

## KINGDOM OF BELGIUM

### Status of List of Reservations and Notifications at the Time of Signature

This document contains a list of reservations and notifications made by Belgium to be confirmed upon deposit of the instrument of ratification, acceptance or approval subject to Articles 28(6) and 29(3) of the Convention.

### Article 2 – Interpretation of Terms

#### *Notification - Agreements Covered by the Convention*

Pursuant to Article 2(1)(a)(ii) of the Convention, Belgium wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention between the Kingdom of Belgium and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Albania	Original	14-11-2002	01-09-2004
2	Convention entre le Royaume de Belgique et la République algérienne démocratique et populaire tendant à éviter la double imposition et à établir des règles d'assistance réciproque en matière d'impôts sur le revenu et sur la fortune	Algeria	Original	15-12-1991	10-01-2003
3	Convention between the Kingdom of Belgium and the Argentine Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Argentina	Original	12-06-1996	22-07-1999
4	Convention between the Kingdom of Belgium and the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Armenia	Original	07-06-2001	01-10-2004
5	Agreement between the Kingdom of Belgium and Australia for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with	Australia	Original	13-10-1977	01-11-1979
			Amending Instrument (a)	20-03-1984	20-09-1986

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Respect to Taxes on Income		Amending Instrument (b)	24-06-2009	12-05-2014
6	Convention entre le Royaume de Belgique et la République d'Autriche en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune, y compris l'impôt sur les exploitations et les impôts fonciers	Austria	Original	29-12-1971	28-06-1973
			Amending Instrument (a)	10-09-2009	01-03-2016
7	Convention between the Kingdom of Belgium and the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Azerbaijan	Original	18-05-2004	12-08-2006
8	Convention between the Kingdom of Belgium and the Kingdom of Bahrain for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Bahrain	Original	04-11-2007	11-12-2014
			Amending Instrument (a)	23-11-2009	11-12-2014
9	Convention between the Kingdom of Belgium and the People's Republic of Bangladesh for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Bangladesh	Original	18-10-1990	09-12-1997
10	Convention between the Government of the Kingdom of Belgium and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Belarus	Original	07-03-1995	13-10-1998
11	Convention between the Kingdom of Belgium and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation of income and capital	Yugoslavia – Bosnia and Herzegovina	Original	21-11-1980	26-05-1983
12	Convention entre le Royaume de Belgique et la République Fédérative du Brésil, en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu	Brazil	Original	23-06-1972	13-07-1973
			Amending Instrument (a)	20-11-2002	23-10-2007

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
13	Convention entre le Royaume de Belgique et la République populaire de Bulgarie tendant à éviter la double imposition en matière d'impôts sur le revenu et sur la fortune	Bulgaria	Original	25-10-1988	28-11-1991
14	Convention between the Government of Belgium and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	23-05-2002	06-10-2004
			Amending Instrument (a)	01-04-2014	N/A
15	Convention between the Kingdom of Belgium and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Chile	Original	06-12-2007	05-05-2010
16	Agreement between the Government of the Kingdom of Belgium and the Government of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	China	Original	07-10-2009	29-12-2013
17	Convention entre le Royaume de Belgique et la République Démocratique du Congo en vue d'éviter la double imposition et de prévenir la fraude et l'évasion fiscales en matière d'impôts sur le revenu et sur la fortune	Congo (Democratic Republic)	Original	23-05-2007	24-12-2011
			Amending Instrument (a)	16-07-2010	N/A
18	Agreement between the Kingdom of Belgium and the Republic of Croatia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Croatia	Original	31-10-2001	01-04-2004
19	Convention between the Kingdom of Belgium and the Republic of Cyprus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Cyprus	Original	14-05-1996	08-12-1999
20	Convention between the Kingdom of Belgium and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Czech Republic	Original	16-12-1996	24-07-2000
			Amending Instrument (a)	15-03-2010	13-01-2015
21	Convention entre la Belgique et le	Denmark	Original	16-10-1969	31-12-1970

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Danemark en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune		Amending Instrument (a)	27-09-1999	25-04-2003
			Amending Instrument (b)	07-07-2009	18-07-2013
22	Convention entre le Royaume de Belgique et la République de l'Equateur tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Ecuador	Original	18-12-1996	18-03-2004
23	Convention between the Kingdom of Belgium and the Arab Republic of Egypt for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Egypt	Original	03-01-1991	03-03-1997
24	Convention between the Kingdom of Belgium and the Republic of Estonia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Estonia	Original	05-11-1999	15-04-2003
25	Convention between the Kingdom of Belgium and the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Finland	Original	18-05-1976	27-12-1978
			Amending Instrument (a)	13-03-1991	16-07-1997
			Amending Instrument (b)	15-09-2009	18-07-2013
26	Convention entre la Belgique et la France tendant à éviter les doubles impositions et à établir des règles d'assistance administrative et juridique réciproque en matière d'impôts sur les revenus	France	Original	10-03-1964	17-06-1965
			Amending Instrument (a)	15-02-1971	19-07-1973
			Amending Instrument (b)	08-02-1999	27-04-2000
			Amending Instrument (c)	12-12-2008	17-12-2009
			Amending Instrument (d)	07-07-2009	01-07-2013
27	Convention entre le Royaume de Belgique et la République Gabonaise tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Gabon	Original	14-01-1993	13-05-2005
28	Agreement between the Kingdom of Belgium and Georgia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Georgia	Original	14-12-2000	04-05-2004
29	Convention between the Kingdom of Belgium and the Republic of Ghana	Ghana	Original	22-06-2005	17-10-2008

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains				
30	Convention entre le Royaume de Belgique et la République Hellénique tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu	Greece	Original	25-05-2004	30-12-2005
			Amending Instrument (a)	16-03-2010	N/A
31	Agreement between the Kingdom of Belgium and the Hong Kong special administrative region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Hong Kong	Original	10-12-2003	07-10-2004
32	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de la République Populaire Hongroise tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et la fortune	Hungary	Original	19-07-1982	25-02-1984
33	Convention between the Kingdom of Belgium and the Republic of Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Iceland	Original	23-05-2000	19-06-2003
			Amending Instrument (a)	15-09-2009	N/A
34	Agreement between the Government of the Kingdom of Belgium and the Government of the Republic of India for the avoidance of double taxation and the prevention fiscal evasion with respect to taxes on income	India	Original	26-04-1993	01-10-1997
			Amending Instrument (a)	09-03-2017	N/A
35	Agreement between the Kingdom of Belgium and the Republic of Indonesia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Indonesia	Original	16-09-1997	07-11-2001
36	Convention between Belgium and Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Ireland	Original	24-06-1970	31-12-1973
			Amending Instrument (a)	14-04-2014	N/A
37	Agreement between the Kingdom of Belgium and the Isle of Man for the avoidance of double taxation and the	Isle of Man	Original	16-07-2009	N/A

