on a journey of friendship and exchange. This magazine will follow the events in Japan and Belgium related to that journey closely, and it would be nice to meet our readers in person there. More information on the history of the special occasion can be found in the article written by Prof. Emerit. Vande Walle, who takes us back to the very period in which the treaty was signed. You



Geert Benoit

can read the second part of his article in this issue. You will also find an interview with someone who embodies the close relationship between Japan and Belgium: Inge Rylant. Finally, we will also take a closer look at the new Belgian Special Tax Regime.

As it happens, 2026 also marks a special anniversary that is dear to me on a personal and professional level. On June 1<sup>st</sup>, we will celebrate the 120<sup>th</sup> anniversary of the Yamagata Corporation, the company for which I have established the European bases - initially in Belgium, and later in Slovakia as well.

I would like to wish all of our readers a healthy, energetic and innovative year. I look forward to meeting you in person at one of the BJA events, or one of the events celebrating the anniversary of the relationships between our two nations.

120<sup>th</sup> anniversary, 150<sup>th</sup> edition, 160<sup>th</sup> anniversary ... there are plenty of reasons to continue to share new and old stories behind the facts and figures of today. Let's keep going.

I hope you enjoy the read!

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# BJA New Year Cocktail Celebration BJA 新年カクテルパーティー

Wednesday, 28 January 2026 – BNP Paribas Fortis, Brussels



H.E. Takeshi Osuga, Ambassador-Designate of Japan to the Kingdom of Belgium, delivers his New Year greetings



Honoring tradition with the much appreciated sake barrel breaking

The BJA was honored to welcome members and guests to an elegant New Year Cocktail Celebration at the prestigious Tapestry Gallery of BNP Paribas Fortis in Brussels, marking the start of 2026 in a spirit of friendship and renewal.

This year's celebration held special significance, as 2026 marks 160 years of diplomatic relations between Japan and Belgium, a remarkable milestone highlighting a long-standing partnership founded on mutual respect, cultural exchange, and strong economic collaboration. The event opened with welcoming remarks by Professor Gilbert Declerck, Member of

the Board of imec International and President of the BJA, followed by a warm welcome address from Mrs Virginie Martens, Head of Corporate Coverage and CIB Belgium and Member of the Executive Committee of BNP Paribas Fortis. H.E. Takeshi Osuga, Ambassador-Designate of Japan to the Kingdom of Belgium, then delivered his New Year greetings, offering an inspiring outlook for the year ahead and the continued strengthening of Belgium–Japan relations.

A highlight of the evening was the traditional Kagamiwari sake barrel-breaking ceremony, symbolizing harmony, good





Professor Gilbert Declerck, Member of the Board of imec International and President of the BJA, opens the evening with welcoming remarks.



Mrs Virginie Martens, Head of Corporate Coverage and CIB Belgium and Member of the Executive Committee of BNP Paribas Fortis, gives a warm welcome address.

fortune, and new beginnings. Guests then enjoyed a refined reception featuring exquisite sushi and canapés, providing a convivial setting for networking, exchange, and celebration.

The BJA extends its sincere gratitude to all the sponsors: BNP Paribas Fortis for graciously hosting the event; to Nippon Gases, Fujitsu, Daikin and ANA for their warm support; and to Vondelmolen for the delightful goodie bags offered to guests. The evening concluded marking a promising start to this milestone year for Belgium–Japan relations.



# BELGIANS IN JAPAN

## INGE RYLANT

*Inge is a professional Belgian illustrator who lives partly in Belgium and partly in Japan. Readers of the Standaard or De Tijd will know her from her “kijk eens” and “Ca & La” contributions in the weekend magazines “Standaard Magazine” and “Sabato”.*

By Geert Benoit, Managing Director, Yamagata Europe, and BJA Editorial Committee Chair

Even more attentive readers of the Standaard Magazine know that she is the wife of Ringo Gomez-Jorge, who occasionally shares their experiences related to living in an akiya house in Northern Japan.

We conducted the interview online, with myself attending from my home in an industrial part of Belgium, while Inge attended from Matsushima, a city that is known as one of the three traditional scenic places in Japan.

**Geert: Your most recent book, “Japanese Cuisine from Miso to Matcha”, is quite popular in Belgium.**

*Inge: Indeed, and it is nice that we have an English and Dutch version of the book. The book of course benefits from the current boom of the Japanese cuisine.*

**Geert: Are you a cook yourself?**

*Inge: When we lived in Kagurazaka, Tokyo, we almost never cooked. There was plenty of delicious and cheap food available around us, so we did not have to make the effort to prepare our own dishes. Where we live now, it is a different story. During the day, things are quite lively, mainly thanks to tourists from Asia. I recently heard that the city welcomed 3 million visitors last year, but they typically only visit for a day. In the evening, the town is quiet, given that Matsushima has a popula-*

*tion of only 12.000 inhabitants. As a consequence, the possibilities to go out for dinner in the evenings are limited. That fact prompted us to pick up cooking ourselves, using our fantastic kitchen here.*

**Geert: Just to make it clear to the readers, you are not a professional cook, but you do work as a professional illustrator. What is your educational background?**

*Inge: Indeed. I studied Illustration at St Lucas in Antwerp, just before the tools like Adobe Illustrator and Photoshop made their introduction in the academic curriculum. As a result – although we ‘played’ with computer-based drawing tools already - I am part of the last generation that was trained with pencil and paper. Today, I sometimes start with a sketch to position my concept, but I mostly create using the computer. The output, however, is always a physical and tangible creation. It can be anything that starts with illustrations, be it a book, a print, textile, or any object.*

**Geert: People who know your work will easily recognise your typical style, sometimes labelled as “joyful designs”. How did that style emerge?**

*Inge: I can surely say that the style was not something I intentionally created as a statement. It grew year after year, and it hadn’t yet reached a final form even when I graduated. It is just an*





expression of who I am. I am probably also somehow influenced by the Japanese environment around me and the usage of material like Japanese paper, washi.

However, my Japanese publisher tells me that my style is typically European. They see European aspects in the po-

sitionings on the paper, the use of colours, etcetera.

**Geert: Japan must be heaven for a person who professionally embodies visual communication.**

*Inge: Indeed, Japan is a very 'visual' culture. There are the language and its writing system, but it's also just all around you: the warnings in the streets, the menus, and so on. Everybody seems to have the skills to create nice drawings to convey a message.*

*You also see this visual culture in the packaging, with incredible attention to detail as a prominent feature.*

*But on top of that, I experience Japan as a very colourful place. You encounter specific usage of colour everywhere in the streets. It is sometimes said that my colour palette is being influenced by Japan, and I have in fact noticed that I tend to use more 'pastel colours' and surprising colour combinations.*

**Geert: In the selection of items you present in the Standaard, we almost never see 'Japanese products' or 'Japanese design'. Why is that?**

*Inge: For my weekly selections in the Standaard, I consider myself a curator. I want to make sure it is accessible to all readers, as not all the Standaard audience members are into Japan like you or I. Additionally, the information about*

*the objects I introduce has to be accessible to the Flemish readers. This means using an English language website or Instagram, as opposed to sources that are only available in Japanese, as is the case with most Japanese things.*

*But it is true that I could easily fill months' worth of pages with nothing but cool Japanese curiosities.*

**Geert: You live partly in Japan, and partly in Belgium. Does that also mean that you have both Japanese projects and Belgian projects?**

*Inge: Luckily, I have a job that allows me to work remotely, so I can create my weekly contributions to the Belgian press while living in Japan. But indeed, I'm taking on more and more projects for the Japanese market as well. Very recently, I created a book for a Japanese publisher, Toda Design. It is intended as an educational beginner book for young toddlers to engage with. The project's design presents the work as a box containing four small books, one for each season. Ten fruits or vegetables are pictured for each season. The publisher wanted to provide an answer to the concerns of parents who fear that their children are losing touch with nature and the seasons. Most Japanese know very well which types of fish, vegetables and fruits are available each season, so it is a nice project to help conserve this important traditional culinary knowledge. The book is available at Tsutaya (Tsutaya is a Fnac-*



like Japanese bookstore) and at Matsuya Ginza. I have been getting quite a bit of promotion. Beginning of January there was an expo about my work related to this book at Ogaki bookstore Azabudai Hills. It's very nice.

