

KINGDOM OF BELGIUM

Status of List of Reservations and Notifications upon deposit of the Instrument of Ratification

This document contains the list of reservations and notifications made by Belgium as confirmed upon deposit of the instrument of ratification pursuant 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	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
	the Prevention of Fiscal Evasion with 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	Agreement between the Government of the Kingdom of Belgium and the Government of the Republic of Botswana for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Botswana	Original	30-11-2017	N/A
13	Convention entre le Royaume de	Brazil	Original	23-06-1972	13-07-1973

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	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		Amending Instrument (a)	20-11-2002	23-10-2007
14	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
15	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
16	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
17	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
18	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
19	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
20	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
21	Convention between the Kingdom of	Czech	Original	16-12-1996	24-07-2000

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	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	Republic	Amending Instrument (a)	15-03-2010	13-01-2015
22	Convention entre la Belgique et le 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	Denmark	Original	16-10-1969	31-12-1970
			Amending Instrument (a)	27-09-1999	25-04-2003
			Amending Instrument (b)	07-07-2009	18-07-2013
23	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
24	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
25	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
26	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
27	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
28	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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
29	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
30	Convention between the Kingdom of Belgium and the Republic of Ghana for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	Ghana	Original	22-06-2005	17-10-2008
31	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	24-07-2017
32	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
33	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
34	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	14-04-2015
35	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
36	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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
37	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
38	Agreement between the Kingdom of Belgium and the Isle of Man for the avoidance of double taxation and the prevention of tax fraud with respect to taxes on income	Isle of Man	Original	16-07-2009	N/A
39	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
40	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
41	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
42	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
43	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
44	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
45	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
46	Convention between the Kingdom of Belgium and the State of Kuwait for	Kuwait	Original	10-03-1990	28-10-2000

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	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				
47	Convention between the Kingdom of Belgium and the Republic of Latvia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Latvia	Original	21-04-1999	07-05-2003
48	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
49	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
50	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
51	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	17-07-2017
52	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
53	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
54	Convention between the Kingdom of Belgium and the Republic of Mauritius for the avoidance of double	Mauritius	Original	04-07-1995	28-01-1999

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	taxation and the prevention of fiscal evasion with respect to taxes on income				
55	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 revenu	Mexico	Original	24-11-1992	01-02-1997
			Amending Instrument (a)	26-08-2013	19-08-2017
56	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
57	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
58	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
59	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
60	Convention entre le Royaume de 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
61	Convention entre le Royaume de Belgique et le Royaume des Pays-Bas tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune	Netherlands	Original	05-06-2001	31-12-2002
			Amending Instrument (a)	23-06-2009	01-09-2013
62	Convention between the Government of Belgium and the Government of New Zealand for the avoidance of double taxation and the	New-Zealand	Original	15-09-1981	08-12-1983
			Amending Instrument (a)	07-12-2009	N/A

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	prevention of fiscal evasion with respect to taxes on income				
63	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
64	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
65	Convention between the Kingdom of 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	Pakistan	Original	17-03-1980	02-09-1983
66	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
67	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	02-05-2018
68	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
69	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
70	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

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
71	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
72	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 (new)	Original	19-05-2015	N/A
			Amending Instrument (a)	30-01-2018	N/A
73	Convention between the Kingdom of Belgium and the Republic of Rwanda for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital	Rwanda	Original	16-04-2007	06-07-2010
			Amending Instrument (a)	17-05-2010	N/A
74	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
75	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
76	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
77	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	10-09-2015
			Amending Instrument (a)	14-07-2009	22-06-2016
78	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
79	Convention between the Government of the Kingdom of Belgium and the Government of the Slovak Republic for the avoidance of	Slovak Republic	Original	15-01-1997	13-06-2000

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
80	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
81	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
82	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
83	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
84	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
85	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
86	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
87	Agreement between the Kingdom of Belgium and the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion	Thailand	Original	16-10-1978	28-12-1980

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	with respect to taxes on income and capital				
88	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
89	Agreement between the Kingdom of Belgium and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	02-06-1987	08-10-1991
			Amending Instrument (a)	09-07-2013	N/A
90	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
91	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
92	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
93	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
94	Convention between the Government of the Kingdom of Belgium and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains	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
95	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	United States	Original	27-11-2006	28-12-2007

