

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. Forty-five of those agreements comply with the minimum standard.

Belgium signed the MLI in 2017 and deposited its instrument of ratification on 26 June 2019. The MLI entered into force for Belgium on 1 October 2019. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

Belgium has not listed its agreements with Germany, Norway and Switzerland under the MLI but has signed a bilateral complying instrument in respect of the agreement with Norway and indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in the agreements with Germany and Switzerland.

Belgium is implementing the minimum standard through the inclusion of the preamble statement and the PPT.²¹

B. Conclusion

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

Summary of the jurisdiction response - Belgium

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania*	Yes MLI		PPT
2	Algeria*	No	No	PPT
3	Argentina	No	Yes MLI	PPT
4	Armenia	No	Yes MLI	PPT
5	Australia	Yes MLI		PPT
6	Austria	Yes MLI		PPT
7	Azerbaijan*	No	No	PPT
8	Bahrain	No	Yes MLI	PPT
9	Bangladesh*	No	No	PPT
10	Belarus	No	No	PPT
11	Bosnia-Herzegovina	Yes MLI		PPT
12	Brazil	No	No	PPT
13	Bulgaria	No	Yes MLI	PPT
14	Canada	Yes MLI		PPT
15	Chile	Yes MLI		PPT
16	China (People's Republic of)	No	Yes MLI	PPT
17	Côte d'Ivoire	No	Yes MLI	PPT
18	Croatia	Yes MLI		PPT

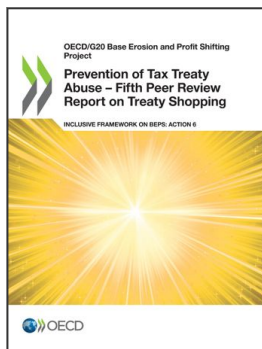
²¹ For its agreements listed under the MLI, Belgium is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). In the case of the agreement concluded with Japan, Belgium has supplemented the PPT with an LOB.

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

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

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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