I have also worked on creations incorporating textiles (mostly interior products) for Träffa Träffa, a Japanese interior manufacturer. Later on, other brands like MyTone and Favorric followed. As such, I have gradually started to build a Japanese portfolio, although personally, I do not draw a line between Belgian work and Japanese work. As an example, I have also done some work for UniQlo, but that was for their European stores.

**Geert: How did you build these Japanese professional connections?**

Inge: That is a nice story. Everybody told me that, in Japan, you have to have an agent. However, just as I did in Belgium, I wanted to be a true freelancer and get by on mouth-to-mouth publicity. And as it turned out, somehow also here in Japan, I am gradually managing to create a network and being invited for different nice projects, like the one with the book publisher that I discussed.

A more difficult aspect of working as a freelancer in Japan is the visa. It is extremely difficult to get a visa as freelancer, and without a visa, it is difficult to establish a life for yourself. For example, you can rent a house, even buy a house, but you cannot get a contract for electricity or water without the visa.

So, this is the challenge that I face for the coming years. I am now in the process of getting a visa as an artist. Wish me luck! Any support from the readers is very welcome.

**Geert: Considering that you live partly in Japan and partly in Belgium, you have experienced two countries with specific seasons. Do you have any preferences for a particular season in Japan?**

Inge: Definitely not the summer. I suppose autumn is my preferred season. The koyo (autumn colours) in Japanese parks is so beautiful and so well designed. Maybe I like the Japanese autumn so much because it comes after the difficulty in surviving the Japanese summer. It is a season that is very hot and humid, and if you live in a traditional house like we do, that can be especially challenging.

**Geert: And what about your Japanese language skills?**

Inge: They are just about good enough to get by in day-to-day conversation. However, the better I manage to express myself, the more I realise that I still know so little. The key is not getting frustrated and just realising that there will always be linguistic challenges in Japan for me. I have a private teacher and take frequent private classes, and my sensei supports me in getting better, step by step.

**Geert: Where can the readers best find your work?**

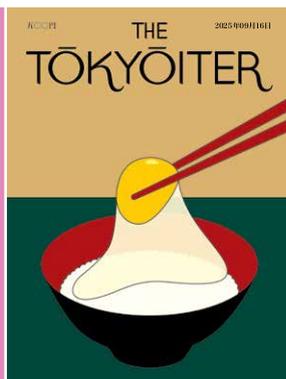
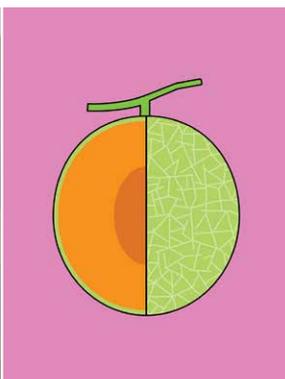
Inge: Everyone is welcome to follow me

on Instagram, or via my website [www.ingerylant.com](http://www.ingerylant.com)

**Geert: Let's do things a little differently to finish up and let the pictures take over from the conversation in this interview. Thank you for the nice talk, and the beauty that you have created and brought to my Saturday morning breakfast table.**

Inge: Doo itashimashite.

Geert: As a final note, for the Japanese readers, this is an excellent interview with Inge about the book she published with Toda Design: ・ベルギーのイラストレータと作った新刊絵本『きせつのはるもの』、11月10日に発売!(2025.10.10) - 戸田デザイン.



# REUNION OF TWO FLEMISH PAINTINGS FROM TOKYO AND BRUGES

*The National Museum of Western Art in Tokyo is currently hosting an exhibition that reunites two early sixteenth-century Flemish paintings. This exhibition offers a unique opportunity to see the two works side by side, after their separation at the beginning of the twentieth century.*

By Philippe De Potter, Director Asia-Pacific & Middle East, Flanders Investment & Trade (FIT), and BJA Executive Committee Member

The Groeningemuseum in Bruges houses one of the world's richest collections of Early Netherlandish paintings. Among its highlights are masterpieces by Jan van Eyck, Hugo van der Goes, and Hieronymus Bosch. The museum also holds a panel by an anonymous master, painted around 1525, depicting episodes from the lives of Saints James the Greater and John the Apostle, the sons of Zebedee, a Jewish fisherman, and Salome. The left side of the Bruges panel shows Jesus inviting James and John to leave their fishing livelihood at the Sea of Galilee and become his disciples. The right side depicts Mary ask-

ing Jesus to grant her sons prominent positions in his kingdom.

The National Museum of Western Art in Tokyo preserves another panel, illustrating two scenes from the life of Saint James the Greater, drawn from the thirteenth-century Golden Legend by Jacobus de Voragine. The story recounts a duel in which the sorcerer Hermogenes, angered by the conversion of his disciple Philetus, sends devils to bind James and Philetus. James's prayers, however, turn the demons against Hermogenes, leading to the magician's capture and subsequent



## National Museum of Western Art, Tokyo

- › Two Flemish Paintings from Tokyo and Bruges Reunited
- › Dates: 25 October 2025 - 10 May 2026



Anonymous, Scenes from the Life of St. James the Great and Saint John, Oil on panel, 116 x 106.5 cm, Groeningemuseum, Brugge, Art in Flanders.



Anonymous, Scenes from the Life of St. James the Great, Oil on panel, 116.4 x 105.6 cm, Ex-Matsukata Collection, National Museum of Western Art, Tokyo.

conversion to Christianity. James then gives Hermogenes his staff for protection against the devils. The left scene of the Tokyo painting represents the liberation of the repentant magician Hermogenes, while the right scene depicts Saint James handing him the staff for protection.

Both panels likely belonged to a single altarpiece that was dismembered over time. In 1909, they reappeared in London with art dealer Farr. The Bruges panel was subsequently traced to Paris, where it was mentioned in a catalogue published in 1911 by the Kleinberger gallery. The following year,

it was acquired by the Groeningemuseum. The Tokyo panel was acquired by Kōjirō Matsukata (1865–1950), a Japanese businessman and notable collector, and son of former Prime Minister Masayoshi Matsukata. After studying in the United States, he became a senior executive at the Kawasaki Shipping Company, where he led the firm's expansion in shipbuilding and founded other enterprises like shipping line Kawasaki Kisen Kaisha (K Line).

Matsukata was a distinguished art collector with a significant collection of Western art. He was a patron and avid collector of works by Auguste Rodin

and Claude Monet, but he also acquired Old Masters paintings. He envisioned a museum in Japan, the Sheer Pleasure Fine Arts Pavilion, designed by his friend, the Bruges-born British artist Frank Brangwyn (1867–1956), whose works he avidly collected. However, the museum project was never realized, and an economic downturn led to the partial dispersal of Matsukata's collection. In 1927, the painting was seized by the Jugo Bank in Tokyo and subsequently entered a private collection. The National Museum of Western Art acquired it in 2017, reuniting it with other works from the ex-Matsukata collection.

## A Magical Night at the Ghent Christmas Market

Sunday, 14 December 2025 – Ghent



The magical atmosphere of the Ghent Christmas Market at night



Members gathered at Café De Zoo for a welcome drink



The members enjoying the market

As the days grow chillier and darker, the medieval centre of Ghent comes to life with thousands of glittering lights and cosy wooden huts ushering in the holiday cheer. Today millions of locals and tourists alike flock to the quirky city's convivial Christmas market located around the historic cathedral in Sint-Baafsplein to the end of Korenmarkt near the Leie river.

Among the visitors in the evening of 14 December 2025 was the BJA Friendship Committee. Before exploring the market, we started with chitchat and drinks at the cute cocktail bar, Cafe De Zoo tucked away in a quieter street just beyond the bustling winter festivities. The event was fully booked, with 20 participants working in a variety of industries from law and investments to hospitality and academia. The event drew in Belgian, Japanese, and other internationals from around Belgium, including local Gentenaars who rarely get an opportunity to take part in BJA activities.

