

PROTOCOL
AMENDING THE CONVENTION
BETWEEN
THE KINGDOM OF 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,
SIGNED AT BRUSSELS ON 14TH NOVEMBER 1996,
AS AMENDED BY THE ADDITIONAL PROTOCOL,
SIGNED AT TASHKENT ON 17TH APRIL 1998

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**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 one hand,**

and

**THE REPUBLIC OF UZBEKISTAN,
on the other hand,**

DESIRING to amend the Convention between the Kingdom of 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, signed at Brussels on 14th November 1996, as amended by the Additional Protocol, signed at Tashkent on 17th April 1998 (hereinafter referred to as “the Convention”),

HAVE AGREED as follows:

ARTICLE 1

The text of sub-sub-paragraph 2° of sub-paragraph (g) of paragraph 1 of Article 3 of the Convention is deleted and replaced by the following:

“2° in the case of Belgium, as the case may be, the Minister of Finance of the federal Government and/or of the Government of a Region and/or of a Community, or his authorised representative;”

ARTICLE 2

The text 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 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.*
- 2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.*
- 3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:*
 - (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;*
 - (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;*
 - (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).*

4. *If information is requested by a Contracting State in accordance with the provisions of this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 of this Article but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.*
5. *In no case shall the provisions of paragraph 3 of this Article be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, trust, foundation, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."*

ARTICLE 3

Each of the Contracting States shall notify the other Contracting State, through diplomatic channels, of the completion of the domestic procedures required by its law for the bringing into force of this Protocol. The Protocol shall enter into force on the fifteenth (15) day after the date of the receipt of the later of these notifications and its provisions shall have effect:

- a) with respect to taxes due at source on income credited or payable on or after January 1 of the year next following the year in which the Protocol entered into force;
- b) with respect to other taxes charged on income of taxable periods beginning on or after January 1 of the year next following the year in which the Protocol entered into force;
- c) with respect to taxes on capital charged on elements of capital existing on January 1 of any year following the year in which the Protocol entered into force;
- d) with respect to any other taxes due in respect of taxable events taking place on or after January 1 of the year next following the year in which the Protocol entered into force.

ARTICLE 4

This Protocol 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 by their respective governments, have signed this Protocol.

DONE in duplicate at Brussels, on the 18th day of February 2015, in the English language.

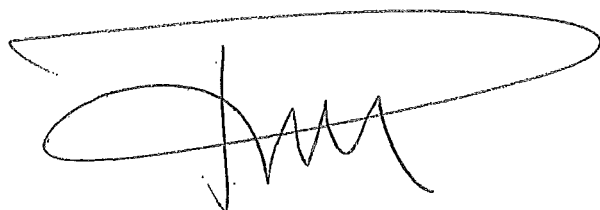
FOR THE KINGDOM OF BELGIUM:

A large, stylized handwritten signature in black ink, slanted upwards to the right. The signature appears to be 'G. Ver' followed by a large, sweeping flourish that loops back over the text.

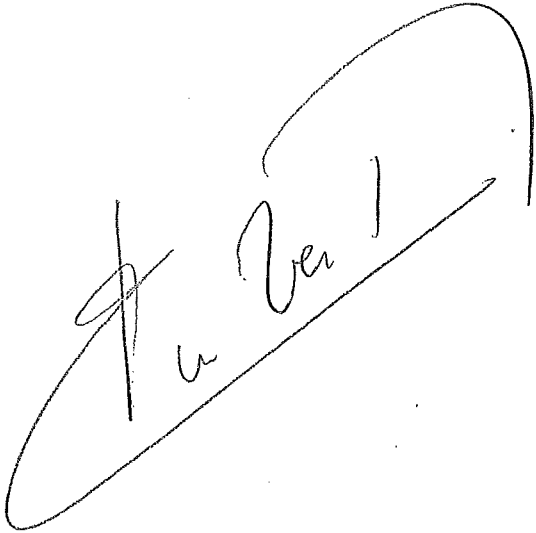
FOR THE REPUBLIC OF UZBEKISTAN:

A handwritten signature in black ink, consisting of several sharp, vertical strokes and a circular flourish at the top left.

