

**Inclusive Framework on BEPS: Action 14  
Making Dispute Resolution More Effective  
MAP Peer Review Report Stage 2**

**BEST PRACTICES**  
**Belgium**



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Making Dispute Resolution More Effective  
MAP Peer Review report Stage 2

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## **Belgium**



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*Abbreviations and acronyms*

|             |   |
|-------------|---|
| <b>APA</b>  | Advance Pricing Arrangement   |
| <b>MAP</b>  | Mutual Agreement Procedure  |
| <b>OECD</b> | Organisation for Economic Co-operation and Development                |
| <b>SPF</b>  | Service Public Fédéral (Federal Public Service of Finance of Belgium) |



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## Introduction

The final report on BEPS Action 14 : « Making Dispute Resolution Mechanisms More Effective », identified a number of best practices related to the three general objectives of the Action 14 Minimum Standard.

Paragraph 9 of the Terms of Reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective<sup>1</sup> stipulates that:

*The best practices are not part of the Action 14 minimum standard and whether or not a jurisdiction has implemented the best practices will not be peer reviewed or monitored, nor will it affect the assessment of the assessed jurisdiction. Jurisdictions are free, however, to identify best practices they have adopted.*

Belgium has provided information and requested feedback by peers on how it has adopted best practices. In that regard, the FTA MAP Forum agreed on an optional best practices feedback form that peers have used to provide feedback on Belgium's adoption of the best practices.

The peer review process on the implementation of the Action 14 Minimum Standard consists of two stages: a peer review process (stage 1) and a peer monitoring process (stage 2). Stage 2 is launched within one year upon the adoption of the peer review report by the BEPS Inclusive Framework through an update report by Belgium. This document contains a general overview of the adoption of best practices and comments by peers on the adoption of these best practices during stage 1 (period ranging from 1 January 2016 up to 31 December 2016) and stage 2 (ranging from 1 January 2017 up to 31 August 2018).

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<sup>1</sup>Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective: [www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf](http://www.oecd.org/tax/beps/beps-action-14-on-more-effective-dispute-resolution-peer-review-documents.pdf).





## *Part A*

### Preventing Disputes

#### [BP.1] Implement bilateral APA programmes

*Jurisdictions should implement bilateral APA programmes.*

1. APAs concluded bilaterally between competent authorities provide an increased level of certainty in both jurisdictions, lessen the likelihood of double taxation and may proactively prevent transfer pricing disputes.
2. Belgium has implemented bilateral APA programmes on the basis of Article 25(3), first sentence, of the OECD Model Tax Convention. The basics about APAs in Belgium is available in the FAQs, which addresses what an APA is, how to make a bilateral or multilateral APA request in practice (under which timeline and in which language). In particular, Belgium's competent authority levies no charges for an APA request or renewal and Belgium applies APAs as from the first year covered by the request, irrespective of the date when the competent authorities reach an agreement, provided the request is submitted before the end of the first taxation year that is to be covered by the APA.
3. Statistics on APAs are published on the EU JTPF website.<sup>2</sup>
4. During stage 1, one peer mentioned that it was aware of Belgium's APA programme and that it would even further welcome the opportunity to discuss multilateral APAs. In recent years, Belgium reported that its competent authority concluded several multilateral MAPs and APAs.
5. Belgium reported that detailed guidelines will be provided in published new circular letter to address APAs and that its competent authority is currently working on this.

#### [BP.2] Publish mutual agreements of a general nature

*Jurisdictions should have appropriate procedures in place to publish agreements reached by competent authorities on difficulties or doubts arising as to the interpretation or application of their tax treaties in appropriate cases.*

6. Agreements reached by competent authorities to resolve difficulties or doubts arising as to the interpretation or application of their tax treaties in relation to issues of a general nature which concern, or may concern, a category of taxpayers reflect the competent authorities' mutual understanding of the meaning of the convention and its terms. As such agreements provide information that might be useful to prevent difficulties

<sup>2</sup>Available at: [https://ec.europa.eu/taxation\\_customs/business/company-tax/transfer-pricing-eu-context/joint-transfer-pricing-forum\\_en](https://ec.europa.eu/taxation_customs/business/company-tax/transfer-pricing-eu-context/joint-transfer-pricing-forum_en)

or doubts in the interpretation or application of tax treaty provisions, publication of these agreements is valuable.