After relaxing in the cafe, we went past the castle Gravensteen lit up in the dark, and headed towards the market. As

we entered, we saw lines of stalls selling seasonal snacks and drinks, a carousel, and a Ferris wheel towering above us. Continuing onward, we walked through the Christmas archway tunnel so luminous you could almost forget the sun had set. Finding somewhere with space for our large group, we stopped at a stall to taste some festive mulled wine and jenever.

Only a few steps away in the Stadshal was the ice-skating ring, transforming the city pavilion into a tableau from a Brueghel painting. Although none in our group tried their hand at skating, we did continue to explore the rest of the market around the Belfort and near Sint-Baafs Cathedral. To end the night, we went to the rustic pop-up wine bar and then found some food stalls to have a bite to eat. For all of the spectacular sights to behold, the most magical part of the evening was the connections we made along the way.

*By Tamara Latham Sprinkle, BJA Friendship Committee Co-Chair*



**TAKEDA'S PRESIDENT & CEO AWARDED AS 'COMMANDER IN THE ORDER OF THE CROWN' BY THE KINGDOM OF BELGIUM**

Takeda proudly announces that Christophe Weber, president & CEO, has been decorated as Commander in the Order of the Crown by His Majesty King Philippe of Belgium. The ceremony took place at the Embassy of Belgium in Japan, in the presence of Ambassador Antoine Evrard.

The title of Commander in the Order of the Crown is one of Belgium's highest honors, traditionally awarded to individuals who have rendered exceptional service to the Belgian state. This distinction recognizes Takeda's contribution to strengthening diplomatic, economic and scientific ties between Belgium and Japan.

**Strengthening Belgium-Japan Relations**

Under Christophe Weber's leadership, Takeda has evolved into a global biopharmaceutical leader, championing innovation and collaboration while reinforcing Belgium's role as a strategic hub in the global pharmaceutical ecosystem. Takeda's investments in Belgium have not only advanced scien-

tific progress but also ensured the long-term sustainability of our operations, strengthened environmental stewardship and enhanced the country's international reputation.

Takeda's partnerships with the Belgian government, health care professionals and patients have been essential to our vision of discovering and delivering life-transforming treatments. The medicines manufactured by our teams in Belgium, along with our collaborations

with researchers across the country, will continue to drive better health and a brighter future for patients in Japan, Belgium and around the world.

The ceremony was attended by the Belgian Ambassador and representatives from Wallonia Export and Investment Agency, Flanders Investment & Trade, and Hub.Brussels, highlighting the importance of Belgium's international partnerships and economic development with Japan.

*"It is an honor to accept this recognition on behalf of our colleagues in Belgium and around the world," said Christophe Weber, president and chief executive officer*  
*"It is reflective of the strong performance and continuous innovation from our team in Belgium, our commitment to addressing unmet needs for patients worldwide, and the enduring friendship between Belgium and Japan."*













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# KATŌ TSUNETADA (TAKUSEN) and the Liège World's Fair

By W. F. Vande Walle, Professor Emeritus KU Leuven, and BJA Board Member

## The Year 1905

Not only for Japan, but for Belgium too the year 1905 was of particular importance. It was a Jubilee Year, in which the seventy-fifth anniversary of Belgian independence coincided with the seventieth birthday of King Leopold II and the fortieth anniversary of his accession to the throne. The country could take pride in a large number of festivities held in Brussels, in all provincial capitals and municipalities. To crown it all, an *Exposition universelle et internationale* was held in Liège on a grand scale.

In the area of domestic politics, the preparations for the 1905 celebrations were marked by a striking degree of consensus across the parties when compared with the preceding jubilees of 1880 and 1890. At least among the Liberals and Catholics, members of

parliament shared the conviction that it was a patriotic duty to rally together around the monarch, thereby affirming national unity and the will to remain independent. The Socialists did not subscribe to this ardent patriotism and refused to associate themselves with the festivities. They also declined to approve the special budget allocated to the celebrations, whereas Catholics and Liberals, during the parliamentary debates, seemed to vie with one another in patriotic fervour.

This outburst of togetherness and solidarity could not entirely mask the underlying centrifugal forces at work within society, generated by the two linguistic and ethnic communities, who increasingly felt the need to assert themselves as distinct identities. This articulation of identity was closely

linked to developments in education and levels of literacy, to scientific and technological progress, and to the gradual integration of the various geographical parts and societal sections of the country into a single, integrated national space—one in which meritocratic criteria, including language proficiency, increasingly became decisive factors in social advancement. The contours of these communities followed varying demarcation lines which, problematically, intersected with social and ideological demarcation lines. Yet in any case, particularly in linguistic matters, a significant part of the population increasingly felt politically disenfranchised and denied full recognition within the existing order. It was the period of the *taalstrijd* (language struggle), leading up to the Equality Law of 1898 (Loi d'Égalité / Gelijkheidswet), which was a milestone in Belgium's linguistic history. Adopted on 18 April 1898, it required that all laws be published in both Dutch and French in the Belgian Official Gazette (*Moniteur belge* / *Belgisch Staatsblad*). Until then, French alone had official status in legislation, creating a significant barrier to the effective exercise of rights by the large community of people who spoke a Flemish dialect or Dutch. The tensions also manifested themselves in growing economic rivalries. In 1905, Lodewijk De Raet formulated an “economic programme for the Flemish Movement,” while the Flemish economy found new



Panoramic view of the Liège World's Fair (1905) (Courtesy of KU Leuven Libraries, Special Collections).



Main entrance to the Japanese section

prospects, not least after the discovery in 1902 of coal deposits in the Campine (Kempen) region.

Given that context, it was no coincidence that during the period of the International Exposition in Liège the first *Congrès wallon* (Walloon Congress) was held, from 27 to 29 September 1905. The congress had a distinctly political and regionalist character. The participants, mainly French-speaking intellectuals, politicians, and academics, expressed their concern over the growing influence of Flanders and the Flemish Movement within Belgium. The main themes included: preserving the “French character” of Belgium in the face of the rise of Dutch, recently granted official status; emphasizing the cultural and political distinctiveness of Wallonia; and even advancing the idea of a federal Belgium (still highly controversial at the time). Alongside its political dimension (concern over Flemish dominance and calls for federalism), the *Congrès wallon* also had a strong cultural and artistic component, intended to foster a Walloon cultural renaissance.

Nevertheless, there was also hope for a renewed national spirit. Despite the internal tensions, the country felt eco-

nomically and demographically (some 6.6 million citizens at the time, a little more than half of the present population) prosperous and vibrant. Although it remained one of the smallest European states in territorial terms, many regarded it as a model for the world. Numerous initiatives arose to showcase the country’s intellectual vitality. One example was the journal *La Belgique Artistique et Littéraire*, founded in 1905 under the subtitle *Revue men-*

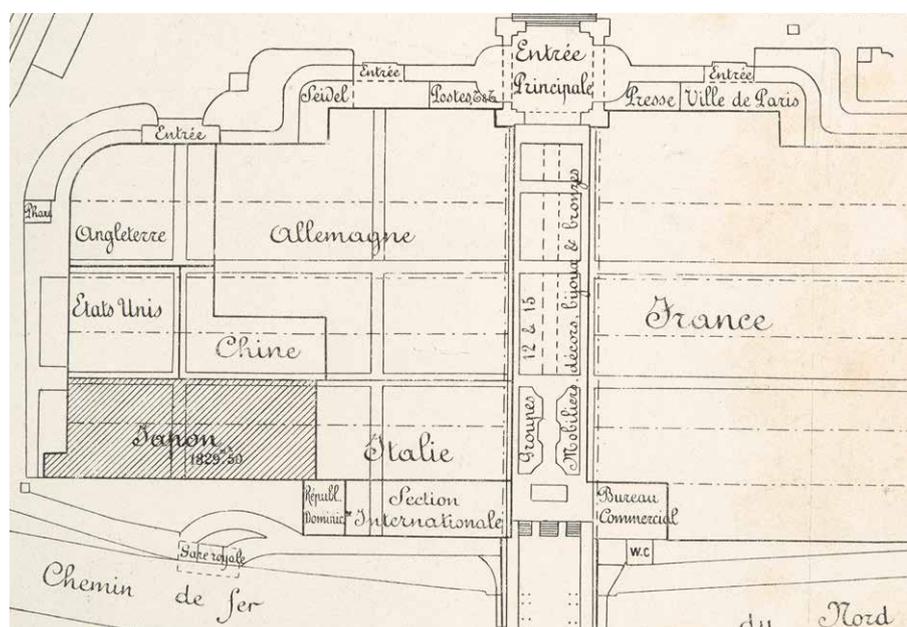
*suelle nationale du mouvement intellectuel*. An important role in this new wave of intellectual patriotism was played by the emergence of a school of Belgian historiography, whose most eminent representative was Henri Pirenne (1862-1935).