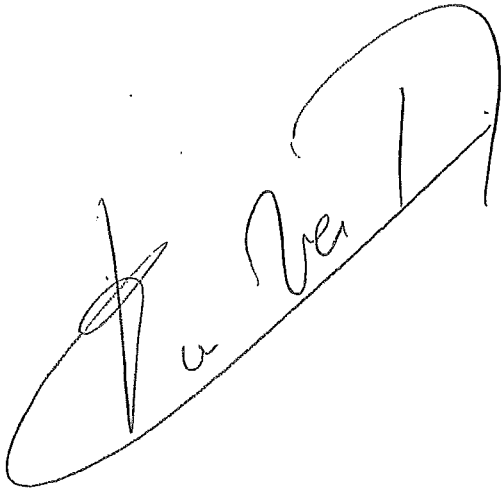
FOR THE FLEMISH COMMUNITY:

A handwritten signature in black ink, featuring a large, horizontal oval flourish at the top and a series of vertical, slightly curved strokes below it.

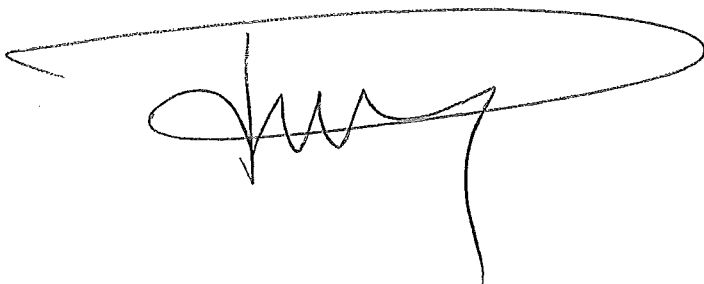
FOR THE FRENCH COMMUNITY:

A handwritten signature in cursive script, enclosed within a large, hand-drawn oval. The signature appears to be "J. Ver" followed by a vertical line and another "1".

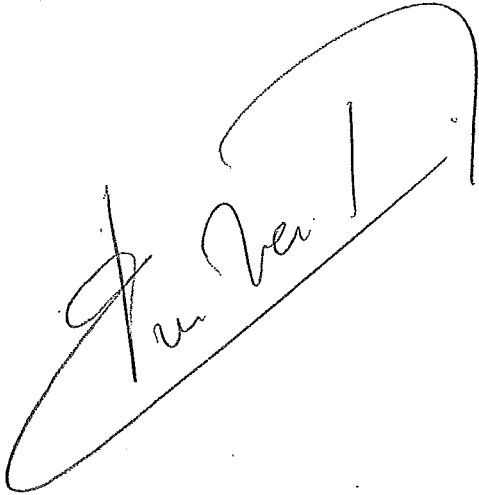
**FOR THE GERMAN-SPEAKING
COMMUNITY:**

A handwritten signature in cursive script, enclosed within a large, hand-drawn oval. The signature appears to be "J. Ver" followed by a vertical line and another "1".

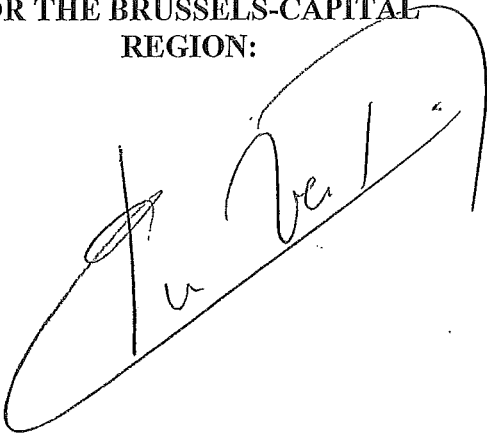
FOR THE FLEMISH REGION:

A handwritten signature in cursive script, enclosed within a large, hand-drawn oval. The signature is more stylized and less legible than the previous ones.

FOR THE WALLOON REGION:

A handwritten signature in cursive script, appearing to read 'Jean Verhulst', enclosed within a large, hand-drawn oval loop.

**FOR THE BRUSSELS-CAPITAL
REGION:**

A handwritten signature in cursive script, appearing to read 'Jean Verhulst', enclosed within a large, hand-drawn oval loop.