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	prevention of fiscal evasion with respect to taxes on income				
96	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	04-08-2017
97	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	Uzbekistan	Original	14-11-1996	08-07-1999
			Amending Instrument (a)	17-04-1998	08-07-1999
			Amending Instrument (b)	18-02-2015	N/A
98	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
99	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
27	France	Article 1 (4)
38	Isle of Man	Protocol (2)
49	Luxembourg	Article 4 (1), second sentence
57	Moldova	Article 1 (2)
61	Netherlands	Protocol (2) and Protocol (4)(b)
62	New Zealand	Article 4 (1), second sentence
84	Sweden	Article 4(1), second sentence
88	Tunisia	Article 4 (1), second sentence
95	United States	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	Botswana	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,
13	Brazil	désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu,
14	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,
15	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,
16	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,
17	China	DESIRING to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
18	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,
19	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,
20	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,
21	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,
22	Denmark	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune,
23	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,
24	Egypt	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
25	Estonia	DESIRING to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	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,
29	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

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
30	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,
31	Greece	DESIREUX de conclure une Convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu,
32	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,
33	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 > ,
34	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,
35	India	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
36	Indonesia	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;
38	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,
39	Israel	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and capital,
41	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,
42	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,
43	USSR - Kirghizstan	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
44	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,
45	Yugoslavia - Kosovo	desiring to conclude a Convention for the avoidance of double taxation of income and capital,
46	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>
47	Latvia	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	Lithuania	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
49	Luxembourg	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune,
50	Macau	DESIRING to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
51	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,
52	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53	Malta	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion,
54	Mauritius	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
55	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,
56	USSR-Moldova	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
57	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,
58	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,
59	Yugoslavia - Montenegro	desiring to conclude a Convention for the avoidance of double taxation of income and capital,
60	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,
61	Netherlands	Désireux que soit conclue entre les deux Etats une nouvelle Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
62	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,
63	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,
64	Oman	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	Pakistan	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
66	Philippines	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
67	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,
68	Portugal	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu,
69	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>,
70	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,
71	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,
72	Russia (new)	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,
73	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,
74	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,>
75	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,
76	Yugoslavia - Serbia	desiring to conclude a Convention for the avoidance of double taxation of income and capital,
77	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
78	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
79	Slovak 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,

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
80	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,
81	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,
82	Spain	DÉSIREUX de conclure une nouvelle Convention 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,
83	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,
84	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,
85	USSR - Tajikistan	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
86	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,
87	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,
88	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,
89	Turkey	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income,
90	USSR - Turkmenistan	DESIREUX de conclure une Convention pour éviter la double imposition des revenus et de la fortune,
91	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,
92	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>,
93	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,
94	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,
95	United States	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
96	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,
97	Uzbekistan	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,
98	Venezuela	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
99	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	Botswana
13	Brazil
15	Canada
16	Chile
17	China
18	Congo (Democratic republic)
19	Croatia
20	Cyprus
21	Czech Republic
22	Denmark
23	Ecuador
24	Egypt
25	Estonia
26	Finland
27	France
30	Ghana
31	Greece