### A Reluctant Japan

This is the context within which the *Exposition Universelle et Internationale de Liège*, held from 27 April to 6 November 1905, took place.

*“Liège is a first-class commercial hub and a centre of extraordinary activity, thanks to its numerous and powerful coal mines, its blast furnaces, its manufactories, foundries, copper and zinc works, its world-renowned arms factories, its glassworks, its bicycle and automobile plants, and its many establishments devoted to the working of iron and steel.”*

These were the high-strung words, printed in a prospectus, issued by the organisers of the Liège exposition. They touted Liège’s merits as an ideal site for a world exposition, and by the same token as a venue deserving participation from all nations of the world.<sup>1</sup>



Plan indicating the relative location of the Japanese section

International exhibitions were very much in keeping with the spirit of the age. In the years surrounding the turn of the century, universal and international exhibitions multiplied in Belgium and across Europe. Antwerp hosted such an event in 1884, Brussels followed in 1897, Paris in 1900, and Düsseldorf and Lille in 1902. Liège thus had many examples to emulate, and went for the most ambitious version: “universal,” in that the exposition embraces, in all their aspects, the manifestations of human genius; “international,” in that a great many foreign nations contribute to it through their support and participation.

Starting from the Viennese *Weltausstellung* of 1873 and including that commemorating the Louisiana Purchase, held in St. Louis in 1904<sup>2</sup>, Japan had already participated in twenty-seven Universal and International Expositions. In September 1903, an official invitation to join the Universal and International Exposition of Liège was transmitted to the Japanese government by Baron d’Anethan, then Minister Plenipotentiary of Belgium in Japan. Initially, however, the authorities in Tokyo—preoccupied with preparations for the St. Louis World’s Fair and amidst the growing tensions between Japan and Russia, showed little enthusiasm for official involvement. Japan had already committed to its official participation in the 1904 World’s Fair in St. Louis, Missouri, and was reluctant to overstretch its resources. Given the circumstances it was not surprising that Japan did not respond to the invitation from Liège.

The Executive Committee of the Liège Exposition then resolved to use personal diplomacy and dispatched Baron Chazal (the future Japanese section commissioner at the Universal Exposition in Liège) to Japan. Belgian diplomacy, including Baron d’Anethan, Pierre Bure (Belgian consul general in Yokohama from 1901-1904) and Alexandre Halot (Japanese consul in Brus-

sels, appointed in September 1896) naturally joined in the effort to woo the Japanese authorities.

Japanese diplomatic archives reveal the persistence with which Belgian envoys pressed Japan for participation. Their appeals were addressed to the Minister of Foreign Affairs, Komura Jutarō, who could only forward the request to his colleague, the Minister of Agriculture and Commerce, in whose portfolio official participation in world expositions properly fell. Katō Tsunetada was also involved in this diplomatic offensive, albeit more in the background. Apart from the reasons given above, there was also some scepticism about the commercial merits of participation. In that respect we may refer here to the viewpoint of the Japanese consul in Antwerp, Moroi Rokurō 諸井六郎 (appointed on 15 July 1901). He warned that the advantages and much-touted assets promoted by the organizers were in reality far more modest than suggested. In particular, he argued that—unlike Brussels and Antwerp, which lie at major crossroads of international traffic—Liège was situated in a relatively peripheral location. As a result, one should not expect a compa-

rable number of high-quality customers to those encountered at the Paris Exposition, he warned. These cautions were set out in his message of 14 June 1904, tellingly entitled *Warning to the Commercial Companies of Japan Concerning Their Participation in the Liège International Exhibition*. Whether Moroi’s assessment was accurate or not, the fact remained that the 1900 Paris World Exposition had indeed been concluded only recently, and with that event so fresh in people’s memories, there was a real risk of the comparison being made to Liège’s disadvantage.<sup>3</sup>

Following the diplomatic offensive, the Japanese Government finally acceded to the request from Liège. Although technically speaking, it was not an official participation, the government launched an appeal to the private sector to participate and took the necessary measures to facilitate the participation of those interested with limited financial subsidies.<sup>4</sup> This official endorsement was important in the Japanese context.

#### Non-official Participation

Japan’s participation was made public to the Belgian public as late as 1



Partial view of the display cabinets of the Association of Kyoto exhibitors

January 1905 in a notice included in *Liège-exposition: organe officiel de l'Exposition universelle et internationale de Liège 1905* (p. 3: “La participation du Japon”), an octavo pamphlet in one gathering, published at regular intervals by the organising body of the exposition. During the lengthy process of securing Japan’s participation, the Russo-Japanese War came to an end with a Japanese victory, which received wide coverage in the press and aroused considerable public enthusiasm. The victory not only enhanced Japan’s international prestige but also kindled greater sympathy and interest in the country in Western countries. This further fuelled Liège’s desire to host Japanese exhibitors—a wish that received additional support from the Belgian king and the crown prince.

In order to ensure a smooth and orderly organization, the Japanese government set up a private association to unite all exhibitors and to coordinate Japan’s participation, under the supervision and direction of an official who would be specially sent to Belgium. Thus, on 31 October 1904, the “Association of Japanese Exhibitors” (Association des Exposants Japonais à

l’Exposition de Liège), headed by Otani Kahei, president of the Chamber of Commerce of Yokohama, was founded and its statutes and regulations were duly approved by the government. Although the association had only a facilitating role and therefore, strictly speaking, could not decide whether a trader or manufacturer participated or not, it nevertheless appears that it had the power to decide whom to include in the delegation and whom to exclude. Artisans and artists who wished to exhibit their products but lacked the necessary means to do so themselves would be organised into groups by specialty; where this was not possible, the association itself would support the artists concerned.<sup>5</sup>

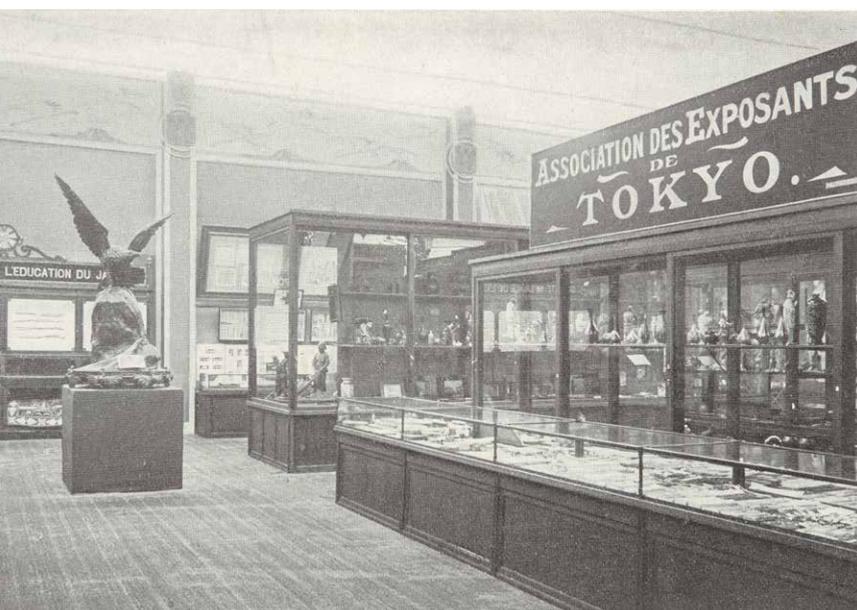
Once this arrangement had been decided, an official invitation was issued to the Japanese public. Despite the preoccupying developments unfolding on the Asian continent, and despite the large number of workers and artisans who had been forced to abandon their manual occupations, the enthusiasm of manufacturers and merchants to participate in the exposition proved to be overwhelming. Even after the necessary selection among candidates

