STATUTORY INSTRUMENTS

1987 No. 2053

The Double Taxation Relief (Taxes on Income) (Belgium) Order 1987

- **1.** This Order may be cited as the Double Taxation Relief (Taxes on Income) (Belgium) Order 1987.
 - 2. It is hereby declared—
 - (a) that the arrangements specified in the Convention set out in the Schedule to this Order have been made with the Government of the Kingdom of Belgium with a view to affording relief from double taxation in relation to income tax, corporation tax or capital gains tax and taxes of a similar character imposed by the laws of Belgium;
 - (b) that those arrangements include provisions with respect to the exchange of information necessary for carrying out the domestic laws of the United Kingdom and the laws of Belgium concerning taxes covered by the arrangements including, in particular, provisions about the prevention of fiscal evasion with respect to those taxes; and
 - (c) that it is expedient that those arrangements should have effect.

G I de Deney Clerk of the Privy Council