

**No. 55656\***

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**Belgium  
and  
Japan**

**Convention between the Kingdom of Belgium and Japan for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance (with protocol). Tokyo, 12 October 2016**

**Entry into force:** *19 January 2019, in accordance with article 30*

**Authentic text:** *English*

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**Belgique  
et  
Japon**

**Convention entre le Royaume de Belgique et le Japon tendant à éliminer la double imposition en matière d'impôts sur le revenu et à prévenir la fraude et l'évasion fiscales (avec protocole). Tokyo, 12 octobre 2016**

**Entrée en vigueur :** *19 janvier 2019, conformément à l'article 30*

**Texte authentique :** *anglais*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

CONVENTION  
BETWEEN  
THE KINGDOM OF BELGIUM  
AND  
JAPAN  
FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT  
TO TAXES ON INCOME AND THE PREVENTION OF TAX  
EVASION AND AVOIDANCE

the Kingdom of Belgium  
(including the Flemish Community,  
the French Community,  
the German-speaking Community,  
the Flemish Region,  
the Walloon Region,  
and the Brussels-Capital Region),  
on the one hand,

and

Japan,  
on the other hand,

**Desiring to** further develop their economic relationship and to enhance their cooperation in tax matters,

**Intending to** conclude a Convention for the elimination of double taxation with respect to taxes on income without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States),

**Have agreed as follows:**

**Article 1**  
**PERSONS COVERED**

1. This Convention shall apply to persons who are residents of one or both of the Contracting States.
2. For the purposes of this Convention, income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either Contracting State shall be considered to be income of a resident of a Contracting State but only to the extent that the income is treated, for purposes

of taxation by that Contracting State, as the income of a resident of that Contracting State. In no case shall the provisions of this paragraph be construed so as to restrict in any way a Contracting State's right to tax the residents of that Contracting State. For the purposes of this paragraph, the term "fiscally transparent" means situations where, under the tax law of a Contracting State, income or part thereof of an entity or arrangement is not taxed at the level of the entity or arrangement but at the level of the persons who have an interest in that entity or arrangement as if that income or part thereof were directly derived by such persons at the time when that income or part thereof is realised whether or not that income or part thereof is distributed by that entity or arrangement to such persons.

## **Article 2**

### **TAXES COVERED**

1. The existing taxes to which this Convention shall apply are:

- (a) in the case of Japan:
  - (i) the income tax;
  - (ii) the corporation tax;
  - (iii) the special income tax for reconstruction;
  - (iv) the local corporation tax; and
  - (v) the local inhabitant taxes(hereinafter referred to as "Japanese tax"); and
- (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 withholding tax on immovable property;

including the prepayments and the surcharges on these taxes and prepayments

(hereinafter referred to as “Belgian tax”).

2. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

### **Article 3 GENERAL DEFINITIONS**

1. For the purposes of this Convention, unless the context otherwise requires:
- (a) the term “Japan”, when used in a geographical sense, means all the territory of Japan, including its territorial sea, in which the laws relating to Japanese tax are in force, and all the area beyond its territorial sea, including the seabed and subsoil thereof, over which Japan has sovereign rights in accordance with international law and in which the laws relating to Japanese tax are in force;
  - (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 within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction;
  - (c) the terms “a Contracting State” and “the other Contracting State” mean Belgium or Japan, as the context requires;
  - (d) the term “person” includes an individual, a company and any other body of persons;
  - (e) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - (f) the term “enterprise” applies to the carrying on of any business;
  - (g) the terms “enterprise of a Contracting State” and “enterprise of the other Contracting State” mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
  - (h) the term “international traffic” means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
  - (i) the term “national”, in relation to a Contracting State, means:

- (i) any individual possessing the nationality or citizenship of that Contracting State; and
  - (ii) any legal person, partnership or association deriving its status as such from the laws in force in that Contracting State;
- (j) the term “competent authority” means:
- (i) in the case of Japan, the Minister of Finance or his authorised representative; and
  - (ii) in the case of Belgium, as the case may be, the Minister in charge of finance of the Federal Government and/or of the Government of a Region and/or of a Community, or his authorised representative;
- (k) the term “business” includes the performance of professional services and of other activities of an independent character; and
- (l) the term “pension fund” means any person that:
- (i) is established under the laws of a Contracting State; and
  - (ii) is operated principally to administer or provide pensions, retirement benefits or other similar remuneration or to earn income for the benefit of one or more persons operated principally to administer or provide pensions, retirement benefits or other similar remuneration;

provided that it is:

- (iii) in the case of Japan, exempt from tax in Japan with respect to income derived from the activities described in clause (ii);
  - (iv) in the case of Belgium, supervised by the Financial Services and Markets Authority or by the National Bank of Belgium or registered with the Belgian Federal Public Service Finance.
2. As regards the application of this Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the laws of that Contracting State for the purposes of the taxes to which the Convention applies, any meaning under the applicable tax laws of that Contracting State prevailing over a meaning given to the term under other laws of that Contracting State.

#### **Article 4 RESIDENT**

1. For the purposes of this Convention, the term “resident of a Contracting State” means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, place of head or main office, place of management or any other criterion of a similar nature, and also includes that Contracting State and any political subdivision or local authority thereof. This