had been done, their numbers had grown to such proportions that the 1,800 square meters space allocated to the Japanese section became insufficient. To make matters worse, elsewhere too the organisers were faced with shortages of space. The initially promised 1800 square metres had to be reduced. From the archives it transpires that at that point — around January 1905 — an exchange of correspondence unfolded between the Japanese authorities and the organizers, mediated by Katō. When the Japanese protested about the reduction of space, the organizers made a concession by reducing instead space for Belgian participants. They also reduced the space for the Italian participation, which like Japan was not an official participant. The executive Committee of the Liège were evidently very keen to secure Japan’s participation.<sup>6</sup>

Despite the short interval—barely six months—remaining before the opening of the exposition, and the considerable distance between the two countries, the responsible government official and the exhibitors, once they were on site in Belgium, had no time to lose. Working under a tight schedule, they managed to have the Japanese section opened to the public on 29 May, one month after the official opening of the fair. This may seem like late, but the French section was not formally inaugurated until 29 June. In any event, the staggered opening of individual national sections was a common feature of such exhibitions.

On the day of the inauguration of the Japanese section Katō Tsunetada, who as minister of Japan in Brussels, was the honorary president of the Japanese section held a speech. After thanking all present for their attendance, he continued:

*“We have but one regret: that we are unable to present our section in its complete state. You will, I trust, excuse us, bearing in mind the particular difficulties we have had to overcome and*



Partial view of the display cabinets of the Association of Tokyo exhibitors

*the great distance our exhibitors have had to travel. We also regret that our participation does not bear a more official character. Nevertheless, my compatriots were eager to appear for the first time at a Belgian exposition, in order to manifest their admiration and sympathy for this free and industrious country whose guests we are, and to express their ardent desire to maintain with it the most cordial commercial and industrial relations. (...) Before concluding, gentlemen, I have one remaining duty to fulfil: to recall the names of certain Belgians residing in Japan to whom we owe the initiative and success of the Japanese Section. I first name my distinguished colleague and friend, His Excellency Baron d'Anethan, Minister of Belgium in Tokyo; Baron Chazal, representative in Japan of the Executive Committee; and Mr Bure, Consul General of Belgium in Yokohama. It is owing to their inter-*

*vention and their active, persistent co-operation that the Association of Japanese Exhibitors was established under the direction of my compatriot Mr Ôtani and under the patronage of Baron Kiyoura, Minister of Commerce of the Empire. Had these three gentlemen shown less zeal, there would probably be no Japanese Section at your splendid Exposition today. I therefore wish, before you, Mr Minister, to convey to them the expression of our deepest gratitude. I also wish to thank Mr Halot, Consul of Japan in Brussels, who for the past two years has devoted all his efforts to this enterprise, and whose knowledge of Japan and constant dedication have been of great assistance in the organization of our section.”*<sup>7</sup>

#### **What Did Japan Display?**

At the very start of the preparations for the exposition, Alexandre Halot had initially conceived the plan to include

a purely retrospective artistic section in the Japanese pavilion. This would be devoted to the by then already well-known *ukiyo-e* prints. Apparently, Halot himself owned a collection of such prints, and he had also undertaken prospecting efforts in Paris—among others approaching Samuel Bing—to borrow additional works. Ultimately, however, this plan had to be shelved.

*“We can only regret that the lack of space, and the fear that part of the subsidy funds might be diverted from their industrial purpose, prevented the realization of this charming project”*<sup>8</sup>

wrote Gustave Drèze in the pamphlet *Liège-exposition: organe officiel de l'Exposition universelle et internationale de Liège 1905*.<sup>9</sup> The wording in this article is significant. It describes the display of Japanese prints as ‘artistic’ and ‘retrospective’. For Japan



Perspective drawing for the interior decoration of the *Room of a Hundred Flowers and Birds*, design by Kikuchi Hōbun (1904); collection Kawashima Textile Museum, Kyoto

the World's Fair has clearly taken on a different character: it is more industrially and commercially oriented, with a focus on the industrial arts. Moreover, the time has passed when Japanese art was narrowly defined as synonymous with polychrome prints alone.<sup>10</sup>

The official catalogue of the Japanese section that was published at the occasion and titled *Catalogue officiel de la Section Japonaise: Le Japon en 1905* confirms this changed framing of Japan's participation. This publication is much more than a catalogue; it endeavours to give a broad overview of the various aspects of the country. As its subtitle indicates, it deals with race, population, legislation, administration, religion, finances, currency, weights, measures, credit, insurances, trade, navigation, agriculture, mines, Formosa, and the city of Kyoto. All these subjects are covered in the first part of the book, which has been titled "Preliminary observations". It is therefore not simply a guide to the exposition, but also an introduction to the country for the benefit of Belgian and European customers, as well as traders and manufacturers with a potential interest in the Japanese market.

The second part is a general classification of the groups and classes in which the Japanese displays have been divided up (totalling 329 exhibitors), while the third part offers descriptions of the exhibitors, their line of business, their *fortes* and track record of prizes, medals and commendations earned in previous world's fairs. Its "Notes explicatives des objets exposés" arranged in 204 entries, are interspersed with explanations about the history and background of some of the crafts, industrial arts, regional traditions and specialties.

World's fairs celebrated the nation-state by staging peaceful competition over modernity and uniqueness. By showcasing science and industry, the latest developments in research,

and technological applications, countries could demonstrate their level of modernity. By highlighting education and schooling, the arts and crafts, as well as food, agriculture, and folklore, they could display the distinctiveness of their society and culture. Although Japan's participation was, from its own perspective, primarily intended as a statement of its (burgeoning) modernity, it was not its industrial or scientific clout that dominated its displays. Rather, it was Japan's traditional arts and crafts and their industrial adaptations that were prominently featured, such as lacquerware, ivory ware, precious metalwork, cloisonné enamels, porcelain, paper, silk, fabrics and clothing, basketry, usually framed as regional specialties.

At the back of the official catalogue a

special section is devoted to the city of Kyoto. It is quite possible that Kyoto's merchants and manufacturers, who were particularly well represented, insisted on its inclusion. The section reads as a paean to the natural beauty of Kyoto and its surroundings, and to the consummate arts that have found their home there. About the textiles of the city, it writes: "In truth, the weaving, dyeing, and embroidery of Kyoto are the very flowers of Japanese art, revealing the genius of the nation and securing this city's pre-eminence over all others. If *tsuzure* textiles may be said to find their counterparts in the Gobelins tapestries, the same cannot be said of Kyoto's silk crêpes, its *yūzen*-dyed velvets, or its embroideries, which are without rival anywhere in the world. This judgment is no exaggeration, for foreign visitors have been unanimous



Cartoon for the tapestry wall hanging featuring among others a copper pheasant amidst cherries and hydrangeas, designed to decorate one of the walls in the *Room of a Hundred Flowers and Birds*, design by Kikuchi Hōbun (1903); collection Kawashima Textile Museum, Kyoto



Cartoon for the tapestry wall hanging, featuring peacocks and flowers, decorating one of the walls in the *Room of a Hundred Flowers and Birds*, design by Kikuchi Hōbun (1903); collection Kawashima Textile Museum, Kyoto

in their admiration. The artistic perfection that warrants such praise is the result of unbroken efforts sustained over many centuries.” (p. 242).

