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DRAFT STATUTORY INSTRUMENTS

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**2014 No.**

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

**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(1), 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.

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(1) [S.I. 1987/2053](#); the arrangements scheduled to which were previously amended by the arrangements scheduled to [S.I. 2010/2979](#).