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

Listed Agreement Number	Other Contracting Jurisdiction
85	USSR - Tajikistan
87	Thailand
88	Tunisia
89	Turkey
90	USSR - Turkmenistan
93	United Arab Emirates
94	United Kingdom
95	United States
96	Uruguay
97	Uzbekistan
98	Venezuela
99	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
12	Botswana	Article 10(6)
		Article 11(8)
		Article 12(7)
16	Chile	Article 10(6)
		Article 11(7)
		Article 12(7)
17	China	Article 10(6)
		Article 11(8)
		Article 12(7)
18	Congo (Democratic Republic)	Protocol(4)
25	Estonia	Article 28
31	Greece	Article 11(8)
		Article 12(7)
38	Isle of man	Article 23
42	Kazakhstan	Article 11(8)
		Article 12(7)
47	Latvia	Article 29
48	Lithuania	Article 29
50	Macau	Article 28
51	Macedonia	Protocol(8)(c)
55	Mexico	Protocol(3)
57	Moldova	Article 27
63	Nigeria	Article 10(5)
		Article 11(6)
		Article 12(6)
64	Oman	Article 10(7)
		Article 11(9)
		Article 12(7)
		Protocol (10)
69	Qatar	Article 28
72	Russia (new)	Article 27
73	Rwanda	Protocol (5)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
74	San Marino	Article 23
77	Seychelles	Article 27
86	Tajikistan	Article 29
88	Tunisia	Protocol (Ad article 23, paragraphe 2, a) et b))
92	Ukraine	Article 12(7)
		Protocol (1), second sentence
94	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)
8	Bahrain	Article 10(2), second sentence
10	Belarus	Article 10(2)(a)
11	Yugoslavia - Bosnia and Herzegovina	Article 10(2)(a)
12	Botswana	Article 10(2)(b)
13	Brazil	Article 10(2)(a) (after amendment by Article III of (a))
15	Canada	Article 10(2)(a)
16	Chile	Article 10(2), second sentence
17	China	Article 10(2)(a)
18	Congo (Democratic Republic)	Article 10(2)(a)(i) and (b)(i)
19	Croatia	Article 10(2)(a)
20	Cyprus	Article 10(2)(a)
21	Czech Republic	Article 10(2)(a)
22	Denmark	Article 10(2)(2) (after amendment by Article 6 of (a))
24	Egypt	Article 10(2)(b)(i)
25	Estonia	Article 10(2)(a)
26	Finland	Article 10(2)(a) (after amendment by Article 1 of (a))
27	France	Article 15(2)(a) (after amendment by Article 1 of (a))
29	Georgia	Article 10(2)(a)
30	Ghana	Article 10(2)(a)
31	Greece	Article 10(2)(a)
32	Hong Kong	Article 10(2), first sentence (a) and second sentence
34	Iceland	Article 10(2)(a)
36	Indonesia	Article 10(2)(a)
38	Isle of Man	Article 10(2)(a)(i)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
42	Kazakhstan	Article 10(2)(a) and Protocol 5
45	Yugoslavia - Kosovo	Article 10(2)(a)
47	Latvia	Article 10(2)(a)
48	Lithuania	Article 10(2)(a)
49	Luxembourg	Article 10(2), first sentence (a) and second sentence
50	Macau	Article 10(2), first sentence (a) and second sentence
51	Macedonia	Article 10(2), first sentence (a) and second sentence
52	Malaysia	Article 10(2)(a) and 3(a) (after amendment by Article VI of (b))
54	Mauritius	Article 10(2)(a)
55	Mexico	Article 10(2), second sentence (a) (after amendment by Article VI of (a))
57	Moldova	Article 10(2)(a)(i) and (b)(i)
58	Mongolia	Article 10(2)(a)
59	Yugoslavia - Montenegro	Article 10(2)(a)
60	Morocco	Article 10(2)(a)
61	Netherlands	Article 10(2)(a)
63	Nigeria	Article 10(2)(a)
64	Oman	Article 10(2)(a)
65	Pakistan	Article 10(2)
66	Philippines	Article 10(2)(a) (after amendment by Article III of (a))
67	Poland	Article 10(2), second sentence (a) (after amendment by Article II of (a))
69	Qatar	Article 10(2)(a)
70	Romania	Article 10(2)(a)
72	Russia (new)	Article 10(2)(a)
73	Rwanda	Article 10(2), second sentence (a)
74	San Marino	Article 10(2)(a) and (b)
76	Yugoslavia - Serbia	Article 10(2)(a)
77	Seychelles	Article 10(2), first sentence (a) and second sentence
78	Singapore	Article 10(2), first sentence (a) and second sentence
79	Slovak Republic	Article 10(2)(a)
80	Slovenia	Article 10(2)(a)
81	South Africa	Article 10(2)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
82	Spain	Article 10(2)(b)
84	Sweden	Article 10(2)(a)
86	Tajikistan	Article 10(2), second sentence (a)
87	Thailand	Article 10(2)(a)(1), (a)(2) and (b)(1)
88	Tunisia	Article 10(2)(a)
89	Turkey	Article 10(2)(a)
91	Uganda	Article 10(2)(a)
92	Ukraine	Article 10(2)(a)
93	United Arab Emirates	Article 10(2)(a)
94	United Kingdom	Article 10(3)(a) (after amendment by Article V of (a))
95	United States	Article 10(2)(a), (3)(a) and (4)(a)
96	Uruguay	Article 10(2)(a)
97	Uzbekistan	Article 10(2)(a)
98	Venezuela	Article 10(2)(a)
99	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 contain 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)
12	Botswana	Article 13(4)
15	Canada	Article 13(4)
16	Chile	Article 13(4)
17	China	Article 13(4)
18	Congo (Democratic Republic)	Article 13(4)
25	Estonia	Article 13(2) and Protocol (8)
32	Hong Kong	Article 13(4)
35	India	Article 13(4)
42	Kazakhstan	Article 13(2)
47	Latvia	Article 13(2) and Protocol (8)
48	Lithuania	Article 13(2) and Protocol (8)
55	Mexico	Article 13(5) and Protocol (6) (after amendment by Article IX(2) and XIX(4) of (a))
57	Moldova	Article 13(4)
60	Morocco	Article 13(4)
67	Poland	Article 13(4)
72	Russia (new)	Article 13(4) (after amendment by Article I of (a))
73	Rwanda	Article 14(4)
74	San Marino	Article 13(4)
82	Spain	Article 13(2)
92	Ukraine	Article 13(2)
96	Uruguay	Article 13(4)
98	Venezuela	Article 13(4)
99	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) (after amendment by Article II(b) of (a)) and Article 27(1)
6	Austria	Article 27(4)(2)
9	Bangladesh	Article 28
14	Bulgaria	Article 27
15	Canada	Article 27(3)
28	Gabon	Article 28(1)
33	Hungary	Article 27(1)
37	Ireland	Article 27(1)
39	Israel	Article 27(2)
40	Italy	Article 29(3)
41	Ivory Coast	Article 27(1)
43	USSR - Kirghizstan	Article 23(3)
46	Kuwait	Article 28(2)
52	Malaysia	Article 27(2) (before amendment by Article XIX of (b))
56	USSR - Moldova	Article 23(3)
65	Pakistan	Article 27(3)
75	Senegal	Article 27(1)
83	Sri Lanka	Article 27(1)
85	USSR - Tajikistan	Article 23(3)
87	Thailand	Article 28(1)
89	Turkey	Article 28(1)
90	USSR - Turkmenistan	Article 23(3)
94	United Kingdom	Article 28(5)
95	United States	Article 1 (4) and (5)