7. Belgium publishes agreements reached on difficulties or doubts arising as to the interpretation or application of their tax treaties by the competent authorities. These publications can be found in the Belgian official Gazette as well as online, next to the relevant treaties in fisconetplus, the SPF's online database<sup>3</sup>. For instance, Belgium published an agreement reached with the United States' competent authority on the interpretation of Article 21 (Limitation on Benefits) of the Belgium-United States tax treaty<sup>4</sup>.

8. Peers did not provide input relating to this particular best practice.

### [BP.3] Provide guidance on APAs

*Jurisdictions' published MAP guidance should provide guidance on APAs.*

9. Guidance on a jurisdiction's APA programme facilitates the use of that programme and creates awareness for taxpayers on how the APA process functions. As APAs may also prevent future disputes from arising, including information on APAs in a jurisdiction's MAP guidance is relevant.

10. Belgium has implemented bilateral APA programmes. Belgium's FAQs on MAPs contain guidance on APAs and explain what an APA is and how to make an APA request in practice.<sup>5</sup> In particular, a request for a bilateral or multilateral APA must be submitted in writing (by registered letter, ordinary or electronic letter). In order to examine the APA request, Belgium's competent authority requests to include the following in the APA request:

- Identity of the taxpayer(s) covered in the APA request;
- The basis for the request (tax years, intragroup transactions covered);
- The selected transfer pricing method and comparables (if available);
- Functional analysis;
- Unilateral rulings involving the group (if any);
- Financial statements of the applicant.

11. Peers did not provide input relating to this particular best practice.

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<sup>3</sup><http://ceff02.minfin.fgov.be/KMWeb/document.do?method=view&id=3232bda5-33df-4fdd-b3b2-c7ada30b7da1#findHighlighted>.

<sup>4</sup><http://ceff02.minfin.fgov.be/KMWeb/document.do?method=view&nav=1&id=830a1fac-b8b1-45d1-8b02-24a57035f229&disableHighlighting=830a1fac-b8b1-45d1-8b02-24a57035f229/#findHighlighted>.

<sup>5</sup> <http://finances.belgium.be/sites/default/files/downloads/126-procedure-amiable-apa-faq.pdf>.

**[BP.4] Develop “global awareness” of the audit/examination functions**

*Jurisdictions should develop the “global awareness” of the audit/examination functions involved in international matters through the delivery of the Forum on Tax Administration’s “Global Awareness Training Module” to appropriate personnel.*

12. Making audit/examination function of tax administrations that are involved in international matters aware of: (i) the potential for creating double taxation, (ii) the impact of a proposed adjustment on the tax base of one or more jurisdictions and (iii) the process and principles by which competing juridical claims are reconciled by competent authorities, may be useful to prevent disputes from arising. Using the Global Awareness Training Module developed by the Forum on Tax Administration (FTA) can be helpful in this respect.

13. Specific courses are organised for all auditors with respect to specific topics covered by an audit action, which can cover foreign income. Then, information is available for all auditors on the intranet. Moreover, specific courses were organized in cooperation with the OECD for transfer pricing auditors.

14. During stage 1, one peer mentioned that they regard Belgium’s competent authority as a committed partner within the FTA MAP Forum and FTA Large Business Programme to raising awareness of the principles of the Global Awareness Training Module within its examination and competent authority functions. In this regard, that peer would welcome discussions with Belgium’s competent authority about both competent authorities and examination functions.



## *Part B*

### Availability and access to MAP

#### [BP.5] Implement appropriate administrative measures to facilitate recourse to MAP

*Jurisdictions should implement appropriate administrative measures to facilitate recourse to the MAP to resolve treaty-related disputes, recognising the general principle that the choice of remedies should remain with the taxpayer.*

15. Under Article 25(1) of the OECD Model Tax Convention, the mutual agreement procedure is a dispute settlement procedure in annex to domestic available remedies and not a substitute for such remedies. Reference is made to inter alia paragraph 7 of the Commentary to Article 25 of the OECD Model Tax Convention, which specifies that the right to submit a MAP request is available to taxpayers without depriving them of the ordinary legal remedies available. Facilitating recourse to the MAP through appropriate administrative measures, under the general principle that the choice of remedies remains with taxpayers, enables them to effectively resort to such dispute settlement procedure.

