Issue 003
9 September 2026
English edition

BELGIAN COPYRIGHT · CIVIL AND TAX RULES

Create. Assign. Get paid.

A work begins with a gesture. Protecting it, sharing it and paying its creator require precise choices.

01 · The work

02 · The use

03 · The income

Illustrations from Christophe Boeraeve's books · Law Right

Inside this issue

On 2 September, Belgium's Ruling Commission clarified its approach to software returning to the copyright tax regime. That brings us back to a first question: what exactly are we paying for when we pay a creator?

Follow the work. Start with the choices that give it form, move to the contract governing its use, then examine the income from exploitation. Each stage raises a different question and needs its own evidence.

This issue is devoted entirely to Belgium's civil and tax rules on copyright. My three books, in French, Dutch and English, and their companion website take the discussion further. Current-affairs sources were checked on 7 September 2026.

Christophe Boeraeve · Law Right

15 min read · FR / NL / EN

Sources checked: 7 September 2026

01 CIVIL LAW · CREATION

The work

Create, assign, get paid

Originality gives rise to protection. Evidence and a contract make its consequences practical.

Illustrations from Christophe Boeraeve's books · Law Right

Recent cases illuminate creation

In Mio/USM, on 4 December 2025, the CJEU stressed that creative choices must be expressed in the object's form. Intention alone is insufficient. The case concerns furniture, but its method also matters to Belgian creators: identify precisely the elements for which protection is claimed.

The Belgian ONB case then illuminates consent. On 6 March 2025, the CJEU rejected a general regulatory assignment of performers' related rights without their prior agreement. The Intellectual Property Council examined the consequences in its opinion of 3 November 2025, presented by FPS Economy in January 2026. That opinion is not a new law.

01
Creation

02
Evidence

03
Ownership

> **An idea becomes a work when it finds its form. That is where the file begins.**

From the person to the rights

Protection does not depend on mandatory registration. Drafts, dated files and correspondence during creation can help establish who created what. Keep the relevant version of the work: a signature on an invoice does not, by itself, describe the protected subject matter.

Then identify the people and transactions: author, co-authors, employer, company, client and publisher. An employee's work, a commissioned work and a computer program do not necessarily follow the same rules on transfer. Classification comes before the clause.

An assignment transfers economic rights; a licence permits their use. Put the intended scope in writing and retain evidence of agreement. Authorship, moral rights and the power to exploit a work are separate questions.

Build the work's evidence file

1. Collect a dated version, the stages of creation and each person's contribution.
2. Connect creative choices to elements expressed in the work and establish who holds which rights.
3. Draft the assignment or licence around the actual relationship: employment, commission, publishing or software development.

Start with the work and its author. Then organise how the rights travel.

Mio/USM and ONB: judgments delivered. Council opinion: advisory. Sources checked on 7 September 2026.

Sources and further reading · p. 5

Read this article online

02 CONTRACTS · EXPLOITATION The use

A right that works

From contracts to platforms, a right becomes useful when the permitted use can be identified, tracked and defended.

Illustrations from Christophe Boeraeve's books · Law Right

Belgium before the Court of Justice

In Streamz, C-663/24, the CJEU is examining Belgian rules on press publishers and creators' remuneration from platforms and streaming services. The hearing was announced for 6 and 7 July 2026. On 7 September, the Belgian Constitutional Court's register still indicated that no CJEU judgment had been delivered.

Enforcement also addresses unlawful use. FPS Economy's Anti-Piracy report of 5 June 2025 recorded 147 websites blocked during the service's first year, with monitoring of mirror sites. This dated report illustrates an approach already operating in Belgium.

01 **Authorise**

02 **Track**

03 **Defend**

A work can travel everywhere. Its payment still has to find its way to the author.

Describe the use precisely

For each mode of exploitation, the agreement should identify the rights granted, their scope, duration and remuneration. Special employment and commissioning rules require attention. Permission for a printed publication does not, by itself, describe every possible digital use.

Turn that into practical questions: which work, on which medium, in which territory and for how long? Adaptations, translations, extracts and sublicences each deserve an answer. Also agree on the information needed to track exploitation and the amounts due.

When a copy is suspected, identify the elements reproduced and preserve evidence of the disputed use before choosing a response. Mio/USM makes recognisable reproduction of protected creative elements decisive; overall visual impression is not the copyright infringement test.

Make the rights usable

1. List permitted uses and attach a territory, duration and payment to each.
2. Agree on a readable exploitation statement and a contact for new permissions.
3. Preserve pages, dates, addresses and comparable elements before considering notice, negotiation or proceedings.

A good contract follows actual uses; good evidence enables action when they exceed the agreed scope.

Streamz: pending on 7 September 2026. Anti-Piracy report: figures published on 5 June 2025.

Sources and further reading · p. 5

Read this article online

03 **TAX · SOFTWARE** **The income**

Tax in 2026: the return of IT consultants

Computer programs return to the regime. Each file must establish the works, the rights and their value.

Illustrations from Christophe Boeraeve's books · Law Right

The official signal of 2 September

The Ruling Commission confirms that the regime extends to computer programs from 1 January 2026. It examines originality, assigned rights, exploitation and valuation individually. A payment connected with software therefore does not qualify automatically.