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

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 12(5) of the Convention, Belgium considers that the following agreements contain a provision described in Article 12(3)(a). The article and paragraph number of each such provision is identified below.

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
40	Italy	Article 5(4)
41	Ivory Coast	Article 5(4)
42	Kazakhstan	Article 5(5)
43	USSR - Kirghizstan	Article 5(5)
44	Korea (South)	Article 5(4)
45	Yugoslavia - Kosovo	Article 5(4)
46	Kuwait	Article 5(5)(a)
47	Latvia	Article 5(5)
48	Lithuania	Article 5(5)
49	Luxembourg	Article 5(4)
50	Macau	Article 5(5)
51	Macedonia	Article 5(5)
52	Malaysia	Article 5(5)(a)
53	Malta	Article 5(4)
54	Mauritius	Article 5(5)(a)
55	Mexico	Article 5(5)
56	USSR - Moldova	Article 5(5)
57	Moldova	Article 5(5)
58	Mongolia	Article 5(5)
59	Yugoslavia - Montenegro	Article 5(4)
60	Morocco	Article 5(5)(a)
61	Netherlands	Article 5(5)
62	New-Zealand	Article 5(6)
63	Nigeria	Article 5(6)(a)
64	Oman	Article 5(4)(a)
65	Pakistan	Article 5(4)(a)
66	Philippines	Article 5(4)(a)
67	Poland	Article 5(5)
68	Portugal	Article 5(4)
69	Qatar	Article 5(4)
70	Romania	Article 5(5)
71	Russia	Article 5(5)
72	Russia (new)	Article 5(5)
73	Rwanda	Article 5(5)
74	San Marino	Article 5(5)
75	Senegal	Article 5(5)(a)
76	Yugoslavia - Serbia	Article 5(4)
77	Seychelles	Article 5(4)
78	Singapore	Article 5(5)
79	Slovak Republic	Article 5(5)
80	Slovenia	Article 5(5)
81	South Africa	Article 5(5)
82	Spain	Article 5(5)
83	Sri Lanka	Article 5(5)(a)
84	Sweden	Article 5(5)
85	USSR – Tajikistan	Article 5(5)
86	Tajikistan	Article 5(5)
87	Thailand	Article 5(4)(a)
88	Tunisia	Article 5(4)(a)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
89	Turkey	Article 5(5)(a)
90	USSR - Turkmenistan	Article 5(5)
91	Uganda	Article 5(5)
92	Ukraine	Article 5(5)
93	United Arab Emirates	Article 5(5)
94	United Kingdom	Article 5(5)
95	United States	Article 5(5)
96	Uruguay	Article 5(5)
97	Uzbekistan	Article 5(5)
98	Venezuela	Article 5(4)
99	Vietnam	Article 5(5)(a)