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	prevention of tax fraud with respect to taxes on income				
38	Convention between the Kingdom of Belgium and the State of Israel for the avoidance of double taxation with respect to taxes on income and capital	Israel	Original	13-07-1972	04-11-1975
39	Convention entre la Belgique et l'Italie en vue d'éviter les doubles impositions et de prévenir la fraude et l'évasion fiscales en matière d'impôt sur le revenu	Italy	Original	29-04-1983	29-07-1989
			Amending Instrument (a)	19-12-1984	29-07-1989
			Amending Instrument (b)	11-10-2004	17-04-2013
40	Convention entre le Royaume de Belgique et la République de Côte d'Ivoire tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu	Ivory Coast	Original	25-11-1977	30-12-1980
41	Convention between the Kingdom of Belgium and the Republic of Kazakhstan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kazakhstan	Original	16-04-1998	13-04-2000
42	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de l'Union des Républiques Socialistes Soviétiques pour éviter la double imposition des revenus et de la fortune	USSR - Kirghizstan	Original	17-12-1987	08-01-1991
43	Convention between the Kingdom of Belgium and the Republic of Korea for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Korea (south)	Original	29-08-1977	19-09-1979
			Amending Instrument (a)	20-04-1994	31-12-1996
			Amending Instrument (b)	08-03-2010	01-12-2015
44	Convention between the Kingdom of Belgium and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation of income and capital	Yugoslavia - Kosovo	Original	21-11-1980	26-05-1983
45	Convention between the Kingdom of Belgium and the State of Kuwait for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital and for the fostering of economic relations	Kuwait	Original	10-03-1990	28-10-2000
46	Convention between the Kingdom of Belgium and the Republic of Latvia for the avoidance of double taxation	Latvia	Original	21-04-1999	07-05-2003

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	and the prevention of fiscal evasion with respect to taxes on income				
47	Convention between the Government of the Kingdom of Belgium and the Government of the Republic of Lithuania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Lithuania	Original	26-11-1998	05-05-2003
48	Convention entre la Belgique et le Luxembourg et vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune	Luxembourg	Original	17-09-1970	30-12-1972
			Amending Instrument (a)	11-12-2002	20-12-2004
			Amending Instrument (b)	16-07-2009	25-06-2013
49	Agreement between the Kingdom of Belgium and the Macao Special Administrative Region of the People's Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Macao	Original	19-06-2006	N/A
50	Convention between the Belgian Government and the Macedonian Government for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion	Macedonia	Original	06-07-2010	N/A
51	Agreement between the Government of Belgium and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	24-10-1973	14-08-1975
			Amending Instrument (a)	25-07-1979	25-07-1979
			Amending Instrument (b)	18-12-2009	N/A
52	Agreement between the Kingdom of Belgium and the State of Malta for the avoidance of double taxation and the prevention of fiscal evasion	Malta	Original	28-06-1974	03-01-1975
			Amending Instrument (a)	23-06-1993	17-10-2002
			Amending Instrument (b)	19-01-2010	N/A
53	Convention between the Kingdom of Belgium and the Republic of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Mauritius	Original	04-07-1995	28-01-1999
54	Convention entre le Royaume de Belgique et les Etats-Unis Mexicains tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le	Mexico	Original	24-11-1992	01-02-1997
			Amending Instrument (a)	26-08-2013	N/A

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	revenu				
55	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de l'Union des Républiques Socialistes Soviétiques pour éviter la double imposition des revenus et de la fortune	USSR - Moldova	Original	17-12-1987	08-01-1991
56	Convention between the Government of the Kingdom of Belgium and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Moldova	Original	04-12-2008	N/A
57	Agreement between the Kingdom of Belgium and Mongolia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mongolia	Original	26-09-1995	30-03-2000
58	Convention between the Kingdom of Belgium and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation of income and capital	Yugoslavia - Montenegro	Original	21-11-1980	26-05-1983
59	Convention entre le Royaume Belgique et le Royaume du Maroc tendant à éviter la double imposition et prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu	Morocco	Original	31-05-2006	30-04-2009
60	Convention between the Government of Belgium and the Government of New Zealand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	New-Zealand	Original	15-09-1981	08-12-1983
			Amending Instrument (a)	07-12-2009	N/A
61	Convention between the Kingdom of Belgium and the Federal Republic of Nigeria for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	Nigeria	Original	20-11-1989	27-10-1994
62	Agreement between the Kingdom of Belgium and the Sultanate of Oman for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Oman	Original	16-12-2008	N/A
63	Convention between the Kingdom of	Pakistan	Original	17-03-1980	02-09-1983



No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Belgium and the Islamic Republic of Pakistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
64	Agreement between the Kingdom of Belgium and the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	02-10-1976	09-07-1980
			Amending Instrument (a)	11-03-1996	24-12-1999
65	Convention entre le Royaume de Belgique et la République de Pologne tendant à éviter les doubles impositions et à prévenir la fraude et l'évasion en matière d'impôts sur le revenu et sur la fortune	Poland	Original	20-08-2001	29-04-2004
			Amending Instrument (a)	14-04-2014	N/A
66	Convention entre la Belgique et le Portugal en vue d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu	Portugal	Original	16-07-1969	19-02-1971
			Amending Instrument (a)	06-03-1995	05-04-2001
67	Agreement between the Government of the Kingdom of Belgium and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Qatar	Original	06-11-2007	N/A
			Amending Instrument (a)	22-03-2015	N/A
68	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de la Roumanie tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Romania	Original	04-03-1996	17-10-1998
69	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de la Fédération de Russie tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Russia	Original	16-06-1995	26-06-2000
70	Convention between the Kingdom of Belgium and the Russian Federation for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Russia	Original	19-05-2015	N/A
71	Convention between the Kingdom of Belgium and the Republic of Rwanda for the avoidance of double taxation	Rwanda	Original	16-04-2007	06-07-2010
			Amending	17-05-2010	N/A

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital		Instrument (a)		
72	Convention between the Kingdom of Belgium and the Republic of San Marino for the avoidance of double taxation and the prevention of tax fraud with respect to taxes on income	San Marino	Original	21-12-2005	25-06-2007
			Amending Instrument (a)	14-07-2009	18-07-2013
73	Convention entre le Royaume de Belgique et la République du Sénégal tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu	Senegal	Original	29-09-1987	04-02-1993
74	Convention between the Kingdom of Belgium and the Socialist Federal Republic of Yugoslavia for the avoidance of double taxation of income and capital	Yugoslavia - Serbia	Original	21-11-1980	26-05-1983
75	Agreement between the Kingdom of Belgium and the Republic of Seychelles for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Seychelles	Original	27-04-2006	N/A
			Amending Instrument (a)	14-07-2009	N/A
76	Agreement between the Government of the Kingdom of Belgium and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	06-11-2006	27-11-2008
			Amending Instrument (a)	16-07-2009	20-09-2013
77	Convention between the Government of the Kingdom of Belgium and the Government of the Slovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovak Rep.	Original	15-01-1997	13-06-2000
78	Convention between the Kingdom of Belgium and the Republic of Slovenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Slovenia	Original	22-06-1998	02-10-2002
79	Convention between the Kingdom of Belgium and the Republic of South Africa for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	South Africa	Original	01-02-1995	10-10-1998