16. Belgium does not charge any fees are charged to taxpayers when submitting a MAP request. The Belgian tax assessment notice specifies that MAP is available and contain the name and contact details of the service that can be contacted in order to initiate such a procedure or to obtain further information on how to make a MAP request. As explained in the FAQs, in Belgium taxpayers are allowed to request MAP assistance and at the same time seek to resolve the same dispute via domestically available judicial and administrative remedies. Such request can be made regardless of whether the issue under dispute has already been decided via these judicial and administrative remedies. The director of the local tax office who is responsible to make a decision on the administrative appeal generally provides the taxpayer with the contact details of the competent authority in order to initiate a MAP or obtain more information about the MAP as the case may be. Therefore, in case of an administrative appeal being rejected, the taxpayer continues to be informed on the availability of the MAP.

17. Belgium reported that in cases where a judicial decision has become final and binding, that decision cannot be overridden by a MAP agreement. In particular, Article 7(3) of the EU Arbitration Convention<sup>6</sup> allows EU Member States not to apply the arbitration procedure as a supplement to the mutual agreement procedure, if pursuant to their domestic legislation they are not allowed to derogate from decisions of their judicial bodies. The provision shall, however, not apply if the taxpayer resident in that particular member state has allowed the time provided to lodge an appeal to expire, or has withdrawn any such appeal before a decision has been delivered. In the Guidance on arbitration available under

<sup>6</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:41990A0436:en:HTML>.

the EU Arbitration Convention is found in circular AAF/Intern.ISR/98-0170, Belgium stated that it will apply Article 7(3).

18. Peers did not provide input relating to this particular best practice.

#### [BP.6] Provide access to MAP for bona fide taxpayer-initiated foreign adjustments

*Jurisdictions' published MAP guidance should provide that taxpayers will be allowed access to the MAP so that the competent authorities may resolve through consultation the double taxation that can arise in the case of bona fide taxpayer-initiated foreign adjustments.*

19. A taxpayer-initiated foreign adjustment is considered bona fide where it reflects the good faith effort of the taxpayer to report correctly, timely and properly the adjusted taxable income from a controlled transaction or the profits attributable to a permanent establishment with a view to reflect an arm's length result, and where the taxpayer has otherwise timely and properly fulfilled all of its obligations related to such taxable income or profits under the laws of the treaty partners. As such taxpayer-initiated foreign adjustments may lead to cases of double taxation, it is relevant that there is access to MAP for resolving these cases. Furthermore, specifying whether there is access to the MAP for these adjustments in a jurisdiction's MAP guidance also provides additional clarity.

20. Belgium would grant access to the MAP in practice if the taxpayer-initiated foreign adjustment is permitted under the domestic laws of the treaty partner and followed by the filing of an amended tax return in the other jurisdiction, even though it does not provide guidance for bona fide taxpayer-initiated foreign adjustments. In such a case, Belgium's competent authority would consult the other competent authority in order to determine whether the initial adjustment meets the conditions outlined in the OECD Transfer Pricing Guidelines.

21. During stage 1, one peer confirmed that Belgium's competent authority was amenable to consider such cases involving bona fide taxpayer-initiated foreign adjustments on a case-by-case basis.

#### [BP.7] Provide guidance on multilateral MAPs

*Jurisdictions' published MAP guidance should provide guidance on multilateral MAPs.*

22. In recent years, globalisation has created unique challenges for existing tax treaty dispute resolution mechanisms. Whilst the mutual agreement procedure provided for in Article 25 of the OECD Model Tax Convention has traditionally focused on the resolution of bilateral disputes, phenomena such as the adoption of regional and global value chains as well as the accelerated integration of national economies and markets have emphasised the need for effective mechanisms to resolve multi-jurisdictional tax disputes. In that regard, it is for clarity purposes relevant that jurisdiction's MAP guidance includes information on availability of and access to multilateral MAPs.

23. Paragraph 125 of Belgium's MAP guidance addresses multilateral MAPs and provides that from a legal point of view this MAP is actually made of several bilateral

MAPs. Belgium reported that its FAQs apply to multilateral MAP in general. In recent years, Belgium's competent authority concluded several multilateral MAPs and APAs.

24. During stage 1, one peer confirmed that Belgium's competent authority was amenable to consider such multilateral MAPs on a case-by-case basis. Such peer was very positive about its experience with Belgium's competent authority in this respect.