Pursuant to Article 12(6) of the Convention, Belgium considers that the following agreements contain a provision described in Article 12(3)(b). The article and paragraph number of each such provision is identified below.

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
30	Ghana	Article 5(6)
31	Greece	Article 5(6)
32	Hong-Kong	Article 5(6)
33	Hungary	Article 5(6)
34	Iceland	Article 5(6)
35	India	Article 5(5)
36	Indonesia	Article 5(6)
37	Ireland	Article 5(5)
38	Isle of Man	Article 5(6)
39	Israel	Article 5(5)
40	Italy	Article 5(5)
41	Ivory Coast	Article 5(6)
42	Kazakhstan	Article 5(6)
43	USSR - Kirghizstan	Article 5(6)
44	Korea (South)	Article 5(5)
45	Yugoslavia - Kosovo	Article 5(5)
46	Kuwait	Article 5(6)
47	Latvia	Article 5(6)
48	Lithuania	Article 5(6)
49	Luxembourg	Article 5(5)
50	Macau	Article 5(6)
51	Macedonia	Article 5(6)
52	Malaysia	Article 5(6)
53	Malta	Article 5(5)
54	Mauritius	Article 5(6)
55	Mexico	Article 5(7)
56	USSR - Moldova	Article 5(6)
57	Moldova	Article 5(6)
58	Mongolia	Article 5(6)
59	Yugoslavia - Montenegro	Article 5(5)
60	Morocco	Article 5(7)
61	Netherlands	Article 5(6)
62	New-Zealand	Article 5(7)
63	Nigeria	Article 5(5)
64	Oman	Article 5(5)
65	Pakistan	Article 5(5)
66	Philippines	Article 5(6)
67	Poland	Article 5(6)
68	Portugal	Article 5(5)
69	Qatar	Article 5(6)
70	Romania	Article 5(6)
71	Russia	Article 5(6)
72	Russia (new)	Article 5(6)
73	Rwanda	Article 5(7)
74	San Marino	Article 5(6)
75	Senegal	Article 5(7)
76	Yugoslavia - Serbia	Article 5(5)
77	Seychelles	Article 5(5)
78	Singapore	Article 5(6)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
79	Slovak Republic	Article 5(6)
80	Slovenia	Article 5(6)
81	South Africa	Article 5(6)
82	Spain	Article 5(6)
83	Sri Lanka	Article 5(6)
84	Sweden	Article 5(6)
85	USSR – Tajikistan	Article 5(6)
86	Tajikistan	Article 5(6)
87	Thailand	Article 5(5)
88	Tunisia	Article 5(6)
89	Turkey	Article 5(6)
90	USSR - Turkmenistan	Article 5(6)
91	Uganda	Article 5(6)
92	Ukraine	Article 5(6)
93	United Arab Emirates	Article 5(6)
94	United Kingdom	Article 5(6)
95	United States	Article 5(6)
96	Uruguay	Article 5(6)
97	Uzbekistan	Article 5(6)
98	Venezuela	Article 5(5)
99	Vietnam	Article 5(6)

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	Botswana	Article 5(4)
13	Brazil	Article 5(3)
14	Bulgaria	Article 5(5)
15	Canada	Article 5(5)
16	Chile	Article 5(4)
17	China	Article 5(4)
18	Congo (Democratic Republic)	Article 5(4)
19	Croatia	Article 5(4)
20	Cyprus	Article 5(4)
21	Czech Republic	Article 5(4)
22	Denmark	Article 5(3)
23	Ecuador	Article 5(4)
24	Egypt	Article 5(4)
25	Estonia	Article 5(4)
26	Finland	Article 5(3)
27	France	Article 4(5)
28	Gabon	Article 5(4)
29	Georgia	Article 5(4)
30	Ghana	Article 5(4)
31	Greece	Article 5(4)
32	Hong Kong	Article 5(4)
33	Hungary	Article 5(4)