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
80	Convention entre le Royaume de Belgique et le Royaume d'Espagne tendant à éviter les doubles impositions et à prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu et sur la fortune	Spain	Original	14-06-1995	25-06-2003
			Amending Instrument (a)	02-12-2009	N/A
			Amending Instrument (b)	15-04-2014	N/A
81	Convention between the Government of the Kingdom of Belgium and the Government of the Democratic Socialist Republic of Sri Lanka for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Sri Lanka	Original	03-02-1983	12-06-1985
82	Convention entre le Royaume de Belgique et le Royaume de Suède tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Sweden	Original	05-02-1991	24-02-1993
83	Agreement between the Belgian office, Taipei and the Taipei representative office in Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Taiwan	Original	13-10-2004	14-12-2005
84	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de l'Union des Républiques Socialistes Soviétiques pour éviter la double imposition des revenus et de la fortune	USSR - Tajikistan	Original	17-12-1987	08-01-1991
85	Agreement between the Kingdom of Belgium and the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Tajikistan	Original	10-02-2009	N/A
86	Agreement between the Kingdom of Belgium and the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Thailand	Original	16-10-1978	28-12-1980
87	Convention entre le Royaume de Belgique et la République tunisienne tendant à éviter la double imposition et à prévenir la fraude et l'évasion en matière d'impôts sur le revenu et sur la fortune	Tunisia	Original	07-10-2004	05-06-2009
88	Agreement between the Kingdom of	Turkey	Original	02-06-1987	08-10-1991

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Belgium and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income		Amending Instrument (a)	09-07-2013	N/A
89	Convention entre le Gouvernement du Royaume de Belgique et le Gouvernement de l'Union des Républiques Socialistes Soviétiques pour éviter la double imposition des revenus et de la fortune	USSR - Turkmenistan	Original	17-12-1987	08-01-1991
90	Convention between the Kingdom of Belgium and the Republic of Uganda for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Uganda	Original	26-07-2007	N/A
			Amending Instrument (a)	25-04-2014	N/A
91	Convention between the Government of the Kingdom of Belgium and the Government of Ukraine for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Property	Ukraine	Original	20-05-1996	25-02-1999
92	Agreement between the Kingdom of Belgium and the United Arab Emirates for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	United Arab Emirates	Original	30-09-1996	06-01-2004
93	Convention between Her Britannic Majesty in respect of the United Kingdom of Great Britain and Northern Ireland and His Majesty the King of the Belgians for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	United Kingdom	Original	01-06-1987	21-10-1989
			Amending Instrument (a)	24-06-2009	24-12-2012
			Amending Instrument (b)	13-03-2014	N/A
94	Convention between the Government of the Kingdom of Belgium and the Government of the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	United States of America	Original	27-11-2006	28-12-2007
95	Convention between the Kingdom of Belgium and the Oriental Republic of Uruguay for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Uruguay	Original	23-08-2013	N/A
96	Convention between the Kingdom of	Uzbekistan	Original	14-11-1996	08-07-1999

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	Belgium and the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital		Amending Instrument (a)	17-04-1998	08-07-1999
			Amending Instrument (b)	18-02-2015	N/A
97	Convention between the Kingdom of Belgium and the Republic of Venezuela for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Venezuela	Original	22-04-1993	13-11-1998
98	Agreement between the Kingdom of Belgium and the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Vietnam	Original	28-02-1996	25-06-1999
			Amending Instrument (a)	12-03-2012	N/A

### Article 3 – Transparent Entities

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 3(6) of the Convention, Belgium considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
25	Finland	Article 4(1), 2 <sup>nd</sup> sentence and Article 22
26	France	Article 1 (4)
37	Isle of Man	Protocol (2)
48	Luxembourg	Article 4 (1), 2 <sup>nd</sup> sentence
56	Moldova	Article 1 (2)
60	New Zealand	Article 4 (1), 2 <sup>nd</sup> sentence
82	Sweden	Article 4(1), 2 <sup>nd</sup> sentence and Article 29, 1 <sup>st</sup> sentence
87	Tunisia	Article 4 (1), 2 <sup>nd</sup> sentence
94	United States of America	Article 1 (6)

## **Article 4 – Dual Resident Entities**

### ***Reservation***

Pursuant to Article 4(3)(a) of the Convention, Belgium reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Choice of Optional Provisions*

Pursuant to Article 6(6) of the Convention, Belgium hereby chooses to apply Article 6(3).

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Belgium considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	DESIRING, < for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
2	Algeria	DESIREUX de conclure une convention tendant à éviter la double imposition et à établir des règles d'assistance réciproque en matière d'impôts sur le revenu et sur la fortune,
3	Argentina	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Armenia	<PROCEEDING from the intention to promote and strengthen the economical, scientific, technical and cultural relations between both of the Contracting States and> in order to avoid double taxation on income and on capital, prevent fiscal evasion <and exclude tax discrimination>,
5	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
6	Austria	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune, y compris l'impôt sur les exploitations et les impôts fonciers,
7	Azerbaijan	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
8	Bahrain	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital,
9	Bangladesh	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
11	Yugoslavia – Bosnia and Herzegovina	Desiring to conclude a Convention for the avoidance of double taxation of income and capital,



Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
12	Brazil	désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu,
13	Bulgaria	<Désireux d'encourager et de renforcer les relations et la coopération économiques entre les deux pays,> ont décidé de conclure une Convention en vue d'éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
14	Canada	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
15	Chile	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital,
16	China	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
17	Congo (Democratic Republic)	DESIREUX de conclure une convention en vue d'éviter la double imposition et de prévenir la fraude et l'évasion fiscales en matière d'impôts sur le revenu et sur la fortune,
18	Croatia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
19	Cyprus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
20	Czech Republic	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
21	Denmark	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune,
22	Ecuador	DÉSIREUX de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
23	Egypt	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
24	Estonia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Finland	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
28	Georgia	<Desiring to promote and strengthen the economic, cultural, scientific and technical relations between both States> by concluding an Agreement for the avoidance of double taxation with respect to taxes on income and on capital
29	Ghana	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains,
30	Greece	DESIREUX de conclure une Convention tendant à éviter les

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu,
31	Hong-Kong	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
32	Hungary	< désireux > de conclure une convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune et < de promouvoir et renforcer les relations économiques entre les deux pays > ,
33	Iceland	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
34	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
35	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
37	Isle of Man	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of tax fraud with respect to taxes on income,
38	Israel	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
40	Ivory Coast	Désireux de conclure une Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu,
41	Kazakhstan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
42	USSR - Kirghizstan	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
43	Korea (South)	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
44	Yugoslavia - Kosovo	desiring to conclude a Convention for the avoidance of double taxation of income and capital,
45	Kuwait	<DESIRING to conclude a Convention> for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital and <for the fostering of economic relations>
46	Latvia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
47	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
48	Luxembourg	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune,
49	Macau	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
50	Macedonia	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and the prevention of fiscal evasion,
51	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
52	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion,
53	Mauritius	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
54	Mexico	Désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu,
55	USSR-Moldova	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
56	Moldova	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
57	Mongolia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
58	Yugoslavia - Montenegro	desiring to conclude a Convention for the avoidance of double taxation of income and capital,
59	Morocco	DESIREUX de conclure une Convention tendant à éviter la double imposition et à prévenir l'évasion et la fraude fiscales en matière d'impôts sur le revenu,
60	New-Zealand	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
61	Nigeria	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
62	Oman	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
64	Philippines	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
65	Poland	DESIREUX de conclure une nouvelle Convention tendant à éviter les doubles impositions et à prévenir la fraude et l'évasion en matière d'impôts sur le revenu et sur la fortune,
66	Portugal	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu,
67	Qatar	<DESIRING> to conclude an Agreement for the Avoidance of Double Taxation and the prevention of Fiscal Evasion with respect to taxes on income and <to promote and strengthen the economic relations between the two countries>,
68	Romania	Désireux de promouvoir et de renforcer les relations économiques entre les deux pays par la conclusion d'une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
69	Russia	désireux de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
70	Russia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
71	Rwanda	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital,
72	San Marino	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of tax fraud with respect to taxes on income, <and to strengthen the disciplined development of economic relations between the two States in the framework of greater cooperation,>
73	Senegal	Désireux de conclure une convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu,
74	Yugoslavia - Serbia	desiring to conclude a Convention for the avoidance of double taxation of income and capital,
75	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
76	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
77	Slovak Rep.	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
78	Slovenia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
79	South Africa	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
80	Spain	DÉSIREUX de conclure une nouvelle Convention tendant à éviter les doubles impositions et à prévenir l'évasion et la fraude

