

# 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. 24 of those agreements, the agreements with Australia, Austria, Canada, Denmark, Finland, France, Georgia, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, New Zealand, Poland, Serbia, Singapore, the Slovak Republic, Slovenia, Ukraine, the United Arab Emirates and the United Kingdom, 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. Belgium has not listed its agreements with Germany, Norway and Switzerland but indicated in its response of the Peer Review questionnaire that bilateral negotiations would be pursued to bring those agreements into compliance with the minimum standard.

Belgium is generally implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>20</sup>

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

## 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	Yes	PPT alone	N/A	N/A	
6	Austria	Yes	PPT alone	N/A	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-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	Yes	PPT alone	N/A	N/A	
15	Chile	No	N/A	Yes	N/A	

<sup>20</sup> 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).

16	China (People's Republic of)	No	N/A	Yes	N/A
17	Chinese Taipei*	No	N/A	No	N/A
18	Democratic Republic of the Congo	No	N/A	Yes	N/A
19	Côte 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	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A
28	France	Yes	PPT alone	N/A	N/A
29	Gabon	No	N/A	Yes	N/A
30	Georgia	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A
37	India	Yes	PPT alone	N/A	N/A
38	Indonesia	No	N/A	Yes	N/A
39	Ireland	Yes	PPT alone	N/A	N/A
40	Israel	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A
50	Luxembourg	Yes	PPT alone	N/A	N/A
51	Malaysia	No	N/A	Yes	N/A
52	Malta	Yes	PPT alone	N/A	N/A
53	Mauritius	No	N/A	Yes	N/A
54	Mexico	No	N/A	Yes	N/A
55	Moldova*	No	N/A	Yes	N/A
56	Mongolia	No	N/A	Yes	N/A
57	Montenegro	No	N/A	Yes	N/A
58	Morocco	No	N/A	Yes	N/A
59	Netherlands	No	N/A	Yes	N/A
60	New Zealand	Yes	PPT alone	N/A	N/A
61	Nigeria	No	N/A	Yes	N/A
62	North Macedonia	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	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
74	Seychelles	No	N/A	Yes	N/A	
75	Singapore	Yes	PPT alone	N/A	N/A	
76	Slovak Republic	Yes	PPT alone	N/A	N/A	
77	Slovenia	Yes	PPT alone	N/A	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	Yes	PPT alone	N/A	N/A	
89	United Arab Emirates	Yes	PPT alone	N/A	N/A	
90	United Kingdom	Yes	PPT alone	N/A	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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