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
83	Sri Lanka	Article 5(4)
84	Sweden	Article 5(4)
85	USSR - Tajikistan	Article 5(3) et (4)
86	Tajikistan	Article 5(4)
87	Thailand	Article 5(3)
88	Tunisia	Article 5(3)
89	Turkey	Article 5(4)
90	USSR – Turkmenistan	Article 5(3) et (4)
91	Uganda	Article 5(4)
92	Ukraine	Article 5(4)
93	United Arab Emirates	Article 5(4)
94	United Kingdom	Article 5(4)
95	United States	Article 5(4)
96	Uruguay	Article 5(4)
97	Uzbekistan	Article 5(4)
98	Venezuela	Article 5(3)
99	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	Botswana	Article 25(1), first sentence
13	Brazil	Article 25(1), first sentence
14	Bulgaria	Article 25(1), first sentence
15	Canada	Article 25(1), first sentence
16	Chile	Article 25(1), first sentence
17	China	Article 25(1), first sentence
18	Congo (Democratic Republic)	Article 24(1), first sentence
19	Croatia	Article 25(1), first sentence
20	Cyprus	Article 25(1), first sentence
21	Czech Republic	Article 25(1), first sentence
22	Denmark	Article 25(1), first sentence
23	Ecuador	Article 25(1), first sentence
24	Egypt	Article 25(1), first sentence
25	Estonia	Article 24(1), first sentence
26	Finland	Article 26(1), first sentence
27	France	Article 24(3), first sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
28	Gabon	Article 25(1), first sentence
29	Georgia	Article 26(1), first sentence
30	Ghana	Article 25(1), first sentence
31	Greece	Article 24(1), first sentence
32	Hong-Kong	Article 24(1), first sentence
33	Hungary	Article 25(1), first sentence
34	Iceland	Article 25(1), first sentence
35	India	Article 25(1), first sentence
36	Indonesia	Article 24(1), first sentence
37	Ireland	Article 25(1), first sentence
38	Isle of Man	Article 26(1), first sentence
39	Israel	Article 25(1), first sentence
40	Italy	Article 25(1), first sentence and Protocol (5)
41	Ivory Coast	Article 24(1), first sentence
42	Kazakhstan	Article 25(1), first sentence
43	USSR - Kirghizstan	Article 21(1), first sentence
44	Korea (South)	Article 24(1), first sentence
45	Yugoslavia - Kosovo	Article 24(1), first sentence
46	Kuwait	Article 25(1), first sentence
47	Latvia	Article 25(1), first sentence
48	Lithuania	Article 25(1), first sentence
49	Luxembourg	Article 25(1), first sentence
50	Macau	Article 25(1), first sentence
52	Malaysia	Article 25(1), first sentence
53	Malta	Article 25(1), first sentence
54	Mauritius	Article 25(1), first sentence
55	Mexico	Article 24(1), first sentence
56	USSR - Moldova	Article 21(1), first sentence
57	Moldova	Article 24(1), first sentence
58	Mongolia	Article 25(1), first sentence
59	Yugoslavia - Montenegro	Article 24(1), first sentence
60	Morocco	Article 25(1), first sentence
61	Netherlands	Article 28(1), first sentence

