

No. 7062

**BELGIUM
and
LUXEMBOURG**

**Agreement for the avoidance of double taxation with
respect to taxes on football pools. Signed at Brussels,
on 30 August 1962**

Official text: French.

Registered by Belgium on 10 January 1964.

**BELGIQUE
et
LUXEMBOURG**

**Accord ayant pour but d'éviter la double imposition en
matière de taxes perçues à l'occasion des concours de
pronostics sur matches de football. Signé à Bruxelles,
le 30 août 1962**

Texte officiel français.

Enregistré par la Belgique le 10 janvier 1964.

[TRANSLATION — TRADUCTION]

No. 7062. AGREEMENT¹ BETWEEN BELGIUM AND THE
GRAND DUCHY OF LUXEMBOURG FOR THE AVOID-
ANCE OF DOUBLE TAXATION WITH RESPECT TO
TAXES ON FOOTBALL POOLS. SIGNED AT BRUSSELS,
ON 30 AUGUST 1962

His Majesty the King of the Belgians and
Her Royal Highness the Grand Duchess of Luxembourg,
Desiring to avoid double taxation in respect of taxes on football pools,

Have decided to conclude an agreement for that purpose and have appointed as
their plenipotentiaries :

His Majesty the King of the Belgians :

His Excellency Mr. P.-H. Spaak, Minister for Foreign Affairs ;

Her Royal Highness the Grand Duchess of Luxembourg :

His Excellency Mr. N. Hommel, Ambassador Extraordinary and Plenipotentiary
in Brussels,

Who, having exchanged their full powers, found in good and due form, have agreed
on the following provisions :

Article 1

1. Organizers of football pools authorized to operate in the two Contracting States and having their fiscal domicile in one of those States shall be subject to the special provisions set forth below.
2. For the purposes of this Agreement, the fiscal domicile of an individual is his normal place of residence, this being understood to mean his permanent home, and that of a company constituting a body corporate is its actual head office.

¹ Came into force on 1 September 1962, the first day of the month following the date of signature, in accordance with article 6. The exchange of the instruments of ratification took place at Luxembourg on 12 December 1963.