

# BELGIUM – MLI ARBITRATION PROFILE

## AS OF 29-09-2025

*This document contains information on Belgium’s arbitration position under Part VI of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). It also contains hyperlinks to Belgium’s competent authority agreements concluded to settle the mode of application of the provisions contained in Part VI of the MLI.*

### References

- MLI Position (<https://www.oecd.org/tax/treaties/beps-mli-signatories-and-parties.pdf>)
- MAP Profile (<https://www.oecd.org/tax/dispute/country-map-profiles.htm>)
- Synthesised text (the hyperlinks to the synthesised texts obtainable from the MLI Matching Database <https://www.oecd.org/tax/treaties/mli-matching-database.htm>)

### Type of arbitration process

The “final offer” arbitration process (otherwise known as “last best offer” arbitration) will apply as the default type of arbitration process to Belgium’s Covered Tax Agreements except to the extent that competent authorities mutually agree on different rules or except where other Contracting Jurisdictions have reserved their right to adopt the “independent opinion” approach as the default type of arbitration process pursuant to Article 23(2) of the MLI.

### Competent authority agreements and entry into effect of Part VI

#### Competent authority agreements:

The competent authority of Belgium has, by mutual agreement, settled the mode of application of the provisions contained in Part VI of the MLI with the competent authority of the jurisdictions as indicated below:

| No | Treaty partner | Hyperlinks to competent authority agreements  | Date on which both Contracting Jurisdictions have notified that they reached mutual agreement <sup>1</sup> |
|----|----------------|---|--|
| 1  | Australia      | <a href="https://eservices.minfin.fgov.be/myminfin-web/pages/public/fisconet/compare/27c5818d-7978-4749-a1ee-4f4816d3306d/df38dd45-6c42-4a74-81ad-896e27db2091/df38dd45-6c42-4a74-81ad-896e27db2091">https://eservices.minfin.fgov.be/myminfin-web/pages/public/fisconet/compare/27c5818d-7978-4749-a1ee-4f4816d3306d/df38dd45-6c42-4a74-81ad-896e27db2091/df38dd45-6c42-4a74-81ad-896e27db2091</a> | 26-03-2021   |
| 2  | Austria        |   |  |
| 3  | Canada         |   |  |
| 4  | Denmark        |   |  |
| 5  | Finland        |   |  |
| 6  | France         |   |  |
| 7  | Greece         |   |  |
| 8  | Hungary        |   |  |
| 9  | Ireland        |   |  |

<sup>1</sup> Dates and hyperlinks will be added once notified.

| No | Treaty partner | Hyperlinks to competent authority agreements  | Date on which both Contracting Jurisdictions have notified that they reached mutual agreement <sup>1</sup> |
|----|----------------|---|--|
| 10 | Italy          |   |  |
| 11 | Luxembourg     | <a href="https://eservices.minfin.fgov.be/mymminfin-web/pages/public/fisconet/compare/27c5818d-7978-4749-a1ee-4f4816d3306d/43760814-a891-4292-873f-c49f6ec8225d/43760814-a891-4292-873f-c49f6ec8225d">https://eservices.minfin.fgov.be/mymminfin-web/pages/public/fisconet/compare/27c5818d-7978-4749-a1ee-4f4816d3306d/43760814-a891-4292-873f-c49f6ec8225d/43760814-a891-4292-873f-c49f6ec8225d</a> | 09-12-2022 (Belgium)   |
| 12 | Malta          |   |  |
| 13 | Mauritius      |   |  |
| 14 | Netherlands    | <a href="https://www.minfin.fgov.be/mymminfin-web/pages/public/fisconet/document/c7c5e487-fc7b-4b9c-816a-a9bbb57806c4">https://www.minfin.fgov.be/mymminfin-web/pages/public/fisconet/document/c7c5e487-fc7b-4b9c-816a-a9bbb57806c4</a>   | 03-07-2025 (Belgium)   |
| 15 | New Zealand    |   |  |
| 16 | Portugal       |   |  |
| 17 | Singapore      |   |  |
| 18 | Slovenia       |   |  |
| 19 | Spain          |   |  |
| 20 | Sweden         |   |  |

***Entry into effect of Part VI of the MLI:***

*Article 36 of the MLI governs the entry into effect of the provisions of Part VI of the MLI with respect to:*

- *cases presented to the competent authority of a Contracting Jurisdiction on or after the later of the dates on which the MLI enters into force for each of the Contracting Jurisdictions; and,*
- *cases presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the MLI enters into force for each of the Contracting Jurisdictions.*

**Additional note**

**Options and Reservations of Belgium**

**Interaction with national dispute resolution mechanisms**

With respect to the Tax Agreements to which arbitration (Part VI) applies:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the MLI will 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 will terminate.

(Cf. article 19(12) of the MLI.)

**Agreement on a Different Resolution**

With respect to the Tax Agreements with Greece, Malta, Portugal, Slovenia, and Sweden:

An arbitration decision will not be binding and will not be implemented if the competent authorities agree on a different resolution of all unresolved issues within three calendar months

after the arbitration decision has been delivered to them (cf. article 24(2) of the MLI).

Belgium has reserved the right to apply this only with respect to cases for which Article 23(2) of the MLI applies (Independent Opinion Arbitration)(cf. article 24(3) of the MLI).