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

Listed Agreement Number	Other Contracting Jurisdiction	Provision
94	United Kingdom	Article 25(1), first sentence
96	Uruguay	Article 24(1), first sentence
97	Uzbekistan	Article 25(1), first sentence
98	Venezuela	Article 25(1), first sentence
99	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
13	Brazil	Article 25(1), second sentence
15	Canada	Article 25(1), second sentence
22	Denmark	Article 25(1), second sentence
27	France	Article 24(3), second sentence
31	Greece	Article 24(1), second sentence
35	India	Article 25(1), second sentence
37	Ireland	Article 25(1), second sentence
39	Israel	Article 25(1), second sentence
40	Italy	Article 25(1), second sentence
49	Luxembourg	Article 25(1), second sentence
52	Malaysia	Article 25(1), second sentence
66	Philippines	Article 25(1), second sentence
68	Portugal	Article 24(1), second sentence (after renumbering by Article XIII of (a))
74	San Marino	Article 26(1), second sentence
89	Turkey	Article 25(1), second sentence and Protocol (9)
98	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
12	Botswana	Article 25(1), second sentence
14	Bulgaria	Article 25(1), second sentence
16	Chile	Article 25(1), second sentence
17	China	Article 25(1), second sentence
18	Congo (Democratic Republic)	Article 24(1), second sentence
19	Croatia	Article 25(1), second sentence
20	Cyprus	Article 25(1), second sentence
21	Czech Republic	Article 25(1), second sentence
23	Ecuador	Article 25(1), second sentence
24	Egypt	Article 25(1), second sentence
25	Estonia	Article 24(1), second sentence
26	Finland	Article 26(1), second sentence
28	Gabon	Article 25(1), second sentence
29	Georgia	Article 26(1), second sentence
30	Ghana	Article 25(1), second sentence
32	Hong-Kong	Article 24(1), second sentence
33	Hungary	Article 25(1), second sentence
34	Iceland	Article 25(1), second sentence
36	Indonesia	Article 24(1), second sentence
38	Isle of Man	Article 26(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
41	Ivory Coast	Article 24(1), second sentence
42	Kazakhstan	Article 25(1), second sentence
43	USSR - Kirghizstan	Article 21(1), second sentence
44	Korea (South)	Article 24(1), second sentence
45	Yugoslavia - Kosovo	Article 24(1), second sentence
46	Kuwait	Article 25(1), second sentence
47	Latvia	Article 25(1), second sentence
48	Lithuania	Article 25(1), second sentence
50	Macau	Article 25(1), second sentence
51	Macedonia	Article 24(1), second sentence
53	Malta	Article 25(1), second sentence
54	Mauritius	Article 25(1), second sentence
55	Mexico	Article 24(1), second sentence
56	USSR - Moldova	Article 21(1), second sentence
57	Moldova	Article 24(1), second sentence
58	Mongolia	Article 25(1), second sentence
59	Yugoslavia - Montenegro	Article 24(1), second sentence
60	Morocco	Article 25(1), second sentence
61	Netherlands	Article 28(1), second sentence
62	New-Zealand	Article 24(1), second sentence
63	Nigeria	Article 25(1), second sentence
64	Oman	Article 24(1), second sentence
65	Pakistan	Article 25(1), second sentence
67	Poland	Article 25(1), second sentence
69	Qatar	Article 25(1), second sentence
70	Romania	Article 26(1), second sentence
71	Russia	Article 25(1), second sentence
72	Russia (new)	Article 24(1), second sentence
73	Rwanda	Article 25(1), second sentence
75	Senegal	Article 24(1), second sentence
76	Yugoslavia - Serbia	Article 24(1), second sentence
77	Seychelles	Article 23(1), second sentence
78	Singapore	Article 24(1), second sentence

Listed Agreement Number	Other Contracting Jurisdiction	Provision
79	Slovak Republic	Article 25(1), second sentence
80	Slovenia	Article 25(1), second sentence
81	South Africa	Article 24(1), second sentence
82	Spain	Article 25(1), second sentence
83	Sri Lanka	Article 25(1), second sentence
84	Sweden	Article 25(1), second sentence
85	USSR - Tajikistan	Article 21(1), second sentence
86	Tajikistan	Article 26(1), second sentence
87	Thailand	Article 25(1), second sentence
88	Tunisia	Article 25(1), second sentence
90	USSR - Turkmenistan	Article 21(1), second sentence
91	Uganda	Article 26(1), second sentence
92	Ukraine	Article 25(1), second sentence
93	United Arab Emirates	Article 25(1), second sentence
94	United Kingdom	Article 25(1), second sentence
95	United States	Article 24(1), second sentence
96	Uruguay	Article 24(1), second sentence
97	Uzbekistan	Article 25(1), second sentence
99	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
22	Denmark
27	France
37	Ireland
39	Israel
49	Luxembourg
52	Malaysia
68	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
13	Brazil
14	Bulgaria
15	Canada
16	Chile
20	Cyprus
21	Czech Republic
22	Denmark
23	Ecuador
24	Egypt
26	Finland
27	France
28	Gabon
31	Greece
33	Hungary
36	Indonesia
37	Ireland
39	Israel
40	Italy
41	Ivory Coast
43	USSR - Kirghizstan
44	Korea (South)
45	Yugoslavia - Kosovo
46	Kuwait
52	Malaysia
53	Malta
54	Mauritius