The Kyoto-based textile company of Kawashima Jinbei II (Kawashima Textile 川島織物), known for its brocades, *tsuzure nishiki*, silk tapestries, embroideries and silks, designed the interior of a palace room, and decorated it with exquisite hand-woven (*tsuzure-ori*) silk tapestries featuring a variety of flowers and birds. Each of the four walls represented the flowers and birds of a different season, while the ceiling featured a flock of elegant birds on the wing. Kikuchi Hōbun 菊池芳文 (1862-1918), known as ‘the master of birds and flowers’ supplied painted designs (often on paper or silk), in the style of what was considered a typical Kyoto school painting. Hōbun was a member of the Kyoto school known as Shijō-ha, often conflated with another Kyoto-based school the Maruyama school. In the catalogue of the Japanese section (p. 241) he is described as a painter of the Maruyama school. The company of Kawashima Jinbei II translated these designs into large-scale woven tapestries (*tsuzure-ori*, *nishiki*, pictorial silk tapestries). This fusion of fine art and industrial craftsmanship epitomized Kyoto’s modern artistic economy at the turn of the twentieth century. After the closure of the exposition, the Imperial Household Ministry purchased the four wall tapestries to decorate a state room (called *Higashidamari no ma*) in the newly built Meiji Palace. Two of the four tapestries were lost at the end of the Second World War in 1945, but the other two still remain and are now preserved in *Sannomaru Shōzōkan* (the Museum of the Imperial Collections), Tokyo. The Kawashima Textile Museum, Kyoto, has preserved the cartoons, a number of samples and several drawings of these silks decorating the so-called “Room of a Hundred Flowers and Birds”. Incidentally, Hōbun also designed the car-



Blueprint of the decoration for the ceiling of the *Room of a Hundred Flowers and Birds*, design by Yamada Kōun (1903); collection Kawashima Textile Museum, Kyoto

toons for the wall carpets in the Peace Palace in The Hague.

### Benefits to Belgian-Japanese Relations

At the end of the first part of the official catalogue is appended a short section devoted to the commerce between Belgium and Japan. Belgian export to Japan in 1903 amounted to 7,578,591 yen, a minimal fraction of the total amount of import in that year, i.e. 317,135,517 yen. Japanese exports to Belgium in 1903 were equally a pitiful 487,173 yen, against the total amount of Japanese export of 289,502,442 yen. This is quite underwhelming, but it gives a distorted picture of the facts. Belgium had few, if any, trading companies that engaged in direct trade with the Far East. Many Belgian goods and products were marketed in the Far East by British and German trading companies. As a result, the original country of origin of the goods was lost in the statistics of the time. Awareness of the lack of direct bilateral links was one of the major motifs to create the Société d’Etudes Belgo-Japonaise, which we

will deal with in another contribution.

As soon as the Japanese section had opened its doors, it was greeted with popular acclaim. The pamphlet *Liège-Exposition* wrote that “the Japanese section is one of the most successful in this harmonious group of international shows which form the charming Liège Exposition”<sup>11</sup>, and in the Exposition’s commemorative book we read that “the exceptional beauty of the products on display, their originality, their artistic merit immediately won the visitors’ approval”<sup>12</sup>.

In a telegram to Foreign Minister Katsuma, dated 13 July 1905, Katō writes:

*“Japanese section of Liège Exposition obtained unexpected success. King expressed me his admiration and in as much as Executive Committee accord us privileges which are given only to officially participating countries, I find it necessary to constitute Commissariat General of Imperial Government, following for example England, Germany, Austria, Italy and other*

**non-officially participating countries. Accordingly, I propose to the Minister of Agriculture and Commerce the following plan to appoint Oka acting commissioner-general (Jimukan-chō kokoroe), Hata acting commissioner (Jimukan kokoroe), Halot and Baron Chazal Honorary commissioners (Jimukan).**” [Signed] Kato.<sup>13</sup>

Ōka Minoru, author of the preface to the *Catalogue officiel de la Section Japonaise*, signed as “Conseiller au Ministère de l’Agriculture et du Commerce, and Commissaire Général du Gouvernement Impérial Japonais à l’Exposition de Liège”. This seems to suggest that the official catalogue was not published before mid-July, which is hardly surprising given how late the decision to participate on the Japanese side was taken.

According to Julie Bawin, the Liège Exposition marked a turning point in the history of Belgian Japonisme. It contributed to reshaping European perceptions of Japan and its arts and, among the international exhibitions held in Belgium at the time, stood unrivalled in both the scale and the quality of its Japanese section. By com-

parison, the Japanese sections at the Brussels (1910), Charleroi (1911), and Ghent (1913) world’s fairs fell well short of that of the Liège world’s fair, both in size and in quality. If Bawin’s claim is indeed justified, part of the credit is due to Katō Tsunetada.

The Liège World’s fair was, overall, a great success. A virtually endless stream of dignitaries and celebrities made their way to Liège, including the Japanese Prince and Princess Arisugawa, who visited the exposition on 27 June. Gustave Drèze noted that even the French press was enthusiastic. When a delegation of leading Parisian journalists descended on Liège, they reportedly remarked that the French, Japanese, and Canadian sections—as well as that of the French colonies—surpassed their equivalents at the Paris Exposition of 1900 in terms of richness, good taste, and distinction. Even allowing for the complimentary niceties inherent in such a visit, it nonetheless indicates that the Liège Exposition was far from the “minor exhibition” anticipated by the sceptics. The popular success was undeniable. By 10 September 3.755.000 people had visited it. By end September the number of visitors had

reached 5.193.691. The definitive number given by the Bureau International des Expositions is 7 million, which largely exceeds the 6 million of Brussels 1897, although admittedly, the figure pales in comparison with the nearly 51 million of Paris 1900.

(to be continued in the next issue of the BJA Magazine)



Hand embroidery (tsuzure-ori) from the Tanaka Rishichi house of Kyoto

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10. Julie Bawin. *La collection au temps du japonisme: le japonisme en Belgique à travers les collections de Hans de Winiwarter*. Fernelmont: InterCommunications & E.M.E., 2007, p. 76.
11. “A la section japonaise.” 3 septembre 1905. *Liège-Exposition: organe officiel de l'Exposition universelle et internationale de Liège 1905*. Gustave Drèze. *Le livre d'or de l'Exposition universelle et internationale de 1905. Histoire complète de l'Exposition de Liège*. Liège, 1905.
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# BELGIUM'S SPECIAL TAX REGIME

## Strengthening International Talent Attraction

By Günther Boeyens, Partner, Deloitte Global Employer Services, and Carolien Van Gestel, Director, Deloitte Global Employer Services

### Executive Summary

Belgium's December 2025 legislative enhancement to its Special Tax Regime represents a substantive policy initiative designed to reinforce the country's competitive positioning in the global market for international talent and investment. The reform, effective retroactively as from 1 January 2025, introduces three material modifications: a reduction in the minimum salary threshold from EUR 75,000 to EUR 70,000; an increase in the cost proper to the employer (CPE) allowance from 30% to 35% of gross remuneration; and, the elimination of the EUR 90,000 annual cap on CPE allowances. These enhancements expand the regime's accessibility and financial attractiveness while maintaining rigorous eligibility criteria. Organizations and professionals considering utilization of this regime should note the continued divergence between tax and social security treatment, which necessitates careful remuneration structuring and comprehensive documentation to ensure full compliance and optimal benefit realization.

### Overview

In December 2025, the Belgian government enhanced its special tax regime for inbound taxpayers and researchers, effective retroactively as from 1 January 2025. This legislative reform reinforces Belgium's competitive position as a destination for attracting and retaining international talent and expertise.

### Regime Structure and Key Features

The Belgian Special Tax Regime, introduced in income year 2022, comprises two complementary frameworks designed to facilitate the recruitment of foreign high-skilled professionals and researchers.

