

**No. 52567\***

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**Belgium  
and  
Liechtenstein**

**Agreement between the Kingdom of Belgium and the Principality of Liechtenstein for the exchange of information relating to tax matters (with protocol). Brussels, 10 November 2009**

**Entry into force:** *12 June 2014 by notification, in accordance with article 13*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *Belgium, 25 March 2015*

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**Belgique  
et  
Liechtenstein**

**Accord entre le Royaume de Belgique et la Principauté de Liechtenstein en vue de l'échange de renseignements en matière fiscale (avec protocole). Bruxelles, 10 novembre 2009**

**Entrée en vigueur :** *12 juin 2014 par notification, conformément à l'article 13*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Belgique, 25 mars 2015*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**  
**BETWEEN**  
**THE KINGDOM OF BELGIUM**  
**AND**  
**THE PRINCIPALITY OF LIECHTENSTEIN**  
**FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

**AGREEMENT  
BETWEEN  
THE KINGDOM OF BELGIUM  
AND  
THE PRINCIPALITY OF LIECHTENSTEIN  
FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS**

**THE GOVERNMENT OF THE KINGDOM OF BELGIUM**

**AND**

**THE GOVERNMENT OF THE PRINCIPALITY OF LIECHTENSTEIN,**

herein referred to as “the Contracting Parties”,

**WHEREAS** the Contracting Parties recognise that the well-developed economic ties between the Contracting Parties call for further cooperation;

**WHEREAS** the Contracting Parties wish to develop their relationship further by cooperating to their mutual benefits in the field of taxation;

**WHEREAS** the Contracting Parties wish to strengthen the ability of both Contracting Parties to enforce their respective tax laws; and

**WHEREAS** the Contracting Parties wish to establish the terms and conditions governing the exchange of information on tax matters;

**HAVE AGREED** as follows:

## **Article 1**

### **Object and Scope of the Agreement**

The Contracting Parties, through their competent authorities, shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment and collection of such taxes with respect to persons subject to such taxes or to the investigation in or prosecution of criminal tax matters in relation to such persons. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable.

## **Article 2**

### **Jurisdiction**

A requested Party is not obliged to provide information which is neither held by its authorities, nor in the possession or control of persons who are within its territorial jurisdiction.

## **Article 3**

### **Taxes Covered**

1. This Agreement shall apply to the following taxes:

- a) in the case of Liechtenstein,
  - (i) the personal income tax (Erwerbssteuer);
  - (ii) the corporate income tax (Ertragssteuer);
  - (iii) the corporation taxes (Gesellschaftssteuern);
  - (iv) the real estate capital gains tax (Grundstücksgewinnsteuer);
  - (v) the wealth tax (Vermögenssteuer);
  - (vi) the coupon tax (Couponsteuer);
  - (vii) the estate, inheritance and gift taxes (Nachlass-, Erbanfalls- und Schenkungssteuern); and
  - (viii) the value added tax,
- b) in the case of Belgium,
  - (i) the individual income tax;
  - (ii) the corporate income tax;
  - (iii) the income tax on legal entities;
  - (iv) the income tax on non-residents; and
  - (v) the value added tax.

2. This Agreement shall apply also to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes if the Contracting Parties, through their competent authorities, so agree. The competent authority of each Contracting Party shall notify the other of any substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.
3. This Agreement shall not apply to taxes imposed in both Contracting Parties by or on behalf of its political subdivisions or local authorities until the date on which Belgium shall notify Liechtenstein through diplomatic channels that Belgium agrees on such application.

#### **Article 4**

##### **Definitions**

1. In this Agreement, unless otherwise defined:
  - a) "Liechtenstein" means the Principality of Liechtenstein, and, when used in a geographical sense, the area in which the tax laws of the Principality of Liechtenstein apply;
  - b) "Belgium" means the Kingdom of Belgium; used in a geographical sense, it means the territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction;
  - c) "collective investment fund or scheme" means any pooled investment vehicle, irrespective of legal form;
  - d) "public collective investment fund or scheme" means any collective investment scheme or fund in which the purchase, sale or redemption of units, shares or other interests is not implicitly or explicitly restricted to a limited group of investors;
  - e) "company" means any body corporate, as well as entities and special asset endowments that are treated as a body corporate for tax purposes;
  - f) "competent authority" means,
    - (i) in the case of Liechtenstein, the Government of the Principality of Liechtenstein or its authorised representative; and
    - (ii) in the case of Belgium, the Minister of Finance or his authorised representative;
  - g) "criminal laws" means all criminal laws designated as such under domestic law, irrespective of whether such are contained in the tax laws, the criminal code or other statutes;
  - h) "criminal tax matters" means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the requesting Party;
  - i) "information" means any fact, statement or record in whatever form;
  - j) "information gathering measures" means administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;