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STATUTORY INSTRUMENTS

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**2014 No. 1875**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX  
PETROLEUM REVENUE TAX**

**The Double Taxation Relief and International  
Tax Enforcement (Belgium) Order 2014**

*Made - - - - 16th July 2014*

At the Court at Buckingham Palace, the 16th day of July 2014

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010<sup>(1)</sup> and section 173(7) of the Finance Act 2006<sup>(2)</sup> and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

**Citation**

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Belgium) Order 2014.

**Double taxation and international tax enforcement arrangements to have effect**

2. It is declared that—

- (a) the arrangements specified in the Protocol set out in the Schedule to this Order, which amend the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on

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(1) 2010 c. 8.  
(2) 2006 c. 25.

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Income) (Belgium) Order 1987<sup>(3)</sup>, have been made with the Government of the Kingdom of Belgium, its regions and communities;

- (b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and petroleum revenue tax and taxes of a similar character imposed by the laws of the Kingdom of Belgium and the laws of its regions and communities and for the purposes of assisting international tax enforcement; and
- (c) it is expedient that those arrangements should have effect.

*Richard Tilbrook*  
Clerk of the Privy Council

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(3) [S.I. 1987/2053](#); the arrangements scheduled to which were previously amended by the arrangements scheduled to [S.I. 2010/2979](#).

SCHEDULE

Article 2

**SECOND PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS, SIGNED AT BRUSSELS ON 1 JUNE 1987, AS AMENDED BY THE PROTOCOL SIGNED AT PARIS ON 24 JUNE 2009**

**THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,**

on the one hand, and

**THE KINGDOM OF BELGIUM,**

**THE FLEMISH COMMUNITY,**

**THE FRENCH COMMUNITY,**

**THE GERMAN-SPEAKING COMMUNITY,**

**THE FLEMISH REGION,**

**THE WALLOON REGION,**

**and THE BRUSSELS-CAPITAL REGION,**

on the other hand,

**DESIRING** to amend the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, signed at Brussels on 1 June 1987, as amended by the Protocol signed at Paris on 24 June 2009 (hereinafter referred to as “the Convention”),

**HAVE AGREED** as follows:

**ARTICLE I**

The text of paragraph 1 (j) (ii) of Article 3 of the Convention is deleted and replaced by the following:

“(ii) in Belgium, as the case may be, the Minister of Finance of the federal Government and/or of a Region and/or of a Community, or his authorised representative;”

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## ARTICLE II

The text of paragraph 1 of Article 26 of the Convention is deleted and replaced by the following:

“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.”

## ARTICLE III

Each of the Contracting States shall notify the other Contracting State, through diplomatic channels, of the completion of the procedures required by its law for the bringing into force of this Protocol. The Protocol shall enter into force on the date of the later of these notifications and shall have effect, in the United Kingdom and in Belgium, with respect to taxable periods beginning on or after 1 January 2013 or, where there is no taxable period, for taxable events occurring on or after that date.

## ARTICLE IV

This Protocol, which shall form an integral part of the Convention, shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

**IN WITNESS WHEREOF**, the undersigned duly authorised thereto, have signed this Protocol.

**DONE** in duplicate at London this thirteenth day of March 2014, in the English language.

**FOR THE UNITED KINGDOM  
OF GREAT BRITAIN AND NORTHERN  
IRELAND:**

David Gauke

**FOR THE KINGDOM OF BELGIUM:**

Didier Reynders

**FOR THE FLEMISH COMMUNITY:**

Geert De Proost

**FOR THE FRENCH COMMUNITY:**

Didier Reynders

**FOR THE GERMAN-SPEAKING  
COMMUNITY:**

Didier Reynders

**FOR THE FLEMISH REGION:**

Geert De Proost

**FOR THE WALLOON REGION:**

Didier Reynders

**FOR THE BRUSSELS-CAPITAL  
REGION:**

Didier Reynders

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Schedule to this Order contains a Protocol (“the Arrangements”) which further amend a convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital Gains (the “Convention”). The Convention was scheduled to the Double Taxation Relief (Taxes on Income) (Belgium) Order (S.I. 1987/2053) and was previously amended by the arrangements scheduled to Double Taxation Relief and International Tax Enforcement (Belgium) 2010 (S.I. 2010/2979). This Order brings the Arrangements into effect.

The Convention aims to eliminate the double taxation of income and gains arising in one country and paid to residents of the other country. This is done by allocating the taxing rights that each country has under its domestic law over the same income and gains, and/or by providing relief from double taxation. There are also specific measures which combat discriminatory tax treatment and provide for assistance in international tax enforcement. The Arrangements continue this approach.

The Arrangements make amendments to the Convention to acknowledge the Regions and Communities of Belgium. The amendments make it clear that the term “competent authority” includes not only the Minister of Finance of the federal Government, but also those of the Regions and Communities, or their authorised representatives.

Article 1 provides for citation.

Article 2 makes a declaration as to the effect and content of the Arrangements.

The Arrangements will enter into force on the date of the later of the notifications by each country of the completion of its legislative procedures. They will take effect in each country, with respect to taxable periods beginning on or after 1 January 2013 or, where there is no taxable period, for taxable events occurring on or after that date.

The date of entry into force will, in due course, be published in the *London, Edinburgh and Belfast Gazettes*.

A Tax Information and Impact Note has not been produced for this Order as it gives effect to a previously announced policy to enact a double taxation agreement.