### CORE MECHANISM: COST PROPER TO THE EMPLOYER (CPE)

The regime's foundation is a tax-free lump-sum allowance - termed "cost proper to the employer" (CPE) - paid on top of gross remuneration. This allowance is calculated as a percentage of gross remuneration and is intended to offset legitimate additional expenses incurred by employees due to their relocation to Belgium, including:

- › Housing and accommodation costs
- › Living expenses and cost-of-living adjustments
- › Family visit expenses
- › Relocation and transition costs

### ALLOWANCE RATES AND CAPS

CATEGORY	ALLOWANCE RATE	ANNUAL CAP
Inbound Taxpayers	35% of gross remuneration	None (as of December 2025)
Researchers	35% of gross remuneration	None

Note: Previously, both categories were capped at 30% with a maximum annual allowance of EUR 90,000.

**ADDITIONAL ELIGIBLE EXPENSES**

Beyond the standard CPE, employers may cover qualifying moving expenses and school fees as specific costs proper to the employer, subject to defined conditions and comprehensive documentation requirements.

**APPLICATION AND DURATION**

- › The regime is applied for by the employer with the employee's or director's written consent
- › The regime is granted to the individual and may be maintained for a maximum of 8 years (initially 5 years, with a possible 3-year extension)
- › Applications must be filed electronically with the competent tax authorities within three months of the employee's start date in Belgium
- › The regime may be transferred if the employee changes employers within Belgium

**Eligibility Requirements****FOR INBOUND TAXPAYERS**

Candidates must satisfy the following criteria:

- 1. Employment Status:** Direct hire from abroad or assignment by a multinational group to a company or establishment registered in the Crossroads Bank of Companies (*Kruispuntbank van Ondernemingen*)
- 2. Remuneration Threshold:** Minimum gross annual remuneration of EUR 70,000 (reduced from EUR 75,000 as of December 2025) that is taxable in Belgium
- 3. Prior Residency:** In the 60 months preceding the start of professional activities in Belgium, the individual must not have: - Been a Belgian tax resident - Resided within 150 km of the Belgian border - Been subject to Belgian income tax as a non-resident taxpayer on professional remuneration

**FOR RESEARCHERS**

Researchers are subject to the same residency and employment conditions as inbound taxpayers, with the following distinctions:

- 1. No Salary:** Threshold Researchers are not subject to the EUR 70,000 minimum remuneration requirement
- 2. Research Engagement:** Must dedicate at least 80% of working time to scientific, fundamental, industrial, or technical research within a laboratory or research and development facility
- 3. Qualifications:** Must hold a master's degree or PhD, or alternatively demonstrate at least 10 years of relevant professional experience
- 4. Eligible Fields:** Natural sciences, applied sciences, civil engineering, architecture, medical and health sciences, veterinary medicine, and pharmaceutical sciences
- 5. Research Location:** Research activities may be conducted at the employer's premises or at third-party facilities

**December 2025 Legislative Enhancements**

The recent reform introduces three material improvements, effective retroactively from 1 January 2025:

REFORM ELEMENT	PREVIOUS PROVISION	CURRENT PROVISION	PRACTICAL IMPACT
<b>Minimum Salary Threshold</b>	EUR 75,000	EUR 70,000	Expands regime accessibility
<b>Cost Allowance Rate</b>	30%	35%	Increases tax-free benefit by 5 percentage points
<b>Annual Cost Allowance Cap</b>	EUR 90,000	Abolished	Removes ceiling for high-earning professionals

**Critical Consideration: Social Security Contributions**

The Belgian social security authorities have formally confirmed that the 2025 tax reforms will not be mirrored in social security legislation. Consequently, social security contribution rules remain unchanged from 1 January 2022:

- › Maximum cost allowance exempt

from social security contributions: 30% (not 35%)

- › Annual social security limit: EUR 90,000 (cap remains in place)

This divergence between tax and social security treatment requires careful structuring of remuneration packages to optimize the regime's benefits while

maintaining compliance with social security obligations.

For Japanese expats remaining in Belgium for less than 5 years the divergence between tax and social security contributions should in practice not be an issue based on the Agreement between the Kingdom of Belgium and Japan on social security.

## Practical Implementation Considerations

### OPTIMIZATION FOR LOCALLY HIRED PROFESSIONALS

For individuals hired locally with a gross contract structure, the special tax regime can be maximized effectively. However, when applied to assignment remuneration packages based on net agreements with supplementary allowances, the full benefit of the regime may not be fully realized due to the social security limitations noted above.

### COMPLIANCE AND AUDIT ENVIRONMENT

Since the regime's launch in 2022, the Belgian tax authorities have adopted an increasingly rigorous approach to applications and verification. Targeted audits now focus on:

- › Verification that the CPE meets the legal definition and legislative intent
- › Alignment of contractual arrangements with the regime's intended application

- › Consistency between contractual documentation and actual business operations

This heightened scrutiny underscores the importance of ensuring that remuneration structures, contractual documentation, and practical implementation are fully aligned with the regime's requirements.

### REGULATORY CONSISTENCY

While the government's objective - to attract and retain international talent - is clearly articulated, the application of the regime has been complicated by varying interpretations across different Belgian tax authority bodies. A more unified and consistent internal position from the authorities would facilitate smoother application and compliance for employers and employees alike.

### Conclusion

The December 2025 enhancements to Belgium's Special Tax Regime repre-

sent a substantive policy commitment to strengthening the country's competitive position in attracting international talent and investment. The relaxation of key parameters - particularly the reduction in the minimum salary threshold and the elimination of the annual cost allowance cap - demonstrates the government's recognition of the necessity to remain competitive in the global market for skilled professionals.

For organizations considering recruitment of international talent, the enhanced regime offers a valuable instrument for structuring competitive compensation packages while maintaining tax efficiency. However, careful attention to both tax and social security implications, combined with rigorous documentation practices and professional advisory support, remains essential to ensure full compliance and optimal benefit realization.



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## 160 years of friendship between Japan-Belgium 2026 event calendar

The **event calendar for 2026** is now available in the following page:  
[https://www.be.emb-japan.go.jp/itpr\\_en/culture\\_event\\_jicc.html](https://www.be.emb-japan.go.jp/itpr_en/culture_event_jicc.html)

DATE	EVENT INFO	TITLE	VENUE
3 March, 24 March, 21 April, 5 May		<b>Japan Lecture Café Series 2026 on the occasion of 160 Years of Friendship between Belgium and Japan*</b> In 2026, Japan and Belgium will celebrate 160 Years of Friendship. Moreover, the city of Ghent will commemorate 55 years of partnership with its twin city Kanazawa. Consequently, the East Asia Platform will contribute to the festivities by organizing this year's Lecture Café Series focusing on Japan. This lecture series is organized in collaboration with Ghent University's Institute for Japanese Studies, Department of Languages and Cultures, Faculty of Arts and Philosophy.	<b>Sint-Baafshuis</b> Biezekapelstraat 2, 9000 Ghent  Register from <a href="#">HERE</a>
12 March		<b>Movie screening</b> <b>TIME TRAVELLER, The Girl Who Leapt Through Time</b> (Audio-Japanese, French subtitles), 122 mins  <b>Story:</b> She travels back in time, only to arrive years too late – and discovers a journey that will change her life.  <b>Time Traveller:</b> The Girl Who Leapt Through Time is the 4 <sup>th</sup> film adaptation of TSUTSUI Yasutaka's 1967 short novel, exploring generational difference with the excitement and emotion of its original.  YOSHIYAMA Akari, played by NAKA Riisa, who also voiced in HOSODA Mamoru's animated adaptation, is about to graduate from high school and begin a new chapter in her life when her mother YOSHIYAMA Kazuko is suddenly knocked unconscious. Hearing that Kazuko somehow intends to travel back in time to 1972 to meet someone named FUKAMACHI, Akari decides to go in her place, only to arrive two years too late.	<b>Embassy of Japan in Belgium</b> <b>Japan Information and Cultural Centre (JICC)</b> Rue van Maerlant 1, 1040 Brussels  Register from <a href="#">HERE</a>  Start 15:00 Doors open at 14:30
1 January - 15 March		<b>Cat island blues*</b> CAT ISLAND BLUES presents a historical portrait of Aoshima, from its origins and early population to its recent media-driven identity as "the cat island." This local narrative becomes a lens to observe larger transformations unfolding in contemporary Japan.	<b>L'Enfant Sauvage gallery</b> Rue de l'Enseignement 23 - 1000 Bruxelles  <a href="https://www.enfantsauvagebl.com/">https://www.enfantsauvagebl.com/</a> <a href="https://www.katherine-longly.net/">https://www.katherine-longly.net/</a>
23 March, 4 April		<b>Japanese Musical Instruments trial day*</b> <b>Shinobue, Koto Shamisen</b> A short-term workshop that allows a wide range of participants—from complete beginners to experienced players—to experience the appeal of traditional Japanese instruments such as the shinobue, koto, and Nagauta shamisen.	<b>BLA</b> Rue des Aduatiques 15, 1040 Brussels  Contact: <a href="mailto:contact@kandanzomimusic.com">contact@kandanzomimusic.com</a> URL: <a href="https://www.kandanzomimusic.com/workshop">https://www.kandanzomimusic.com/workshop</a>
10-12 April		<b>Stage International*</b> <b>Miyamoto Tsuruzo Shihan – 8<sup>th</sup> Dan aikikai</b> Organisation of a three-day course led by Miyamoto sensei, 8 <sup>th</sup> Dan Shihan Aikikai Tokyo.	<b>Complexe sportif Etterbeek</b> Rue des Champs 71, Etterbeek

