
STATUTORY INSTRUMENTS

1987 No. 2053

INCOME TAX

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

Made - - - - 26th November 1987

**THE DOUBLE TAXATION RELIEF (TAXES
ON INCOME) (BELGIUM) ORDER 1987**

1. This Order may be cited as the Double Taxation Relief...
2. It is hereby declared— (a) that the arrangements specified in...
Signature

SCHEDULE — 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

ARTICLE 1

Personal scope

This Convention shall apply to persons who are residents of...

ARTICLE 2

Taxes covered

1. The taxes which are the subject of this Convention are:...
2. The Convention shall also apply to any identical or substantially...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

ARTICLE 3

General definitions

1. In this Convention, unless the context otherwise requires:
2. As regards the application of the Convention by a Contracting...

ARTICLE 4

Residence

1. For the purposes of this Convention, the term “resident of...”
2. Where by reason of the provision of paragraph (1) of...
3. Where by reason of the provisions of paragraph (1) of...
4. Notwithstanding the provisions of this Article, the Government of a...

ARTICLE 5

Permanent establishment

1. For the purposes of this Convention, the term “permanent establishment”...
2. The term “permanent establishment” includes especially: (a) a place of...
3. A building site or construction or installation project constitutes a...
4. Notwithstanding the preceding provisions of this Article, the term “permanent...”
5. Notwithstanding the provisions of paragraphs (1) and (2) of this...
6. An enterprise shall not be deemed to have a permanent...
7. Nothing in this Article shall prevent an insurance enterprise of...
8. The fact that a company which is a resident of...

ARTICLE 6

Income from immovable property

1. Income derived by a resident of a Contracting State from...
2. The term “immovable property” shall have the meaning which it...
3. The provisions of paragraph (1) of this Article shall apply...
4. The provisions of paragraphs (1) and (3) of this Article...

ARTICLE 7

Business profits

1. The profits of an enterprise of a Contracting State shall...
2. Subject to the provisions of paragraph (3) of this Article,...
3. In determining the profits of a permanent establishment, there shall...
4. No profits shall be attributed to a permanent establishment by...
5. For the purposes of the preceding paragraphs of this Article,...
6. Where profits include items of income which are dealt with...

ARTICLE 8

Shipping, inland Waterways transport and air transport

1. Profits from the operation of ships or aircraft in international...
2. Profits from the operation of boats engaged in inland waterways...

3. If the place of effective management of a shipping enterprise...
4. Where profits within paragraph (1) of this Article are derived...

ARTICLE 9

Associated enterprises

1. Where (a) an enterprise of a Contracting State participates directly...
2. Where a Contracting State includes in the profits of an...

ARTICLE 10

Dividends

1. Dividends derived from a company which is a resident of...
2. However, such dividends may also be taxed in the Contracting...
3. As long as an individual resident in the United Kingdom...
4. The term “dividends” as used in this Article means income...
5. The provisions of paragraphs (1), (2) or, as the case...
6. Where a company is a resident of a Contracting State,...

ARTICLE 11

Interest

1. Interest arising in a Contracting State and paid to a...
2. However, such interest may also be taxed in the Contracting...
3. The term “interest” as used in this Article means income...
4. The provisions of paragraphs (1) and (2) of this Article...
5. Interest shall be deemed to arise in a Contracting State...
6. Where, by reason of a special relationship between the payer...
7. Any provision in the laws of either Contracting State relating...

ARTICLE 12

Royalties

1. Royalties derived and beneficially owned by a resident of a...
2. The term “royalties” as used in this Article means payments...
3. The provisions of paragraph (1) of this Article shall not...
4. Where, by reason of a special relationship between the payer...

ARTICLE 13

Capital gains

1. Gains derived by a resident of a Contracting State from...
2. Gains from the alienation of movable property forming part of...
3. Gains from the alienation of ships or aircraft operated in...
4. Gains from the alienation of any property other than that...

ARTICLE 14

Independent personal services

1. Income derived by a resident of a Contracting State in...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

2. The term “professional services” includes, especially, independent scientific, literary, artistic,...

ARTICLE 15

Dependent personal services

1. Subject to the provisions of Articles 16, 18 and 19...
2. Notwithstanding the provisions of paragraph (1) of this Article, remuneration...
3. Notwithstanding the preceding provisions of this Article, remuneration derived in...

ARTICLE 16

Directors' fees

Directors' fees and other similar payments derived by a resident...

ARTICLE 17

Artistes and athletes

1. Notwithstanding the provisions of Articles 14 and 15 of this...
2. Where income in respect of personal activities exercised by an...
3. The provisions of paragraphs (1) and (2) of this Article...

ARTICLE 18

Pensions

Subject to the provisions of paragraph (1) of Article 19...

ARTICLE 19

Government service

1. Remuneration, including pensions, paid by a Contracting State or a...
2. The provisions of Articles 15, 16 and 18 of this...

ARTICLE 20

Students

Payments which a student or business apprentice who is or...

ARTICLE 21

Offshore activities

1. The provisions of this Article shall apply notwithstanding any other...
2. An enterprise of a Contracting State which carries on offshore...
3. Profits from the transportation of supplies or personnel by a...
4. A resident of a Contracting State who carries on offshore...
5. (a) Subject to sub-paragraphs (b) and (c) of this paragraph,...

ARTICLE 22

Other income

1. Items of income of a resident of a Contracting State,...
2. The provisions of paragraph (1) of this Article shall not...

ARTICLE 23

Elimination of double taxation

1. Subject to the provisions of the law of the United...
2. In the case of Belgium, double taxation shall be avoided...
3. For the purposes of this Article profits or remuneration for...

ARTICLE 24

Non-discrimination

1. Nationals of a Contracting State shall not be subjected in...
2. The taxation on a permanent establishment which an enterprise of...
3. Nothing in this Article shall be construed as preventing Belgium:...
4. Nothing contained in this Article shall be construed as obliging...
5. Except where the provisions of paragraph (1) of Article 9,...
6. Enterprises of a Contracting State, the capital of which is...
7. The provisions of this Article shall apply to taxes of...

ARTICLE 25

Mutual agreement procedure

1. Where a person considers that the actions of one or...
2. The competent authority shall endeavour, if the objection appears to...
3. The competent authorities of the Contracting States shall endeavour to...
4. The competent authorities of the Contracting States may communicate with...

ARTICLE 26

Exchange of information

1. The competent authorities of the Contracting States shall exchange such...
2. In no case shall the provisions of paragraph (1) of...

ARTICLE 27

Members of diplomatic or permanent missions and consular posts

1. Nothing in this Convention shall affect any fiscal privileges accorded...
2. The Convention shall not apply to international organisations, to organs...

ARTICLE 28

Miscellaneous rules

1. Where under any provision of this Convention income from a...

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

2. Subject to the provisions of paragraph (4) of this Article,...
3. Subject to the provisions of paragraph (4) of this Article,...
4. Nothing in the Convention shall entitle an individual who is...
5. The provisions of the Convention shall not limit the taxation...
6. The provisions of the Convention shall not be construed so...

ARTICLE 29

Entry into force

1. Each of the Contracting States shall notify the other Contracting...
2. The Convention between Her Britannic Majesty in respect of the...

ARTICLE 30

Termination

1. This Convention shall remain in force until denounced by a...
2. The termination of this Convention shall not have the effect...

Explanatory Note