#### [BP.8] Provide for suspension of collection procedures for pending MAP cases

*Jurisdictions should take appropriate measures to provide for a suspension of collections procedures during the period a MAP case is pending. Such a suspension of collections should be available, at a minimum, under the same conditions as apply to a person pursuing a domestic administrative or judicial remedy.*

25. If, following an adjustment taxpayers immediately have to pay the tax due, whereas the same amount was already paid to the tax administration of the other jurisdiction involved, double taxation will in fact occur. As taxpayers may then face significant cash-flow issues, at least for the period the MAP case is pending, it is relevant that jurisdictions provide for suspension of collection procedure for this period under at least the same conditions as available for domestic remedies.

26. Section 3.6.2. of Belgium's MAP guidance and the FAQs clarify that Belgium does not provide for automatic suspension of collection procedures during the period a MAP is pending but that such suspension can be requested. In practice, upon reception of a MAP request, Belgium's competent authority informs the tax collector that a MAP request has been submitted. To obtain a suspension of collection, the taxpayer must submit a request at the competent tax collection office where he/she is established. The tax collector is the only governmental agent that is authorised to accept or deny a request for suspension. Belgium reported that the decision will be made independently and Belgium's competent authority will not be consulted. Belgium's FAQs mention that in practice suspension is often granted.

27. Specifically with respect to the EU Arbitration Convention, Belgium specified in Annex 3 of the Final report on improving the functioning of the Arbitration Convention that taxpayers are allowed to request for a suspension of tax collection when filing a MAP request under this convention<sup>7</sup>. Furthermore, the treaty with the United States includes a provision that stipulates that assessment and collection procedures will be suspended during the period a MAP is pending.

28. Peers did not provide input relating to this particular best practice.

<sup>7</sup>See EU Joint Transfer Pricing Forum, *Final Report on improving the functioning of the Arbitration Convention (JTPF/002/2015/EN)*, March 2015. Available at: [http://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/taxation/company\\_tax/transfer\\_pricing/forum/final\\_report\\_ac\\_jtpf\\_002\\_2015\\_en\\_final\\_clean.pdf](http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/company_tax/transfer_pricing/forum/final_report_ac_jtpf_002_2015_en_final_clean.pdf).





## *Part C*

### Resolution of MAP Cases

#### **[BP.9] Permit taxpayers to request multi-year resolution of recurring issues through the MAP**

*Jurisdictions should implement appropriate procedures to permit, in certain cases and after an initial tax assessment, requests made by taxpayer which are within the time period provided for in the tax treaty for the multi-year resolution through the MAP of recurring issues with respect to filed tax years, where the relevant facts and circumstances are the same and subject to the verification of such facts and circumstances on audit.*

29. In certain cases, a MAP request with respect to a specific adjustment to income may present recurring issues that may be relevant in previous or subsequent tax years. Allowing taxpayers to submit requests for the multi-year resolution through MAP with respect to such recurring issues, where the relevant facts and circumstances are the same, may help avoid duplicative MAP requests and facilitate a more efficient use of competent authority resources.

30. Belgium permits taxpayers to request multi-year resolution of recurring issues through the MAP for subsequent years, provided the facts and circumstances are the same. With respect to previous years, an additional condition applies as taxpayers should submit their MAP requests with the deadline provided by the treaty. This can however only apply to recurring issues, such as for instance the presence of a permanent establishment, but not the division of a remuneration based on the number of days present in a State. So far, this is not addressed in Belgium's FAQs or in Belgium's MAP guidance.

31. Peers did not provide input relating to this particular best practice.

#### **[BP.10] Publish explanation of the relationship between the MAP and domestic remedies**

*Jurisdictions should publish an explanation of the relationship between the MAP and domestic law administrative and judicial remedies.*

32. As mentioned under BP.5, pursuant to Article 25(1) of the OECD Model Tax Convention taxpayers are allowed to submit a MAP request irrespective of available domestic remedies. This, however, does not further specify how to proceed if both available remedies are initiated and the case is dealt with in the bilateral phase of the MAP. Publicly available guidance on the relationship between the MAP and domestic remedies provides clarity to taxpayers as well as treaty partners.

33. Belgium's MAP guidance clarifies the interaction between MAP and domestic remedies. Belgium has also included in its FAQs a brief explanation on this topic. In particular, it is set out that MAP is available to taxpayers along with domestic remedies and can be initiated at the same time. As provided in paragraph 97 of Belgium's MAP guidance, in cases where a judicial decision has become final, the Belgian Competent Authority is legally bound by domestic court decisions under its domestic law and cannot enter into a MAP that deviates from this decision. In case a MAP agreement is reached before the court renders its decision, Belgium's MAP guidance clarifies that the taxpayer needs to choose either to accept the MAP agreement or to continue domestic procedures. Section 3.3.3 of Belgium's MAP guidance further clarifies the interaction with domestic remedies in case of arbitration and the need to withdraw from such a procedure by the taxpayer to enable Belgium to implement an arbitration decision.

