

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

BELGIUM

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a letter from the Permanent Representative of Belgium, dated 7 February 1992, handed over at the time of signature on 7 February 1992 - Or. Fr., amended at the time of deposit of the instrument of ratification with the Secretary General of OECD on 1 August 2000 (*in force since 1 December 2000*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal tax;
 - . Corporation tax;
 - . Tax on legal persons;
 - . Tax on non-residents;
 - . Withholding tax on income from movable assets (tax on capital incomes), income tax deducted at source;
 - . Special surcharge on tax on non-residents.
- . **Article 2, paragraph 1.b.i:**
 - . Special surcharge on personal tax;
 - . Withholding tax on income from immovable assets (property tax) and surcharge.
- . **Article 2, paragraph 1.b.iii.A:** Registration duties on gifts *inter vivos*.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:**
 - . Excise duties;
 - . Special excise duties;
 - . Annual tax on insurance policies;
 - . Annual tax on profit sharing.
- . **Article 2, paragraph 1.b.iv.A:** Death duties and duties on transfers following death.

ANNEX B – Competent Authorities

The Minister for Finance or an authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>