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**Belgium
and
Antigua and Barbuda**

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

Entry into force: 9 November 2017 by notification, in accordance with article 12

Authentic text: *English*

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**Belgique
et
Antigua-et-Barbuda**

Accord entre le Royaume de Belgique et Antigua-et-Barbuda en vue de l'échange de renseignements en matière fiscale. Bruxelles, 7 décembre 2009

Entrée en vigueur : 9 novembre 2017 par notification, conformément à l'article 12

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

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THE GOVERNMENT OF THE KINGDOM OF BELGIUM

AND

THE GOVERNMENT OF ANTIGUA AND BARBUDA,

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

HAVE AGREED as follows:

Article 1
Object and Scope of the Agreement

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement. Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the recovery and enforcement of tax claims, or the investigation or prosecution of tax matters. 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. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

Article 2
Jurisdiction

A Requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

Article 3
Taxes Covered

1. The taxes which are the subject of this Agreement are
 - i) in the case of Antigua and Barbuda: taxes of every kind and description, including customs duties;
 - ii) in the case of Belgium: taxes of every kind and description, including customs duties, imposed by or on behalf of the Federal Government.
2. This Agreement shall also apply to any substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. Furthermore, the taxes covered may be expanded by mutual agreement of the Contracting Parties in the form of an exchange of letters. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

Article 4
Definitions

1. For the purposes of this Agreement, unless otherwise defined:
 - a) the term “Contracting Party” means Antigua and Barbuda or Belgium as the context requires;

- b) the term “Antigua and Barbuda” means the State of Antigua and Barbuda and the territorial waters thereof;
- c) the term “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;
- d) the term “competent authority” means
 - i) in the case of Antigua and Barbuda, the Minister of Finance or an authorised representative of the Minister;
 - ii) in the case of Belgium, the Minister of Finance or his authorised representative;
- e) the term “person” includes an individual, a company and any other body of persons;
- f) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
- g) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public. Shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
- h) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
- i) the term “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Contracting Parties;
- j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form. The term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public. Units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;
- k) the term “tax” means any tax to which the Agreement applies;
- l) the term “applicant Party” means the Contracting Party requesting information;
- m) the term “requested Party” means the Contracting Party requested to provide information;
- n) the term “information gathering measures” means laws and administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;
- o) the term “information” means any fact, statement or record in any form whatever;
- p) the term “criminal tax matters” means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party;