Draft Order in Council laid before the House of Commons under section 5(2) of the Taxation (International and Other Provisions) Act 2010 and section 173(7) of the Finance Act 2006, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2014 No.

CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX
PETROLEUM REVENUE TAX

The Double Taxation Relief and International Tax Enforcement (Belgium) Order 2014

Made - - - - [day] [Month] 2014

At the Court at Buckingham Palace, the [date] day of [Month] 2014

Present,

The Queen's Most Excellent Majesty in Council

A draft of this Order was laid before the House of Commons in accordance with section 5(2) of the Taxation (International and Other Provisions) Act 2010(**1**) and section 173(7) of the Finance Act 2006(**2**) and approved by a resolution of that House.

Accordingly, Her Majesty, in exercise of the powers conferred upon Her by section 2 of the Taxation (International and Other Provisions) Act 2010 and section 173(1) to (3) of the Finance Act 2006, by and with the advice of Her Privy Council, orders as follows—

Citation

1. This Order may be cited as the Double Taxation Relief and International Tax Enforcement (Belgium) Order 2014.

(**1**) 2010 c. 8.
(**2**) 2006 c. 25.

Double taxation and international tax enforcement arrangements to have effect

2. It is declared that—

(a) the arrangements specified in the Protocol set out in the Schedule to this Order, which amend the arrangements set out in the Schedule to the Double Taxation Relief (Taxes on Income) (Belgium) Order 1987(**3**), have been made with the Government of the Kingdom of Belgium, its regions and communities;

(b) the arrangements have been made with a view to affording relief from double taxation in relation to capital gains tax, corporation tax, income tax and petroleum revenue tax and taxes of a similar character imposed by the laws of the Kingdom of Belgium and the laws of its regions and communities and for the purposes of assisting international tax enforcement; and

(c) it is expedient that those arrangements should have effect.

Name
Clerk of the Privy Council

(**3**) S.I. 1987/2053; the arrangements scheduled to which were previously amended by the arrangements scheduled to S.I. 2010/2979.