

Artwork Certificate for Tax Purposes: Simplified Application Procedure

Artists who receive income from copyright may, in certain cases, have been able to claim a tax deduction. For artists who apply for the certificate exclusively for this tax purpose, a simplified application procedure is now available. This is relevant to many visual artists who work professionally as self-employed artists or combine their artistic practice with other employment statuses, but do not make use of the art work allowance.

Why a simplified procedure?

Since the reform of the tax regime for copyright income, the artwork certificate has become one of the ways for artists to retain access to the lump-sum expense deduction for income from copyright and neighbouring rights.

Until recently, artists who needed the certificate solely for this purpose largely had to go through the same application procedure as artists seeking access to the art work allowance through the certificate. This resulted in an unnecessarily burdensome procedure: much of the information relevant to an artwork certificate “plus” or “starter” has little relevance when the certificate is requested exclusively for tax purposes.

The simplified application procedure now makes this distinction. These applications can be processed separately by the Art Work Commission, and certain sections of the standard application no longer need to be completed.

How does an application work in 2026?

If you are applying for the certificate exclusively for the tax measure, you do not need to complete the section on so-called “invisible work”. The four additional questions relating to the starter certificate are also not relevant to this application and can each be answered with “no”.

To demonstrate that your artistic practice is professional, you can refer, among other things, to your income from copyright or neighbouring rights. For an application in 2026, this means at least €1,000 in such income in 2024 and/or 2025.

For visual artists, statements from SABAM or SOFAM, for example, can serve as important supporting documents. A tax form 281.45 can also be included.

Make sure, however, that your application clearly demonstrates the source of this copyright income. A tax form shows income but does not necessarily indicate the artistic work, artistic performance or exploitation of a work to which that income relates. Where necessary, therefore, include statements, detailed records or other documents that demonstrate this connection.

It is not necessary to reach the €1,000 threshold through copyright income. At least €1,000 in other professional income from core artistic activities can also be used to demonstrate the professional nature of your practice.

Your artistic practice remains part of the application

“Simplified” does not mean that proof of income alone is sufficient. The Art Work Commission must still be able to establish that you have a professional artistic practice. For visual artists, this

NICC

can include the usual documentation you would use elsewhere to substantiate your professional practice.

Your application begins with the creation and description of your artistic profile. You provide a concise presentation of your artistic practice and add documentation supporting your artistic career, such as a CV, portfolio or overview of completed work. You must also be able to demonstrate artistic creation or performance, list at least one core artistic activity and indicate how much time you devote to it.

Please note: the tax scheme and the art work allowance do not require the same certificate

When applying, it is important to distinguish between using the artwork certificate for tax purposes and using it for the art work allowance and other schemes.

Anyone who needs the artwork certificate exclusively to qualify for the tax regime for copyright and neighbouring rights can use the simplified application procedure. However, it is important to note that not every type of artwork certificate provides access to this tax regime. Only the standard artwork certificate and the artwork certificate “plus” qualify. The artwork certificate “starter” does not qualify for the tax regime for copyright and neighbouring rights.

Anyone who also wants to use the certificate to gain access to the art work allowance should not opt for the simplified application procedure. In that case, the standard application procedure must be followed, allowing the Art Work Commission to assess whether the conditions for an artwork certificate “plus” or “starter” have been met.

Choosing the correct application procedure therefore requires some consideration. If you need the certificate exclusively for tax purposes, you can follow the simplified procedure, and the resulting certificate must ultimately be a standard artwork certificate. If you also want to use the certificate for the art work allowance and the 1bis scheme, or wish to retain these options, the standard application procedure is recommended.

Natural persons

Finally, there is one important restriction: the simplified application procedure is intended for natural persons. It cannot be used by a legal entity, such as a private limited company (BV) or cooperative company (CV).

For self-employed visual artists who receive their copyright income personally, for example directly or through a collective management organisation such as SABAM or SOFAM, the new procedure can make applying for an artwork certificate considerably easier.

More information on the procedure and the required supporting documents can be found on the [Working in the Arts page “Application for an artwork certificate \(tax measure\)”](#).