

Belgium

A. Progress in the implementation of the minimum standard

Belgium has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. Its agreement with Japan complies with the minimum standard.

Belgium signed the MLI in 2017 and deposited its instrument of ratification on 26 June 2019, listing 90 tax agreements.¹⁵ The MLI entered into force for Belgium on 1 October 2019.

Belgium is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Belgium indicated in its response of the Peer Review questionnaire that bilateral negotiations would be used with Chinese Taipei, Germany, Norway and Switzerland.

B. Implementation issues

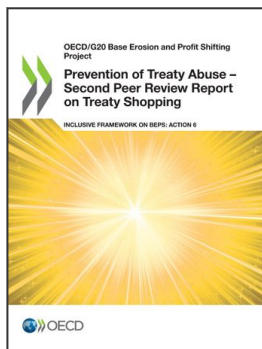
No jurisdiction has raised any concerns about their agreements with Belgium.

Summary of the jurisdiction response – Belgium

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	N/A	
3	Argentina	No	N/A	Yes	N/A	
4	Armenia	No	N/A	Yes	N/A	
5	Australia	No	N/A	Yes	N/A	
6	Austria	No	N/A	Yes	N/A	
7	Azerbaijan*	No	N/A	Yes	N/A	
8	Bahrain	No	N/A	Yes	N/A	
9	Bangladesh*	No	N/A	Yes	N/A	
10	Belarus*	No	N/A	Yes	N/A	
11	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
12	Brazil	No	N/A	Yes	N/A	
13	Bulgaria	No	N/A	Yes	N/A	
14	Canada	No	N/A	Yes	N/A	
15	Chile	No	N/A	Yes	N/A	
16	China (People's Republic of)	No	N/A	Yes	N/A	
17	Chinese Taipei*	No	N/A	No	N/A	
18	Congo	No	N/A	Yes	N/A	

19	Cote d'Ivoire	No	N/A	Yes	N/A	
20	Croatia	No	N/A	Yes	N/A	
21	Cyprus*	No	N/A	Yes	N/A	
22	Czech Republic	No	N/A	Yes	N/A	
23	Denmark	No	N/A	Yes	N/A	
24	Ecuador*	No	N/A	Yes	N/A	
25	Egypt	No	N/A	Yes	N/A	
26	Estonia	No	N/A	Yes	N/A	
27	Finland	No	N/A	Yes	N/A	
28	France	No	N/A	Yes	N/A	
29	Gabon	No	N/A	Yes	N/A	
30	Georgia	No	N/A	Yes	N/A	
31	Germany	No	N/A	No	N/A	
32	Ghana*	No	N/A	Yes	N/A	
33	Greece	No	N/A	Yes	N/A	
34	Hong Kong (China)	No	N/A	Yes	N/A	
35	Hungary	No	N/A	Yes	N/A	
36	Iceland	No	N/A	Yes	N/A	
37	India	No	N/A	Yes	N/A	
38	Indonesia	No	N/A	Yes	N/A	
39	Ireland	No	N/A	Yes	N/A	
40	Israel	No	N/A	Yes	N/A	
41	Italy	No	N/A	Yes	N/A	
42	Japan	Yes	PPT and LOB	N/A	N/A	
43	Kazakhstan	No	N/A	Yes	N/A	
44	Korea	No	N/A	Yes	N/A	
45	Kosovo*	No	N/A	Yes	N/A	
46	Kuwait*	No	N/A	Yes	N/A	
47	Kyrgyzstan*	No	N/A	Yes	N/A	
48	Latvia	No	N/A	Yes	N/A	
49	Lithuania	No	N/A	Yes	N/A	
50	Luxembourg	No	N/A	Yes	N/A	
51	North Macedonia	No	N/A	Yes	N/A	
52	Malaysia	No	N/A	Yes	N/A	
53	Malta	No	N/A	Yes	N/A	
54	Mauritius	No	N/A	Yes	N/A	
55	Mexico	No	N/A	Yes	N/A	
56	Moldova*	No	N/A	Yes	N/A	
57	Mongolia	No	N/A	Yes	N/A	
58	Montenegro*	No	N/A	Yes	N/A	
59	Morocco	No	N/A	Yes	N/A	
60	Netherlands	No	N/A	Yes	N/A	
61	New Zealand	No	N/A	Yes	N/A	
62	Nigeria	No	N/A	Yes	N/A	
63	Norway	No	N/A	No	N/A	
64	Pakistan	No	N/A	Yes	N/A	
65	Philippines*	No	N/A	Yes	N/A	
66	Poland	No	N/A	Yes	N/A	
67	Portugal	No	N/A	Yes	N/A	
68	Romania	No	N/A	Yes	N/A	
69	Russia	No	N/A	Yes	N/A	
70	Rwanda*	No	N/A	Yes	N/A	
71	San Marino	No	N/A	Yes	N/A	

72	Senegal	No	N/A	Yes	N/A	
73	Serbia	No	N/A	Yes	N/A	
74	Seychelles	No	N/A	Yes	N/A	
75	Singapore	No	N/A	Yes	N/A	
76	Slovak Republic	No	N/A	Yes	N/A	
77	Slovenia	No	N/A	Yes	N/A	
78	South Africa	No	N/A	Yes	N/A	
79	Spain	No	N/A	Yes	N/A	
80	Sri Lanka	No	N/A	Yes	N/A	
81	Sweden	No	N/A	Yes	N/A	
82	Switzerland	No	N/A	No	N/A	
83	Tajikistan*	No	N/A	Yes	N/A	
84	Thailand	No	N/A	Yes	N/A	
85	Tunisia	No	N/A	Yes	N/A	
86	Turkey	No	N/A	Yes	N/A	
87	Turkmenistan*	No	N/A	Yes	N/A	
88	Ukraine	No	N/A	Yes	N/A	
89	United Arab Emirates	No	N/A	Yes	N/A	
90	United Kingdom	No	N/A	Yes	N/A	
91	United States	No	N/A	Yes	N/A	
92	Uruguay	No	N/A	Yes	N/A	
93	Uzbekistan*	No	N/A	Yes	N/A	
94	Venezuela*	No	N/A	Yes	N/A	
95	Viet Nam	No	N/A	Yes	N/A	



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