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		fiscales en matière d'impôts sur le revenu et sur la fortune,
81	Sri Lanka	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
82	Sweden	Désireux de conclure une nouvelle Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
83	Taiwan	<DESIRING to conclude an Agreement> for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income <for the purpose of further friendship, cooperation and investment,>
84	USSR - Tajikistan	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
85	Tajikistan	<DESIRING to develop and to strengthen economic, scientific, technical and cultural cooperation between both States and> to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
86	Thailand	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
87	Tunisia	DESIREUX de conclure une Convention tendant à éviter la double imposition et à prévenir la fraude et l'évasion en matière d'impôts sur le revenu et sur la fortune,
88	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
89	USSR - Turkmenistan	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
90	Uganda	<DESIRING to promote and strengthen the economic relations between the two countries, and> to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
91	Ukraine	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property <and confirming their endeavour to the development and deepening of mutual economic relations>,
92	United Arab Emirates	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
93	United Kingdom	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
94	United States of America	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
95	Uruguay	DESIRING to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,
96	Uzbekistan	DESIRING to conclude a Convention for the avoidance of double

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
		taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
97	Venezuela	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
98	Vietnam	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,

***Notification of Listed Agreements Not Containing Existing Preamble Language***

Pursuant to Article 6(6) of the Convention, Belgium considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
2	Algeria
3	Argentina
5	Australia
6	Austria
7	Azerbaijan
8	Bahrain
9	Bangladesh
10	Belarus
11	Yugoslavia – Bosnia and Herzegovina
12	Brazil
14	Canada
15	Chile
16	China
17	Congo (Democratic republic)
18	Croatia
19	Cyprus
20	Czech Republic
21	Denmark
22	Ecuador
23	Egypt
24	Estonia
25	Finland
26	France
29	Ghana
30	Greece
31	Hong-Kong
33	Iceland
34	India
35	Indonesia

Listed Agreement Number	Other Contracting Jurisdiction
36	Ireland
37	Isle of Man
38	Israel
39	Italy
40	Ivory Coast
41	Kazakhstan
42	USSR - Kirghizstan
43	Korea (South)
44	Yugoslavia - Kosovo
46	Latvia
47	Lithuania
48	Luxembourg
49	Macau
50	Macedonia
51	Malaysia
52	Malta
53	Mauritius
54	Mexico
55	USSR - Moldova
56	Moldova
57	Mongolia
58	Yugoslavia - Montenegro
59	Morocco
60	New Zealand
61	Nigeria
62	Oman
63	Pakistan
64	Philippines
65	Poland
66	Portugal
68	Romania
69	Russia
70	Russia
71	Rwanda
73	Senegal
74	Yugoslavia - Serbia
75	Seychelles
76	Singapore
77	Slovak Republic
78	Slovenia
79	South Africa
80	Spain
81	Sri Lanka
82	Sweden
84	USSR - Tajikistan
86	Thailand
87	Tunisia
88	Turkey
89	USSR - Turkmenistan

Listed Agreement Number	Other Contracting Jurisdiction
92	United Arab Emirates
93	United Kingdom
94	United States of America
95	Uruguay
96	Uzbekistan
97	Venezuela
98	Vietnam



## Article 7 – Prevention of Treaty Abuse

### *Notification of Choice of Optional Provisions*

Pursuant to Article 7(17)(b) of the Convention, Belgium hereby chooses to apply Article 7(4).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, Belgium considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
7	Azerbaijan	Article 11(8)
		Article 12(7)
		Article 21(4)
8	Bahrain	Article 28
15	Chile	Article 10(6)
		Article 11(7)
		Article 12(7)
16	China	Article 10(6)
		Article 11(8)
		Article 12(7)
17	Congo (Democratic Republic)	Protocol(4)
24	Estonia	Article 28
30	Greece	Article 11(8)
		Article 12(7)
37	Isle of man	Article 23
41	Kazakhstan	Article 11(8)
		Article 12(7)
46	Latvia	Article 29
47	Lithuania	Article 29
49	Macau	Article 28
50	Macedonia	Protocol(8)(c)
54	Mexico	Protocol(3)
56	Moldova	Article 27
61	Nigeria	Article 10(5)
		Article 11(6)
		Article 12(6)
62	Oman	Article 10(7)
		Article 11(9)
		Article 12(7)
		Protocol (10)
67	Qatar	Article 28
70	Russia	Article 27

Listed Agreement Number	Other Contracting Jurisdiction	Provision
71	Rwanda	Protocol (5)
72	San Marino	Article 23
75	Seychelles	Article 27
83	Taiwan	Article 27
85	Tajikistan	Article 29
87	Tunisia	Protocol (Ad article 23, paragraphe 2, a) et b))
91	Ukraine	Article 12(7)
		Protocol (1), 2 <sup>nd</sup> sentence
93	United Kingdom	Article 10(8) (after amendment by Article V of (a))
		Article 11(8) (after amendment by Article VI of (a))
		Article 12(6) (after amendment by Article VII(2) of (a))
		Article 22(5) (after amendment by Article XIV of (a))
		Article 23(4) (after amendment by Article XV(1) of (a))