34. Peers did not provide input relating to this particular best practice.

#### [BP.11] Provide guidance on consideration of interest and penalties in MAP

*Jurisdictions' published MAP guidance should provide guidance on the consideration of interest and penalties in the mutual agreement procedure.*

35. As interests and penalties may concern substantial amounts, providing clarity in a jurisdiction's MAP guidance on whether interest and penalties are in the scope of the MAP is relevant to ensure that a taxpayer is well-informed on this issue.

36. Sections 3.6.3. and 3.6.4. of Belgium's MAP guidance provide that interests can be due in case the tax due in Belgium is maintained and can be refunded in case of a downward adjustment made by Belgium. FAQs specify that, in case of a downward adjustment, the taxpayer receives interest on the reimbursement of the tax. In principle, interest and penalties resulting from adjustments made pursuant to a MAP agreement are generally not waived or dealt with as part of the MAP procedure, but they sometimes can be part of the outcoming mutual agreement.

37. Section 3.6.6 of Belgium's MAP guidance clarifies that penalties are not in the scope of MAP in principle, but that in certain circumstances they could be addressed indirectly as a consequence of an agreement between competent authorities.

38. Peers did not provide input relating to this particular best practice.

#### [BP.12] Include Article 9(2) of the OECD Model Tax Convention in tax treaties

*Jurisdictions should include paragraph 2 of Article 9 of the OECD Model Tax Convention in their tax treaties.*

39. Article 9(2) of the OECD Model Tax Convention allows competent authorities to make a corresponding adjustment to unilaterally eliminate double taxation arising from primary adjustments. Including this provision in tax treaties provides taxpayers the possibility to obtain the elimination of such double taxation via a unilateral corresponding adjustment.

40. Out of Belgium's 96 tax treaties, 54 contain a provision that is equivalent to Article 9(2) of the OECD Model Tax Convention requiring their competent authorities to make a correlative adjustment in case a transfer pricing adjustment is made by the treaty partner. Furthermore, in 38 tax treaties such a provision is not contained. The remaining five treaties do contain a provision that is based on Article 9(2) of the OECD Model Tax Convention, but uses different or includes additional wording and therefore are not considered the equivalent thereof. This concerns: One treaty does not specify that the corresponding adjustment relates to the to the amount of the tax charged therein on those profits

- One treaty does not contain the part of the sentence stating that the competent authorities of the contracting states shall if necessary consult each other to determine the amount of the adjustment
- One treaty does not refer to a corresponding adjustment, but instead to the avoidance of double taxation
- One treaty provides, instead of the sentence reading "*then that other State shall make an appropriate adjustment to the amount of the tax charged therein on those profits*", that the competent authorities of the contracting states may consult together with a view to reaching an agreement on the adjustment of profits or losses in both contracting states
- One treaty the granting of corresponding adjustments is only optional, as the word "shall" is replaced with "may".

41. Belgium signed the Multilateral Instrument and has initiated the ratification process, for which completion is foreseen during the first half of 2019.

42. Article 17(2) of that instrument stipulates that Article 17(1) – containing the equivalent of Article 9(2) of the OECD Model Tax Convention – will apply in place of or in the absence of a provision in tax treaties that is equivalent to Article 9(2) of the OECD Model Tax Convention. However, this shall only apply if both contracting parties to the applicable tax treaty have listed this treaty as a covered tax agreement under the Multilateral Instrument. Article 17(2) of the Multilateral Instrument does not take effect for a tax treaty if one or both of the treaty partners have, pursuant to Article 17(3), reserved the right not to apply Article 17(2) for those tax treaties that already contain the equivalent of Article 9(2) of the OECD Model Tax Convention, or not to apply Article 17(2) in the absence of such equivalent under the condition that: (i) it shall make appropriate corresponding adjustments or (ii) its competent authority shall endeavour to resolve the case under mutual agreement procedure of the applicable tax treaty. Where neither treaty partner has made such a reservation, Article 17(4) of the Multilateral Instrument stipulates that both have to notify the depositary whether the applicable treaty already contains a provision equivalent to Article 9(2) of the OECD Model Tax Convention. Where such a notification is made by both of them, the Multilateral Instrument will modify this treaty to replace that provision. If neither or only one treaty partner made this notification, Article 17(1) of the Multilateral Instrument will supersede this treaty only to the extent that the provision contained in that treaty relating to the granting of corresponding adjustments is incompatible with Article 17(1) (containing the equivalent of Article 9(2) of the OECD Model Tax Convention).