Listed Agreement Number	Other Contracting Jurisdiction
55	Mexico
56	USSR - Moldova
58	Mongolia
59	Yugoslavia - Montenegro
63	Nigeria
65	Pakistan
66	Philippines
68	Portugal
70	Romania
71	Russia
75	Senegal
76	Yugoslavia - Serbia
79	Slovak Republic
80	Slovenia
81	South Africa
82	Spain
83	Sri Lanka
84	Sweden
85	USSR - Tajikistan
87	Thailand
89	Turkey
90	USSR - Turkmenistan
93	United Arab Emirates
98	Venezuela
99	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
13	Brazil
22	Denmark

Listed Agreement Number	Other Contracting Jurisdiction
26	Finland
27	France
37	Ireland
39	Israel
41	Ivory Coast
44	Korea (South)
45	Yugoslavia - Kosovo
49	Luxembourg
52	Malaysia
53	Malta
59	Yugoslavia - Montenegro
66	Philippines
68	Portugal
76	Yugoslavia – Serbia
87	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	Botswana
13	Brazil
14	Bulgaria
15	Canada

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

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

Listed Agreement Number	Other Contracting Jurisdiction
82	Spain
83	Sri Lanka
84	Sweden
85	USSR - Tajikistan
86	Tajikistan
87	Thailand
88	Tunisia
89	Turkey
90	USSR - Turkmenistan
91	Uganda
92	Ukraine
93	United Arab Emirates
94	United Kingdom
95	United States
96	Uruguay
97	Uzbekistan
98	Venezuela
99	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)
12	Botswana	Article 9(2)
15	Canada	Article 9(2)
16	Chile	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
17	China	Article 9(2)
18	Congo (Democratic Republic)	Article 9(2)
19	Croatia	Article 9(2)
25	Estonia	Article 9(2)
26	Finland	Article 9(2)
27	France	Article 5 (4), second sentence
29	Georgia	Article 9(2)
30	Ghana	Article 9(2)
32	Hong Kong	Article 9(2)
34	Iceland	Article 9(2)
38	Isle of Man	Article 9(2)
46	Kuwait	Article 9(2)
47	Latvia	Article 9(2)
48	Lithuania	Article 9(2)
50	Macau	Article 9(2)
51	Macedonia	Article 9(2)
52	Malaysia	Article 9(2) (After amendment by Article V of (b))
57	Moldova	Article 9(2)
60	Morocco	Article 9(2)
61	Netherlands	Article 9(2)
62	New-Zealand	Article 9(2) (After amendment by Article 4 of (a))
63	Nigeria	Article 9(2)
64	Oman	Article 9(2)
66	Philippines	Article 9(2)
67	Poland	Article 9(2)
69	Qatar	Article 9(2)
70	Romania	Article 9(2)
72	Russia (new)	Article 9(2)
73	Rwanda	Article 9(2)
74	San Marino	Article 9(2)
77	Seychelles	Article 9(2)
78	Singapore	Article 9(2)
81	South Africa	Article 9(2)
82	Spain	Article 9(2)
83	Sri Lanka	Article 9(2)
86	Tajikistan	Article 9(2)
88	Tunisia	Article 9(2)
89	Turkey	Article 9(2)
91	Uganda	Article 9(2)
92	Ukraine	Article 9(2)
94	United Kingdom	Article 9(2)
95	United States	Article 9 (2)
96	Uruguay	Article 9(2)
97	Uzbekistan	Article 9(2)

Listed Agreement Number	Other Contracting Jurisdiction	Provision
99	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
12	Botswana	Article 25 (6)

38	Isle of Man	Article 26 (6)
57	Moldova	Article 24 (6)
67	Poland	Article 25 (6) (after amendment by Article VII of (a))
94	United Kingdom	Article 25 (5) (after amendment by Article XVII(2) of (a))
95	United States	Article 24 (7) and (8) and Protocol (6)
96	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
52	Malaysia	Article 25(5) (after amendment by Article XVII of (b))
55	Mexico	Protocol (9) (after amendment by Article XIX (7) of (a))
72	Russia (new)	Protocol (4)
86	Tajikistan	Article 26(6)