

SCHEDULE

Article 2

SECOND PROTOCOL AMENDING THE CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE GOVERNMENT OF THE KINGDOM OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS, SIGNED AT BRUSSELS ON 1 JUNE 1987, AS AMENDED BY THE PROTOCOL SIGNED AT PARIS ON 24 JUNE 2009

THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND,

on the one hand, and

THE KINGDOM OF BELGIUM,

THE FLEMISH COMMUNITY,

THE FRENCH COMMUNITY,

THE GERMAN-SPEAKING COMMUNITY,

THE FLEMISH REGION,

THE WALLOON REGION,

and THE BRUSSELS-CAPITAL REGION,

on the other hand,

DESIRING to amend the Convention between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, signed at Brussels on 1 June 1987, as amended by the Protocol signed at Paris on 24 June 2009 (hereinafter referred to as “the Convention”),

HAVE AGREED as follows:

ARTICLE I

The text of paragraph 1 (j) (ii) of Article 3 of the Convention is deleted and replaced by the following:

“(ii) in Belgium, as the case may be, the Minister of Finance of the federal Government and/or of a Region and/or of a Community, or his authorised representative;”

ARTICLE II

The text of paragraph 1 of Article 26 of the Convention is deleted and replaced by the following:

“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or

enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.”

ARTICLE III

Each of the Contracting States shall notify the other Contracting State, through diplomatic channels, of the completion of the procedures required by its law for the bringing into force of this Protocol. The Protocol shall enter into force on the date of the later of these notifications and shall have effect, in the United Kingdom and in Belgium, with respect to taxable periods beginning on or after 1 January 2013 or, where there is no taxable period, for taxable events occurring on or after that date.

ARTICLE IV

This Protocol, which shall form an integral part of the Convention, shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

IN WITNESS WHEREOF, the undersigned duly authorised thereto, have signed this Protocol.

DONE in duplicate at London this thirteenth day of March 2014, in the English language.

**FOR THE UNITED KINGDOM
OF GREAT BRITAIN AND NORTHERN
IRELAND:**

David Gauke

FOR THE KINGDOM OF BELGIUM:

Didier Reynders

FOR THE FLEMISH COMMUNITY:

Geert De Proost

FOR THE FRENCH COMMUNITY:

Didier Reynders

**FOR THE GERMAN-SPEAKING
COMMUNITY:**

Didier Reynders

FOR THE FLEMISH REGION:

Geert De Proost

FOR THE WALLOON REGION:

Didier Reynders

**FOR THE BRUSSELS-CAPITAL
REGION:**

Didier Reynders