## Article 8 – Dividend Transfer Transactions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 8(4) of the Convention, Belgium considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 10(2)(a)
3	Argentina	Article 10(2)(a)
4	Armenia	Article 10(2)(a)
7	Azerbaijan	Article 10(2)(a) Article 10(2)(c)
8	Bahrain	Article 10(2), 2 <sup>nd</sup> sentence
10	Belarus	Article 10(2)(a)
11	Yugoslavia - Bosnia and Herzegovina	Article 10(2)(a)
12	Brazil	Article 10(2)(a) (after amendment by Article III of (a))
14	Canada	Article 10(2)(a)
15	Chile	Article 10(2), 2 <sup>nd</sup> sentence
16	China	Article 10(2)(a)
17	Congo (Democratic Republic)	Article 10(2)(a)(i) and (b)(i)
18	Croatia	Article 10(2)(a)
19	Cyprus	Article 10(2)(a)
20	Czech Republic	Article 10(2)(a)
21	Denmark	Article 10(2)(2) (after amendment by Article 6 of (a))
23	Egypt	Article 10(2)(b)(i)
24	Estonia	Article 10(2)(a)
25	Finland	Article 10(2)(a) (after amendment by Article 1 of (a))
26	France	Article 15(2)(a) (after amendment by Article 1 of (a))
28	Georgia	Article 10(2)(a)
29	Ghana	Article 10(2)(a)
30	Greece	Article 10(2)(a)
31	Hong Kong	Article 10(2), 1 <sup>st</sup> sentence (a) and 2 <sup>nd</sup> sentence
33	Iceland	Article 10(2)(a)
35	Indonesia	Article 10(2)(a)
37	Isle of Man	Article 10(2)(a)(i)
41	Kazakhstan	Article 10(2)(a)
44	Yugoslavia - Kosovo	Article 10(2)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
45	Kuwait	Article 10(3)(b)
46	Latvia	Article 10(2)(a)
47	Lithuania	Article 10(2)(a)
48	Luxembourg	Article 10(2), 1 <sup>st</sup> sentence (a) and 2 <sup>nd</sup> sentence
49	Macau	Article 10(2), 1 <sup>st</sup> sentence (a) and 2 <sup>nd</sup> sentence
50	Macedonia	Article 10(2), 1 <sup>st</sup> sentence (a) and 2 <sup>nd</sup> sentence
51	Malaysia	Article 10(2)(a) and 3(a) (after amendment by Article VI of (b))
53	Mauritius	Article 10(2)(a)
54	Mexico	Article 10(2)(a); Article 10(2), 2 <sup>nd</sup> sentence (a) (after amendment by Article VI of (a))
56	Moldova	Article 10(2)(a)(i) and (b)(i)
57	Mongolia	Article 10(2)(a)
58	Yugoslavia - Montenegro	Article 10(2)(a)
59	Morocco	Article 10(2)(a)
61	Nigeria	Article 10(2)(a)
62	Oman	Article 10(2)(a)
63	Pakistan	Article 10(2)
64	Philippines	Article 10(2)(a) (after amendment by Article III of (a))
65	Poland	Article 10(2)(a); Article 10(2), 2 <sup>nd</sup> sentence (a) (after amendment by Article II of (a))
67	Qatar	Article 10(2)(a)
68	Romania	Article 10(2)(a)
70	Russia	Article 10(2)(a)
71	Rwanda	Article 10(2), 2 <sup>nd</sup> sentence (a)
72	San Marino	Article 10(2)(a) and (b)
74	Yugoslavia - Serbia	Article 10(2)(a)
75	Seychelles	Article 10(2), 1 <sup>st</sup> sentence (a) and 2 <sup>nd</sup> sentence
76	Singapore	Article 10(2), 1 <sup>st</sup> sentence (a) and 2 <sup>nd</sup> sentence
77	Slovak Republic	Article 10(2)(a)
78	Slovenia	Article 10(2)(a)
79	South Africa	Article 10(2)(a)
80	Spain	Article 10(2)(b)
82	Sweden	Article 10(2)(a)
85	Tajikistan	Article 10(2), 2 <sup>nd</sup> sentence (a)
86	Thailand	Article 10(2)(a)(1), (a)(2) and

Listed Agreement Number	Other Contracting Jurisdiction	Provision
		(b)(1)
87	Tunisia	Article 10(2)(a)
88	Turkey	Article 10(2)(a)
90	Uganda	Article 10(2)(a)
91	Ukraine	Article 10(2)(a)
92	United Arab Emirates	Article 10(2)(a)
93	United Kingdom	Article 10(3)(a) (after amendment by Article V of (a))
94	United States of America	Article 10(2)(a), (3)(a) and (4)(a)
95	Uruguay	Article 10(2)(a)
96	Uzbekistan	Article 10(2)(a)
97	Venezuela	Article 10(2)(a)
98	Vietnam	Article 10(2)(a) and (b)

**Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property**

***Reservation***

Pursuant to Article 9(6)(b) of the Convention, Belgium reserves the right for Article 9(1)(a) not to apply to its Covered Tax Agreements.

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 9(7) of the Convention, Belgium considers that the following agreements contains a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
4	Armenia	Article 13(4) and Protocol (6)
5	Australia	Article 13(1), 2(a)(iii) and (2)(b)(iii)
7	Azerbaijan	Article 13(2) and Protocol (4)
14	Canada	Article 13(4)
15	Chile	Article 13(4)
16	China	Article 13(4)
17	Congo (Democratic Republic)	Article 13(4)
24	Estonia	Article 13(2) and Protocol (8)
31	Hong Kong	Article 13(4)
34	India	Article 13(4)
41	Kazakhstan	Article 13(2)
46	Latvia	Article 13(2) and Protocol (8)
47	Lithuania	Article 13(2) and Protocol (8)
54	Mexico	Article 13(5) and Protocol (6) (after amendment by Article IX(2) and XIX(4) of (a))
56	Moldova	Article 13(4)
59	Morocco	Article 13(4)
65	Poland	Article 13(4)
71	Rwanda	Article 14(4)
72	San Marino	Article 13(4)
80	Spain	Article 13(2)
91	Ukraine	Article 13(2)
95	Uruguay	Article 13(4)
97	Venezuela	Article 13(4)
98	Vietnam	Article 13(4)

## **Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions**

### ***Reservation***

Pursuant to Article 10(5)(a) of the Convention, Belgium reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

## Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 11(4) of the Convention, Belgium considers that the following agreements contain a provision described in Article 11(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
5	Australia	Article 9(4) and Article 27(1)
6	Austria	Article 27(4)(2)
9	Bangladesh	Article 28
13	Bulgaria	Article 27
14	Canada	Article 27(3)
27	Gabon	Article 28(1)
32	Hungary	Article 27(1)
36	Ireland	Article 27(1)
38	Israel	Article 27(2)
39	Italy	Article 29(3)
40	Ivory Coast	Article 27(1)
42	USSR - Kirghizstan	Article 23(3)
45	Kuwait	Article 28(2)
51	Malaysia	Article 27(2) ( <b>before</b> amendment by Art. XIX of (b))
55	USSR - Moldova	Article 23(3)
63	Pakistan	Article 27(3)
64	Philippines	Article 28 (1) (a)
73	Senegal	Article 27(1)
81	Sri Lanka	Article 27(1)
84	USSR - Tajikistan	Article 23(3)
86	Thailand	Article 28(1)
88	Turkey	Article 28(1)
89	USSR - Turkmenistan	Article 23(3)
93	United Kingdom	Article 28(5)
94	United States of America	Article 1 (4) and (5)



**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies**

***Reservation***

Pursuant to Article 12(4) of the Convention, Belgium reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

## Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

### *Notification of Choice of Optional Provisions*

Pursuant to Article 13(7) of the Convention, Belgium hereby chooses to apply Option B under Article 13(1).