43. Belgium has not reserved, pursuant to Article 17(3), the right not to apply Article 17(2) of the Multilateral Instrument for those treaties that already contain a provision equivalent to Article 9(2) of the OECD Model Tax Convention. In regard of the 43 tax treaties identified in paragraph 40 above that are considered not to contain a provision that

is equivalent to Article 9(2) of the OECD Model Tax Convention, Belgium listed 42 as a covered tax agreement under the Multilateral Instrument and for five of these 42 treaties did it make a notification on the basis of Article 17(4) that they do not contain a provision described in Article 17(2).

44. With regard to those five treaties, one treaty partner is not a signatory to the Multilateral Instrument, whereas another has, on the basis of Article 17(3), reserved the right not to apply Article 17(2) as they considered that their treaty with Belgium already contains the equivalent of Article 9(2). The remaining three treaty partners also made a notification on the basis of Article 17(4). Therefore, at this stage, three of the 43 tax treaties identified above will be replaced by the Multilateral Instrument upon its entry into force for these treaties to include the equivalent of Article 9(2) of the OECD Model Tax Convention.

45. With regard to the remaining 37 treaties for which Belgium did not make a notification on the basis of Article 17(4), seven treaty partners<sup>8</sup> are not a signatory to the Multilateral Instrument, whereas five treaty partners have, on the basis of Article 17(3), reserved the right not to apply Article 17(2) as they considered that their treaty with Belgium already contains the equivalent of Article 9(2). Therefore, at this stage, 25 tax treaties will, upon its entry into force for these treaties, be superseded by the Multilateral Instrument to include the equivalent of Article 9(2) of the OECD Model Tax Convention, but only to the extent that the provisions contained in those treaties relating to the granting of corresponding adjustments are incompatible with Article 17(1).<sup>9</sup>

46. Further to the above, Belgium reported that for one of the tax treaties that part of the 43 treaties that does not contain the equivalent of Article 9(2) of the OECD Model Tax Convention it has recently renegotiated this tax treaty and which now contains such equivalent.

47. In addition, Belgium will seek to include Article 9(2) of the OECD Model Tax Convention in all of its future treaties.

48. Peers did not provide input relating to this particular best practice.

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<sup>8</sup>These eight treaties include the treaty with the former USSR that Belgium continues to apply to Kyrgyzstan and Turkmenistan.

<sup>9</sup>These 25 treaties include the treaty with former Yugoslavia that Belgium continues to apply to Bosnia and Herzegovina, Kosovo, Montenegro and Serbia, but only as regards Serbia, because Bosnia and Herzegovina, Kosovo and Montenegro are not signatories to the Multilateral Instrument.

*Part D*

**Implementation of MAP Agreements**

49. There are no best practices for Part D.



## Glossary

|   |   |
|---|---|
| <b>Action 14 Minimum Standard</b>         | The minimum standard as agreed upon in the final report on Action 14: Making Dispute Settlement Mechanisms More Effective                             |
| <b>FAQs</b>                               | Frequently Asked Questions about the Mutual Agreement Procedure and the Advance Pricing Arrangements, published by Belgium's competent authority      |
| <b>MAP guidance</b>                       | Circular 2018/C/27 regarding the rules on dispute resolution in respect of the application of international tax treaties                              |
| <b>MAP Statistics Reporting Framework</b> | Rules for reporting of MAP statistics as agreed by the FTA MAP Forum  |
| <b>Multilateral Instrument</b>            | Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting  |
| <b>OECD Model Tax Convention</b>          | OECD Model Tax Convention on Income and on Capital as it read on 21 November 2017   |
| <b>OECD Transfer Pricing Guidelines</b>   | OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations  |
| <b>Terms of Reference</b>                 | Terms of reference to monitor and review the implementing of the BEPS Action 14 Minimum Standard to make dispute resolution mechanisms more effective |





BETTER POLICIES FOR BETTER LIVES

**For more information:**

 [ctp.beps@oecd.org](mailto:ctp.beps@oecd.org)

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