

**ADDITIONAL 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 14 NOVEMBER 1996**

The Government of the Republic of Uzbekistan and the Government of the Kingdom of Belgium,

Desiring to amend the Convention between the Republic of Uzbekistan and the Kingdom of Belgium 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 14 November 1996 (hereinafter referred to as "the Convention"),

Have agreed as follows :

**Article 1**

Paragraph 1 of Article 21 of the Convention shall be deleted and replaced by the following :

« § 1. Items of income of a resident of a Contracting State, wherever arising, not dealt with in the foregoing Articles of this Convention shall be taxable only in that State. »

**Article 2**

Paragraph 2 of Article 29 of the Convention shall be deleted and replaced by the following :

« § 2. The provisions of the Convention shall have effect :

a) in Belgium :

(i) with respect to taxes due at source on income credited or payable on or after January 1st, 1997;

(ii) with respect to other taxes charged on income of taxable periods beginning on or after January 1st, 1997;

(iii) with respect to taxes on capital charged on elements of capital existing on January 1st, 1997;

b) in Uzbekistan :

(i) with respect to taxes withheld at source on income received on or after January 1st, 1997;

(ii) with respect to other taxes on income and property for any taxable year beginning on or after January 1st, 1997. »

### **Article 3**

1. Each Contracting State shall notify the other Contracting State of the completion of the procedures required by its laws for the bringing into force of this additional Protocol.
2. This additional Protocol shall enter into force on the date on which the Convention enters into force.

### **Article 4**

This additional Protocol shall remain in force as long as the Convention itself remains in force.

Done in duplicate at Tashkent, on 17 April, 1998, in the English language.

FOR THE GOVERNMENT OF THE KINGDOM OF BELGIUM :

J.-L. DEHAENE,

Prime Minister

FOR THE GOVERNMENT OF THE REPUBLIC OF UZBEKISTAN :

KARINOV,

President