FPS Finance lists an indexed ceiling of €77,220 for income earned in 2026, assessment year 2027. It operates alongside other conditions and limits. It is neither a guaranteed entitlement nor a flat amount to insert in every contract.

01 **Qualify**

02 **Value**

03 **Calculate**

A tax ceiling does not set the price of a creation.

Separate the questions to calculate correctly

Build the civil-law file first: which original creations, which author, which rights, which assignment or licence and which actual use? Explain separately what the development service and the payment for rights each remunerate.

The tax review also covers the relative limit where services and rights are paid together, the annual ceiling and the average over earlier periods. Reconstruct the income history and identify the income year before comparing scenarios.

Expenses are a further question. Working in the Arts links the flat-rate scheme to an ordinary or plus certificate and the relevant artistic activities. IT activities alone do not qualify for that certificate. Actual expenses require evidence under the applicable rules.

Finally, address withholding, filing duties and the social-security analysis appropriate to the professional relationship. The calculator must show these assumptions: a net figure does not establish legal eligibility.

Before agreeing the payment

1. Describe the creations and exploitation, then substantiate their economic value independently of tax ceilings.
2. Gather payments, earlier rights income and expense records to examine every relevant limit.
3. Compare scenarios with visible tax and social-security assumptions, deductions and outstanding questions.

Software's return opens a possibility. The work, the contract and economic value build the case.

Extension from 1 January 2026 confirmed by the Ruling Commission on 2 September. Individual application; sources checked on 7 September 2026.

Sources and further reading · p. 5

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Sources and further reading

Official sources, with a status and a date for each development.

01 · Create, assign, get paid

CJEU — Mio/USM, C-580/23 and C-795/23, paragraphs 71–75 and 92
eur-lex.europa.eu · 2025-12-04

CJEU — ONB, C-575/23, paragraphs 102 and 106–110
eur-lex.europa.eu · 2025-03-06

FPS Economy — Intellectual Property Council opinion of 3 November 2025
economie.fgov.be · 2026-01-23

FPS Economy — copyright FAQ, July 2025
economie.fgov.be · 2025-07

02 · A right that works

CURIA — Streamz, C-663/24: hearing announced for 6 and 7 July 2026
curia.europa.eu · 2026-07

Constitutional Court — preliminary references, Streamz entry
en.const-court.be · 2026-09-07

FPS Economy — contracts concluded by authors
economie.fgov.be · 2021-01-15

FPS Economy — first Anti-Piracy report, 5 June 2025
news.economie.fgov.be · 2025-06-05

CJEU — Mio/USM, C-580/23 and C-795/23, paragraphs 71–75 and 92
eur-lex.europa.eu · 2025-12-04

03 · Tax in 2026: the return of IT consultants

Ruling Commission — tax regime and computer programs, 2 September 2026
www.ruling.be · 2026-09-02

FPS Finance — indexed limits, assessment year 2027
finances.belgium.be · 2026-09-07

Working in the Arts — arts work certificate and tax deduction of expenses
workinthearts.belgium.be · 2026-09-07

Working in the Arts — changes to flat-rate expenses, 1 June 2026
werkenindekunsten.belgium.be · 2026-06-01

The articles distinguish delivered judgments, advisory opinions and pending proceedings. The books develop the analysis further; this issue's current affairs were checked on 7 September 2026.

General legal information — not individual advice.

TAKE THE READING FURTHER

Three languages, one journey

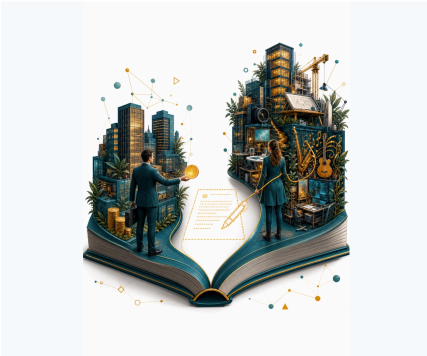
Christophe Boeraeve's books explore the connections between creation, contracts and taxation. This newsletter adds developments checked through 7 September 2026.

FR · Kindle

© en Belgique : Le droit d'auteur belge entre création, contrat et fiscalité : Régime civil et fiscal, à jour à juillet 2026 (Le droit en clair t. 1)

Christophe Boeraeve

Explore the book ↗



NL · Paperback

© in België: Het Belgische auteursrecht tussen creatie, contract en fiscaliteit: 2

Christophe Boeraeve

Explore the book ↗

EN · Paperback

© in Belgium: Belgian copyright law between creation, contract and taxation (Le droit en clair)

Christophe Boeraeve

Explore the book ↗

Interior book illustrations; the images above are not the covers.

The take-home income calculator

A tool for comparing scenarios with explicit assumptions. Keep the parameters, sources and limitations of each simulation.

Open the online calculator ↗

XLSX · FR | XLSX · NL | XLSX · EN

Visit the companion website ↗

The digital companion to the books on Belgian copyright law.

Giving creation a future

An intelligible contract and a justified payment help a work circulate sustainably. The starting point remains tangible: an identifiable creation, a person responsible for it and a use that can be explained.

Christophe

General legal information — not individual advice.