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 13(7) of the Convention, Belgium considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(4)
2	Algeria	Article 5(4)
3	Argentina	Article 5(4)
4	Armenia	Article 5(4)
5	Australia	Article 5(3)
6	Austria	Article 5(3)
7	Azerbaijan	Article 5(4)
8	Bahrain	Article 5(4)
9	Bangladesh	Article 5(4)
10	Belarus	Article 5(4)
11	Yugoslavia - Bosnia and Herzegovina	Article 5(3)
12	Brazil	Article 5(3)
13	Bulgaria	Article 5(5)
14	Canada	Article 5(5)
15	Chile	Article 5(4)
16	China	Article 5(4)
17	Congo (Democratic Republic)	Article 5(4)
18	Croatia	Article 5(4)
19	Cyprus	Article 5(4)
20	Czech Republic	Article 5(4)
21	Denmark	Article 5(3)
22	Ecuador	Article 5(4)
23	Egypt	Article 5(4)
24	Estonia	Article 5(4)
25	Finland	Article 5(3)
26	France	Article 4(5)
27	Gabon	Article 5(4)
28	Georgia	Article 5(4)
29	Ghana	Article 5(4)
30	Greece	Article 5(4)
31	Hong Kong	Article 5(4)
32	Hungary	Article 5(4)
33	Iceland	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
34	India	Article 5(3)
35	Indonesia	Article 5(4)
36	Ireland	Article 5(3)
37	Isle of man	Article 5(4)
38	Israel	Article 5(3)
39	Italy	Article 5(3)
40	Ivory Coast	Article 5(3)
41	Kazakhstan	Article 5(4)
42	USSR - Kirghizstan	Article 5(3) et (4)
43	Korea (south)	Article 5(3)
44	Yugoslavia - Kosovo	Article 5(3)
45	Kuwait	Article 5(4)
46	Latvia	Article 5(4)
47	Lithuania	Article 5(4)
48	Luxembourg	Article 5(3)
49	Macau	Article 5(4)
50	Macedonia	Article 5(4)
51	Malaysia	Article 5(3)
52	Malta	Article 5(3)
53	Mauritius	Article 5(4)
54	Mexico	Article 5(4)
55	USRR – Moldova	Article 5(3) et (4)
56	Moldova	Article 5(4)
57	Mongolia	Article 5(4)
58	Yugoslavia – Montenegro	Article 5(3)
59	Morocco	Article 5(4)
60	New-Zealand	Article 5(4)
61	Nigeria	Article 5(3)
62	Oman	Article 5(3)
63	Pakistan	Article 5(3)
64	Philippines	Article 5(3)
65	Poland	Article 5(4)
66	Portugal	Article 5(3)
67	Qatar	Article 5(3)
68	Romania	Article 5(4)
69	Russia	Article 5(4)
70	Russia	Article 5(4)
71	Rwanda	Article 5(4)
72	San Marino	Article 5(4)
73	Senegal	Article 5(4)
74	Yugoslavia -Serbia	Article 5(3)
75	Seychelles	Article 5(3)
76	Singapore	Article 5(4)
77	Slovak Republic	Article 5(4)
78	Slovenia	Article 5(4)
79	South Africa	Article 5(4)
80	Spain	Article 5(4)
81	Sri Lanka	Article 5(4)
82	Sweden	Article 5(4)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
83	Taiwan	Article 5(5)
84	USSR - Tajikistan	Article 5(3) et (4)
85	Tajikistan	Article 5(4)
86	Thailand	Article 5(3)
87	Tunisia	Article 5(3)
88	Turkey	Article 5(4)
89	USSR – Turkmenistan	Article 5(3) et (4)
90	Uganda	Article 5(4)
91	Ukraine	Article 5(4)
92	United Arab Emirates	Article 5(4)
93	United Kingdom	Article 5(4)
94	United States of America	Article 5(4)
95	Uruguay	Article 5(4)
96	Uzbekistan	Article 5(4)
97	Venezuela	Article 5(3)
98	Vietnam	Article 5(4)

## **Article 14 – Splitting-up of Contracts**

### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, Belgium reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

## Article 16 – Mutual Agreement Procedure

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 16(6)(a) of the Convention, Belgium considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), first sentence
2	Algeria	Article 25(1), first sentence
3	Argentina	Article 25(1), first sentence
4	Armenia	Article 25(1), first sentence
5	Australia	Article 25(1), first sentence
6	Austria	Article 25(1), first sentence
7	Azerbaijan	Article 25(1), first sentence
8	Bahrain	Article 25(1), first sentence
9	Bangladesh	Article 25(1), first sentence
10	Belarus	Article 25(1), first sentence
11	Yugoslavia - Bosnia and Herzegovina	Article 24(1), first sentence
12	Brazil	Article 25(1), first sentence
13	Bulgaria	Article 25(1), first sentence
14	Canada	Article 25(1), first sentence
15	Chile	Article 25(1), first sentence
16	China	Article 25(1), first sentence
17	Congo (Democratic Republic)	Article 24(1), first sentence
18	Croatia	Article 25(1), first sentence
19	Cyprus	Article 25(1), first sentence
20	Czech Republic	Article 25(1), first sentence
21	Denmark	Article 25(1), first sentence
22	Ecuador	Article 25(1), first sentence
23	Egypt	Article 25(1), first sentence
24	Estonia	Article 24(1), first sentence
25	Finland	Article 26(1), first sentence
26	France	Article 24(3), first sentence
27	Gabon	Article 25(1), first sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
28	Georgia	Article 26(1), first sentence
29	Ghana	Article 25(1), first sentence
30	Greece	Article 24(1), first sentence
31	Hong-Kong	Article 24(1), first sentence
32	Hungary	Article 25(1), first sentence
33	Iceland	Article 25(1), first sentence
34	India	Article 25(1), first sentence
35	Indonesia	Article 24(1), first sentence
36	Ireland	Article 25(1), first sentence
37	Isle of Man	Article 26(1), first sentence
38	Israel	Article 25(1), first sentence
39	Italy	Article 25(1), first sentence
40	Ivory Coast	Article 24(1), first sentence
41	Kazakhstan	Article 25(1), first sentence
42	USSR - Kirghizstan	Article 21(1), first sentence
43	Korea	Article 24(1), first sentence
44	Yugoslavia - Kosovo	Article 24(1), first sentence
45	Kuwait	Article 25(1), first sentence
46	Latvia	Article 25(1), first sentence
47	Lithuania	Article 25(1), first sentence
48	Luxembourg	Article 25(1), first sentence
49	Macau	Article 25(1), first sentence
51	Malaysia	Article 25(1), first sentence
52	Malta	Article 25(1), first sentence
53	Mauritius	Article 25(1), first sentence
54	Mexico	Article 24(1), first sentence
55	USSR - Moldova	Article 21(1), first sentence
56	Moldova	Article 24(1), first sentence
57	Mongolia	Article 25(1), first sentence
58	Yugoslavia - Montenegro	Article 24(1), first sentence
59	Morocco	Article 25(1), first sentence
60	New-Zealand	Article 24(1), first sentence
61	Nigeria	Article 25(1), first sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
62	Oman	Article 24(1), first sentence
63	Pakistan	Article 25(1), first sentence
64	Philippines	Article 25(1), first sentence
65	Poland	Article 25(1), first sentence
66	Portugal	Article 24(1), first sentence (after renumbering by Article XIII of (a))
67	Qatar	Article 25(1), first sentence
68	Romania	Article 26(1), first sentence
69	Russia	Article 25(1), first sentence
70	Russia	Article 24(1), first sentence
71	Rwanda	Article 25(1), first sentence
72	San Marino	Article 26(1), first sentence
73	Senegal	Article 24(1), first sentence
74	Yugoslavia - Serbia	Article 24(1), first sentence
75	Seychelles	Article 23(1), first sentence
76	Singapore	Article 24(1), first sentence
77	Slovak Republic	Article 25(1), first sentence
78	Slovenia	Article 25(1), first sentence
79	South Africa	Article 24(1), first sentence
80	Spain	Article 25(1), first sentence
81	Sri Lanka	Article 25(1), first sentence
82	Sweden	Article 25(1), first sentence
83	Taiwan	Article 24(1), first sentence
84	USSR - Tajikistan	Article 21(1), first sentence
85	Tajikistan	Article 26(1), first sentence
86	Thailand	Article 25(1), first sentence
87	Tunisia	Article 25(1), first sentence
88	Turkey	Article 25(1), first sentence
89	USSR - Turkmenistan	Article 21(1), first sentence
90	Uganda	Article 26(1), first sentence
91	Ukraine	Article 25(1), first sentence
92	United Arab Emirates	Article 25(1), first sentence
93	United Kingdom	Article 25(1), first sentence



