



TREATY SERIES 2019
No. 8

**Protocol amending the Convention between Ireland and Belgium for
the Avoidance of Double Taxation and the Prevention of Fiscal
Evasion with respect to Taxes on Income, signed at Brussels on 24
June 1970**

Done at Luxembourg on 14 April 2014

Notifications of the completion of the procedures necessary for the entry into force of
the Protocol exchanged on 23 December 2014 and 14 May 2019

Entered into force on 14 May 2019

PROTOCOL AMENDING THE CONVENTION BETWEEN IRELAND AND BELGIUM FOR
THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL
EVASION WITH RESPECT TO TAXES ON INCOME, SIGNED AT BRUSSELS ON 24 JUNE
1970

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 Ireland and Belgium for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed at Brussels on 24 June 1970 (hereinafter referred to as “the Convention”),

HAVE AGREED as follows:

[Article I](#)

The text of paragraph 1, 8 (a) of Article 3 of the Convention is deleted and replaced by the following:

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

[Article II](#)

The text 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.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They

may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

(b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with the provisions of this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 of this Article but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 of this Article be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, trust, foundation, nominee or person acting in an agency or a fiduciary capacity, or because it relates to ownership interests in a person.”

Article III

1. 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 its provisions shall have effect:

a) with respect to criminal tax matters, from the date of entry into force of the Protocol;

b) with respect to all other tax matters:

(i) in relation to taxes due at source, for income credited or payable on or after the first day of the year next following the year in which the Protocol entered into force;

(ii) in relation to other taxes charged on income, for income of taxable periods beginning on or after the first day of the year next following the year in which the Protocol entered into force;

(iii) in relation to any other taxes, for any other tax due in respect of taxable events taking place on or after the first day of the year next following the year in which the Protocol entered into force.

2. The Irish text of the Convention shall cease to have effect from the dates on which this Protocol becomes effective for taxes in accordance with the relevant provisions of paragraph 1.

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 by their respective governments, have signed this Protocol.

DONE in duplicate at Luxembourg, on this 14th day of April 2014, in the English, French and Dutch languages, the three texts being equally authoritative.

FOR IRELAND:

FOR THE KINGDOM OF BELGIUM:

For the Flemish Community:

For the French Community:

For the German-speaking Community:

For the Flemish Region:

For the Walloon Region:

For the Brussels-Capital Region:

Eamon Gilmore

Didier Reynders

Minister for Foreign Affairs and Trade

Minister for Foreign Affairs,
Foreign Trade and European Affairs