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**Belgium
and
Belize**

Agreement between the Kingdom of Belgium and Belize for the exchange of information relating to tax matters. Brussels, 7 December 2009, and Belmopan, 29 December 2009

Entry into force: *4 March 2014, in accordance with article 11*

Authentic text: *English*

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**Belgique
et
Belize**

Accord entre le Royaume de Belgique et le Belize en vue de l'échange de renseignements en matière fiscale. Bruxelles, 7 décembre 2009, et Belmopan, 29 décembre 2009

Entrée en vigueur : *4 mars 2014, conformément à l'article 11*

Texte authentique : *anglais*

Enregistrement auprès du Secrétariat des Nations Unies : *Belgique, 8 juillet 2014*

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[ENGLISH TEXT – TEXTE ANGLAIS]

AGREEMENT
BETWEEN
THE KINGDOM OF BELGIUM
AND
BELIZE
FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

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THE GOVERNMENT OF THE KINGDOM OF BELGIUM

AND

THE GOVERNMENT OF BELIZE,

DESIRING to facilitate the exchange of information with respect to taxes,

HAVE AGREED as follows:

Article 1

Object and Scope of the Agreement

The Parties, through their competent authorities, shall provide assistance through exchange of information that is foreseeably relevant to the administration or enforcement of the domestic laws of the Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, enforcement or collection of tax with respect to persons subject to such taxes or to the investigation or prosecution of tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.

Article 2

Jurisdiction

A requested Party is not obliged to provide information which is neither held by its authorities, nor in the possession of, nor obtainable by persons who are within its territorial jurisdiction.

Article 3

Taxes Covered

1. This Agreement shall apply to the following taxes imposed by or on behalf of the Parties:
 - a) in the case of Belize
 - (i) the income tax (including surtax or surcharge);
 - (ii) the business tax;
 - (iii) the general sales tax;
 - b) in the case of Belgium
 - (i) the individual income tax;
 - (ii) the corporate income tax;
 - (iii) the income tax on legal entities;
 - (iv) the income tax on non-residents;
 - (v) the value added tax.
2. This Agreement shall apply also to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes if the Parties, through their competent authorities, so agree. The competent authority of each Party shall notify the other of any substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.

3. This Agreement shall not apply to taxes imposed in Belgium by its political subdivisions or local authorities.

Article 4

Definitions

1. In this Agreement:

- a) “Belize” means the land and sea areas as defined in Schedule 1 to the Belize Constitution, including the territorial waters and any other area in the sea and in the air within which Belize, in accordance with international law, exercises sovereign rights or its jurisdiction;
- b) “Belgium” means the Kingdom of Belgium; used in a geographical sense, it means the territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction;
- c) “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form;
- d) “public collective investment fund or scheme” means any collective investment scheme or fund in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
- e) “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- f) “competent authority” means,
 - (i) in the case of Belize, the Minister of Finance or his authorised representative; and
 - (ii) in the case of Belgium, the Minister of Finance or his authorised representative;
- g) “criminal laws” means all criminal laws designated as such under domestic law, irrespective of whether such are contained in the tax laws, the criminal code or other statutes;
- h) “criminal tax matters” means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party;
- i) “information” means any fact, statement, document or record in whatever form;
- j) “information gathering measures” means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;
- k) “person” means an individual, a company or any other body or group of persons;