Listed Agreement Number	Other Contracting Jurisdiction	Provision
95	Uruguay	Article 24(1), first sentence
96	Uzbekistan	Article 25(1), first sentence
97	Venezuela	Article 25(1), first sentence
98	Vietnam	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, Belgium considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Austria	Article 25(1), second sentence
12	Brazil	Article 25(1), second sentence
14	Canada	Article 25(1), second sentence
21	Denmark	Article 25(1), second sentence
26	France	Article 24(3), second sentence
30	Greece	Article 24(1), second sentence
34	India	Article 25(1), second sentence
36	Ireland	Article 25(1), second sentence
38	Israel	Article 25(1), second sentence
39	Italy	Article 25(1), second sentence
48	Luxembourg	Article 25(1), second sentence
51	Malaysia	Article 25(1), second sentence
64	Philippines	Article 25(1), second sentence
66	Portugal	Article 24(1), second sentence (after renumbering by Article XIII of (a))
72	San Marino	Article 26(1), second sentence
88	Turkey	Article 25(1), second sentence and Protocol (8)
97	Venezuela	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, Belgium considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the

action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), second sentence
2	Algeria	Article 25(1), second sentence
3	Argentina	Article 25(1), second sentence
4	Armenia	Article 25(1), second sentence
5	Australia	Article 25(1), second sentence
7	Azerbaijan	Article 25(1), second sentence
8	Bahrain	Article 25(1), second sentence
9	Bangladesh	Article 25(1), second sentence
10	Belarus	Article 25(1), second sentence
11	Yugoslavia - Bosnia and Herzegovina	Article 24(1), second sentence
13	Bulgaria	Article 25(1), second sentence
15	Chile	Article 25(1), second sentence
16	China	Article 25(1), second sentence
17	Congo (Democratic Republic)	Article 24(1), second sentence
18	Croatia	Article 25(1), second sentence
19	Cyprus	Article 25(1), second sentence
20	Czech Republic	Article 25(1), second sentence
22	Ecuador	Article 25(1), second sentence
23	Egypt	Article 25(1), second sentence
24	Estonia	Article 24(1), second sentence
25	Finland	Article 26(1), second sentence
27	Gabon	Article 25(1), second sentence
28	Georgia	Article 26(1), second sentence
29	Ghana	Article 25(1), second sentence
31	Hong-Kong	Article 24(1), second sentence
32	Hungary	Article 25(1), second sentence
33	Iceland	Article 25(1), second sentence
35	Indonesia	Article 24(1), second sentence
37	Isle of Man	Article 26(1), second sentence
40	Ivory Coast	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
41	Kazakhstan	Article 25(1), second sentence
42	USSR - Kirghizstan	Article 21(1), second sentence
43	Korea	Article 24(1), second sentence
44	Yugoslavia - Kosovo	Article 24(1), second sentence
45	Kuwait	Article 25(1), second sentence
46	Latvia	Article 25(1), second sentence
47	Lithuania	Article 25(1), second sentence
49	Macau	Article 25(1), second sentence
50	Macedonia	Article 24(1), second sentence
52	Malta	Article 25(1), second sentence
53	Mauritius	Article 25(1), second sentence
54	Mexico	Article 24(1), second sentence
55	USSR - Moldova	Article 21(1), second sentence
56	Moldova	Article 24(1), second sentence
57	Mongolia	Article 25(1), second sentence
58	Yugoslavia - Montenegro	Article 24(1), second sentence
59	Morocco	Article 25(1), second sentence
60	New-Zealand	Article 24(1), second sentence
61	Nigeria	Article 25(1), second sentence
62	Oman	Article 24(1), second sentence
63	Pakistan	Article 25(1), second sentence
65	Poland	Article 25(1), second sentence
67	Qatar	Article 25(1), second sentence
68	Romania	Article 26(1), second sentence
69	Russia	Article 25(1), second sentence
70	Russia	Article 24(1), second sentence
71	Rwanda	Article 25(1), second sentence
73	Senegal	Article 24(1), second sentence
74	Yugoslavia - Serbia	Article 24(1), second sentence
75	Seychelles	Article 23(1), second sentence
76	Singapore	Article 24(1), second sentence
77	Slovak Republic	Article 25(1), second sentence
78	Slovenia	Article 25(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
79	South Africa	Article 24(1), second sentence
80	Spain	Article 25(1), second sentence
81	Sri Lanka	Article 25(1), second sentence
82	Sweden	Article 25(1), second sentence
83	Taiwan	Article 24(1), second sentence
84	USSR - Tajikistan	Article 21(1), second sentence
85	Tajikistan	Article 26(1), second sentence
86	Thailand	Article 25(1), second sentence
87	Tunisia	Article 25(1), second sentence
89	USSR - Turkmenistan	Article 21(1), second sentence
90	Uganda	Article 26(1), second sentence
91	Ukraine	Article 25(1), second sentence
92	United Arab Emirates	Article 25(1), second sentence
93	United Kingdom	Article 25(1), second sentence
94	United States	Article 24(1), second sentence
95	Uruguay	Article 24(1), second sentence
96	Uzbekistan	Article 25(1), second sentence
98	Vietnam	Article 25(1), second sentence

***Notification of Listed Agreements Not Containing Existing Provisions***

Pursuant to Article 16(6)(c)(i) of the Convention, Belgium considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
21	Denmark
26	France
36	Ireland
38	Israel
48	Luxembourg
51	Malaysia
66	Portugal

Pursuant to Article 16(6)(c)(ii) of the Convention, Belgium considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
2	Algeria
3	Argentina
5	Australia
6	Austria
10	Belarus
11	Yugoslavia - Bosnia and Herzegovina
12	Brazil
13	Bulgaria
14	Canada
15	Chile
19	Cyprus
20	Czech Republic
21	Denmark
22	Ecuador
23	Egypt
25	Finland
26	France
27	Gabon
30	Greece
32	Hungary
35	Indonesia
36	Ireland
38	Israel
39	Italy
40	Ivory Coast
42	USSR - Kirghizstan
43	Korea
44	Yugoslavia - Kosovo
45	Kuwait
51	Malaysia
52	Malta
53	Mauritius

