

**No. 53730\***

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**Belgium  
and  
Dominica**

**Agreement between the Government of the Kingdom of Belgium and the Government of the Commonwealth of Dominica on the exchange of information with respect to tax matters.  
Brussels, 26 February 2010**

**Entry into force:** *24 November 2015 by notification, in accordance with article 12*

**Authentic text:** *English*

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**Belgique  
et  
Dominique**

**Accord entre le Gouvernement du Royaume de Belgique et le Gouvernement du Commonwealth de Dominique en vue de l'échange de renseignements en matière fiscale.  
Bruxelles, 26 février 2010**

**Entrée en vigueur :** *24 novembre 2015 par notification, conformément à l'article 12*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat des Nations Unies :** *Belgique, 2 juin 2016*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**AGREEMENT**

**BETWEEN**

**THE GOVERNMENT OF THE KINGDOM OF BELGIUM**

**AND**

**THE GOVERNMENT OF THE COMMONWEALTH OF DOMINICA**

**ON**

**THE EXCHANGE OF INFORMATION WITH RESPECT TO TAX MATTERS**

**AGREEMENT  
BETWEEN  
THE GOVERNMENT OF THE KINGDOM OF BELGIUM  
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**THE GOVERNMENT OF THE KINGDOM OF BELGIUM**

**AND**

**THE GOVERNMENT OF THE COMMONWEALTH OF DOMINICA**

**WHEREAS** the Government of the Kingdom of Belgium and the Government of the Commonwealth of Dominica (“the Contracting Parties”) recognise the need for co-operation and the exchange of information in criminal and civil tax matters;

**WHEREAS** the Contracting Parties wish to enhance and facilitate the terms and conditions governing the exchange of information with respect to tax matters;

**WHEREAS** the Contracting Parties recognise that they will not engage in “fishing expeditions” or request information that is unlikely to be relevant to the tax affairs of a given taxpayer;

**NOW**, therefore, the Contracting Parties desiring to conclude an Agreement in order to facilitate the exchange of information with respect to tax matters which contains obligations on the part of the Contracting Parties only, have agreed as follows:

## **ARTICLE 1**

### **SCOPE OF 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 respective 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, the recovery and enforcement of tax claims, or the investigation or prosecution of criminal tax matters. 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 Contracting Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

## **ARTICLE 2**

### **JURISDICTION**

1. To enable this Agreement to be implemented, information shall be provided in accordance with this Agreement by the competent authority of the Requested party without regard to whether the person to whom the information relates is, or whether the information is held by, a resident or national of a Contracting Party.
2. 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. The existing taxes which are the subject of this Agreement are:
  - (a) in respect of the Commonwealth of Dominica, taxes of every kind and description imposed by or on behalf of the State, including customs duties;
  - (b) in respect 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;
    - (v) the value added tax.

2. This Agreement shall apply also to any identical or substantially similar taxes imposed by either Contracting Party after the date of signature of this Agreement in addition to, or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. The competent authorities of the Contracting Parties shall notify each other of any substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement. Furthermore, the taxes covered may be expanded by mutual agreement of the Contracting Parties in the form of an exchange of letters through the diplomatic channel.

## **ARTICLE 4**

### **DEFINITIONS**

1. In this Agreement:
  - (a) the term “the Commonwealth of Dominica” means the State of the Commonwealth of Dominica, including the territorial waters thereof and any other area in the sea and in the air within which the State of the Commonwealth of Dominica in accordance with international law, exercises sovereign rights or its jurisdiction;
  - (b) the term “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) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form;
  - (d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - (e) the term “competent authority” means:
    - (i) in respect of the Commonwealth of Dominica, the Minister responsible for Finance, or the Minister’s authorised representative;
    - (ii) in respect of Belgium, the Minister of Finance or his authorised representative;
  - (f) the term “Contracting Party” means the Commonwealth of Dominica or Belgium as the context requires;
  - (g) the term “criminal laws” means all criminal laws designated as such under domestic law, irrespective of whether contained in the tax laws, the criminal code or other laws;
  - (h) the term “criminal tax matters” means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the Requesting Party;
  - (i) the term “information” means any fact, statement, document or record in any form whatever;
  - (j) the term “information gathering measures” means laws, regulations, and administrative or judicial procedures enabling a Contracting Party to obtain and provide the requested information;