

Duo bequest

ILLUSTRATIVE EXAMPLE

This is an illustrative example. Please contact your notary for a personalized estimate.

- **Total estate : 500 000 €**
- **Heirs in non-direct line : 2 nephews**
- **Foundation for Future Generations (public-benefit foundation): optional**
- **Region considered: Brussels or Wallonia** (the arrangement is no longer tax-advantageous in Flanders but remains possible under the same conditions in Brussels and Wallonia).
- **Tax rates used** (approximations réalistes, non barémisées tranche par tranche – exercice d'imposition 2025) :
 - Foundation FUP : **7 %**
 - Nephews (non-direct line) : **55%** (rate applicable in Brussels)
 - The nephews inherit in equal shares.

<i>Comparison</i>	Without duo bequest	With duo bequest
Total amount transferred	500 000 €	500 000 €
Gross amount to the 2 nephews (combined)	500 000 €	250 000 €
Gross amount to the Foundation	0 €	250 000€
Inheritance tax on nephews' share	275 000 € (55 % × 500 000 €)	0 € paid by the nephews → 137 500 € paid by the Foundation (55% × 250 000€)
Inheritance tax on Foundation's share	—	17 500 € (7 % × 250 000 €)
Total tax paid (all parties)	275 000 €	155 000 €
Total net amount to the 2 nephews	225 000 €	250 000 €
Net amount per nephew	112 500 €	125 000 €

FONDATION POUR LES GENERATIONS FUTURES

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**Net amount received by the
Foundation**

0 €	95 000 € (= 250 000 – 155 000)
The nephews	The Foundation (on both its own share and the nephews' share).

**Who pays the inheritance taxes
?**

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