Listed Agreement Number	Other Contracting Jurisdiction
54	Mexico
55	USSR - Moldova
57	Mongolia
58	Yugoslavia - Montenegro
61	Nigeria
63	Pakistan
64	Philippines
66	Portugal
68	Romania
69	Russia
73	Senegal
74	Yugoslavia - Serbia
77	Slovak Republic
78	Slovenia
79	South Africa
80	Spain
81	Sri Lanka
82	Sweden
84	USSR - Tajikistan
86	Thailand
88	Turkey
89	USSR - Turkmenistan
92	United Arab Emirates
97	Venezuela
98	Vietnam

Pursuant to Article 16(6)(d)(i) of the Convention, Belgium considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
5	Australia
6	Austria
11	Yugoslavia - Bosnia and Herzegovina
12	Brazil
21	Denmark

Listed Agreement Number	Other Contracting Jurisdiction
25	Finland
26	France
36	Ireland
38	Israel
40	Ivory Coast
43	Korea
44	Yugoslavia - Kosovo
48	Luxembourg
51	Malaysia
52	Malta
58	Yugoslavia - Montenegro
64	Philippines
66	Portugal
74	Yugoslavia – Serbia
86	Thailand

Pursuant to Article 16(6)(d)(ii) of the Convention, Belgium considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Algeria
3	Argentina
4	Armenia
5	Australia
6	Austria
7	Azerbaijan
8	Bahrain
9	Bangladesh
10	Belarus
11	Yugoslavia - Bosnia and Herzegovina
12	Brazil
13	Bulgaria
14	Canada
15	Chile

Listed Agreement Number	Other Contracting Jurisdiction
16	China
17	Congo (Democratic Republic)
18	Croatia
19	Cyprus
20	Czech Republic
21	Denmark
22	Ecuador
23	Egypt
24	Estonia
25	Finland
26	France
27	Gabon
28	Georgia
29	Ghana
30	Greece
31	Hong-Kong
32	Hungary
33	Iceland
34	India
35	Indonesia
36	Ireland
37	Isle of Man
38	Israel
39	Italy
40	Ivory Coast
41	Kazakhstan
42	USSR - Kirghizstan
43	Korea
44	Yugoslavia - Kosovo
45	Kuwait
46	Latvia
47	Lithuania
48	Luxembourg



Listed Agreement Number	Other Contracting Jurisdiction
49	Macau
50	Macedonia
51	Malaysia
52	Malta
53	Mauritius
54	Mexico
55	USSR - Moldova
56	Moldova
57	Mongolia
58	Yugoslavia - Montenegro
59	Morocco
60	New-Zealand
61	Nigeria
62	Oman
63	Pakistan
64	Philippines
65	Poland
66	Portugal
67	Qatar
68	Romania
69	Russia
70	Russia
71	Rwanda
72	San Marino
73	Senegal
74	Yugoslavia - Serbia
75	Seychelles
76	Singapore
77	Slovak Republic
78	Slovenia
79	South Africa
80	Spain
81	Sri Lanka

Listed Agreement Number	Other Contracting Jurisdiction
82	Sweden
83	Taiwan
84	USSR - Tajikistan
85	Tajikistan
86	Thailand
87	Tunisia
88	Turkey
89	USSR - Turkmenistan
90	Uganda
91	Ukraine
92	United Arab Emirates
93	United Kingdom
94	United States
95	Uruguay
96	Uzbekistan
97	Venezuela
98	Vietnam

## Article 17 – Corresponding Adjustments

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, Belgium considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Algeria	Article 9(2)
3	Argentina	Article 9(2)
4	Armenia	Article 9(2)
5	Australia	Article 9(3)
7	Azerbaijan	Article 9(2)
8	Bahrain	Article 9(2)
10	Belarus	Article 9(2)
14	Canada	Article 9(2)
15	Chile	Article 9(2)
16	China	Article 9(2)
17	Congo (Democratic Republic)	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
18	Croatia	Article 9(2)
24	Estonia	Article 9(2)
25	Finland	Article 9(2)
26	France	Article 5 (4), 2 <sup>nd</sup> sentence
28	Georgia	Article 9(2)
29	Ghana	Article 9(2)
31	Hong Kong	Article 9(2)
33	Iceland	Article 9(2)
37	Isle of Man	Article 9(2)
45	Kuwait	Article 9(2)
46	Latvia	Article 9(2)
47	Lithuania	Article 9(2)
49	Macau	Article 9(2)
50	Macedonia	Article 9(2)
51	Malaysia	Article 9(2) (After amendment by Article V of (b))
56	Moldova	Article 9(2)
59	Morocco	Article 9(2)
60	New-Zealand	Article 9(2) (After amendment by Article 4 of (a))
61	Nigeria	Article 9(2)
62	Oman	Article 9(2)
64	Philippines	Article 9(2)
65	Poland	Article 9(2)
67	Qatar	Article 9(2)
68	Romania	Article 9(2)
70	Russia	Article 9(2)
71	Rwanda	Article 9(2)
72	San Marino	Article 9(2)
75	Seychelles	Article 9(2)
76	Singapore	Article 9(2)
79	South Africa	Article 9(2)
80	Spain	Article 9(2)
81	Sri Lanka	Article 9(2)
83	Taiwan	Article 9(2)
85	Tajikistan	Article 9(2)
87	Tunisia	Article 9(2)
88	Turkey	Article 9(2)
90	Uganda	Article 9(2)
91	Ukraine	Article 9(2)
93	United Kingdom	Article 9(2)
94	United States of America	Article 9 (2)
95	Uruguay	Article 9(2)
96	Uzbekistan	Article 9(2)
98	Vietnam	Article 9(2)

## **Article 18 – Choice to Apply Part VI**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, Belgium hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(12) of the Convention, Belgium reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

## **Article 24 – Agreement on a Different Resolution**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, Belgium hereby chooses to apply Article 24(2).

### ***Reservation***

Pursuant to Article 24(3) of the Convention, Belgium reserves the right for Article 24(2) to apply only with respect to its Covered Tax Agreements for which Article 23(2) applies.

## **Article 26 – Compatibility**

### ***Reservation***

Pursuant to Article 26(4) of the Convention, Belgium reserves the right for Part VI not to apply with respect to the following agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
37	Isle of Man	Article 26 (6)
56	Moldova	Article 24 (6)
65	Poland	Article 25 (6) (after amendment by Article VII of (a))

93	United Kingdom	Article 25 (5) (after amendment by Article XVII(2) of (a))
94	United States of America	Article 25 (7), (8) and Protocol (6)
95	Uruguay	Article 24 (5)

***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 26(1) of the Convention, Belgium considers that the following agreements are not within the scope of a reservation under Article 26(4) and contain a provision that provides for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
51	Malaysia	Article 25(4) (after amendment by Article XVII of (b))
54	Mexico	Protocol (9) and (10) (after amendment by Article XIX (7) of (a))
70	Russia	Protocol (4)
85	Tajikistan	Article 26(6)