\* Event Endorsement for the 160 Years of Friendship between Japan and Belgium in 2026

The BJA would like to extend a warm welcome to its newest members:

Corporate Member

**CORINTHIA GRAND HOTEL ASTORIA BRUSSELS**

Corinthia Grand Hotel Astoria Brussels invites you to immerse yourself in the enchanting winter charm of the Belgian capital, offering a season filled with indulgence, elegance, and unforgettable experiences. Discover a world of exquisite dining, expertly crafted signature cocktails, and rejuvenating spa rituals, all set against the backdrop of Corinthia's contemporary sophistication and timeless hospitality. Savour a culinary journey at Palais Royal by David Martin,

where refined flavors and innovative creations delight the senses, or enjoy the warm, brasserie-style charm of Le Petit bon bon, perfect for classic dishes with a modern twist. Later, retreat to Under The Stairs, where mixologists craft signature cocktails in an intimate setting, providing the perfect place to unwind.

The hotel's historic ballrooms and event spaces offer an exquisite backdrop for private celebrations, corporate events, and special gatherings, combining grandeur with modern amenities to create unforgettable moments. Meanwhile, Corinthia Spa provides a sanctuary of calm and luxury including a swimming pool, sauna and steam room.

Reserve your winter escape today and discover the magic of Brussels in true Corinthia style.



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**JANSON**

Janson is an independent, multilingual Belgian full-service law firm with offices in Brussels, Ghent, and Kigali (Rwanda), renowned for its strong litigation practice and for delivering

clear, strategic, and results-driven legal advice. Founded in 1950, the firm was the first law firm established in Belgium and proudly celebrates its 75<sup>th</sup> anniversary this year.



Rooted in a strong heritage, the firm combines extensive experience with a forward-looking, business-oriented approach. Janson advises companies, entrepreneurs, and private clients across a wide range of practice areas, with solutions tailored to each client's needs. Over the decades, Janson has evolved into a trusted legal partner for both national and international clients. Committed to long-term partnerships and efficient solutions, Janson helps



clients manage risk and achieve sustainable success.

Following a warm introduction at the recent World Expo in Osaka, Janson decided to join the BJA.



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## LEAN INSTITUTE BELGIUM

The Lean Institute Belgium, registered trademark of Hakuba SRL/BV and Belgian partner of the Lean Global Network, supports organizations in Belgium on their journey towards excellence through executive coaching, hands-on training, tailored transformation programs, and publication/sales of Lean books. Led by Pierre Masai, former Toyota Global Executive, the Institute draws deeply on the Japanese heritage of Lean thinking (Toyota Production System/TPS) and its strong ties to Japan's culture of continuous improvement. Lean thinking has now evolved from Toyota towards all sectors (manufacturing, healthcare, construction, government, IT, etc.) so that TPS now stands for 'Thinking People System'. As a member of the BJA, the Lean Institute Belgium looks forward to contributing to the vibrant Belgo-Japanese business community and fostering deeper exchanges around Lean implementation in our multi-cultural Belgian environment. Together, we aim to strengthen the promotion of Lean management and help position Belgium as a dynamic hub for operational excellence.

Lean Institute Belgium (登録商標: Hakuba SRL/BV) は、Lean Global Network のベルギーパートナーとして、エグゼクティブコーチング、実践的なトレーニング、個別に設計された変革プログラム、ならびに Lean 関連書籍の出版・販売を通じて、ベルギーにおける皆様のビジネスの卓越性向上を支援しています。

元トヨタ・グローバル幹部であるピエール・マサイ氏が率いる Lean Institute Belgium は、日本にルーツを持つリーン思考(トヨタ生産方式/TPS)の伝統と、継続的改善(カイゼン)の文化との強い結びつきを深く活かしています。

リーン思考は現在、トヨタを起点として、製造業のみならず、医療、建設、行政、IT などあらゆる分野

へと進化しており、TPS は「Thinking People System (考える人のシステム)」という意味へと発展しています。

BJA の会員として、Lean Institute Belgium は、活気ある日・ベルギー間のビジネスコミュニティへの貢献と、多文化的なベルギーの環境におけるリーン導入に関する、より深い交流の促進を楽しみにしています。会員の皆様と共にリーン・マネジメントの普及を強化し、ベルギーをオペレーショナル・エクセレンスのダイナミックな拠点として位置づけることを目指しています。



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> Haiyan Bai, COO

## STVV NV

Koninklijke Sint-Truidense Voetbalvereniging (STVV) is a professional football club competing in the Belgian First Division, the top tier of Belgian football. The club is proudly based in Sint-Truiden, in the province of Limburg since February 1924.

Since 2017, STVV has been majority-owned and managed by a Japanese company, and our mission is driven by a commit-

ment to both local community and international collaboration:

- › Haspengouw Heartbeat: To passionately serve as the sports and cultural heart of the Haspengouw region, ensuring STVV remains a beloved and highly integrated entity for the local community and its corporate partners.
- › Bridging Europe and Asia: Leveraging our unique Japanese ownership, we strive to be the premier gateway and enduring bridge between Belgian/European and Japanese/Asian culture. Our activities extend beyond the pitch to foster deep, sustained cultural and business exchange between the regions.



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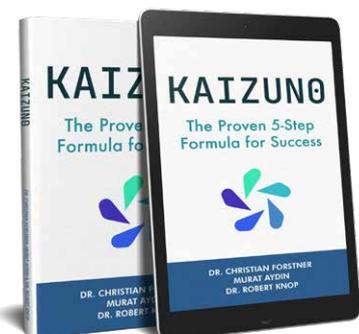
### Associate Member

## EXCELLENCE SQUAD (XSQ)

### Bridging Japanese and European Business Excellence

Excellence Squad (XSQ) is a Belgium-based consulting firm specializing in operational excellence, business transformation across industries, and life sciences compliance. Co-founded by Murat Aydin and Bert Van Aarschot, XSQ bridges Japanese and European excellence methodologies with practical, results-driven business practices.

Murat brings 13 years of experience from GC Europe, a Japanese oral health company, where he led a business excellence



transformation. In 2019, GC Europe became the first Japanese company to receive the EFQM Global Excellence Award.

This proven track record led to a partnership with Dr. Christian Forstner and Dr. Robert Knop, creating KAIZUNO—a five-step transformation and success formula that XSQ delivers to help organizations become fit for the future.

KAIZUNO views success as a chain of five interconnected links—where progress breaks at the weakest one. By identifying strengths and blind spots, XSQ provides predictive insights that turn today’s challenges into sustainable success. Excellence Squad joined BJA out of deep respect for Japanese business philosophy and commitment to strengthening Belgium–EU–Japan business relations.



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