

Multilateral Instrument (MLI) – Belgium Publishes English Synthesized Text of Belgium-Denmark Treaty

23 June 2023

Report from IBFD Tax Treaties Unit

On 21 June 2023, the Belgian Ministry of Finance published the English synthesized text of the [Belgium - Denmark Income and Capital Tax Treaty \(1969\)](#), as amended by the 1999 and 2009 protocols, displaying the modifications made to the treaty by the MLI. The document was jointly prepared by the competent authorities of Belgium and Denmark and represents their shared understanding of the modifications made to the treaty by the MLI.

Belgium and Denmark deposited their instrument of ratification of the MLI on, respectively, 26 June 2019 and 30 September 2019. The MLI therefore entered into force for Belgium on 1 October 2019 and for Denmark on 1 January 2020.

Belgium deposited a notification under article 35(1)(b) and (5)(b) of the MLI on 25 November 2021 (see [Multilateral Instrument \(MLI\) – Belgium Deposits Notification Under Article 35\(1\)\(b\) and \(5\)\(b\) \(26 November 2021\)](#)).

Denmark withdrew a reservation made under article 28(2)(a) of the MLI on 29 June 2021 (see [Multilateral Instrument \(MLI\) – Denmark Deposits Notification Regarding Arbitration Subsequent to Ratification \(30 June 2021\)](#)).

Unless stated otherwise in the synthesized text, the provisions of the MLI will generally have effect with respect to the [Belgium - Denmark Income and Capital Tax Treaty \(1969\)](#), as amended by the 1999 and 2009 protocols:

In Belgium:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2020; and
- with respect to all other taxes levied by Belgium, for taxes levied with respect to taxable periods beginning on or after 1 July 2020.

In Denmark:

- with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2020; and
- with respect to all other taxes levied by Denmark, for taxes levied with respect to taxable periods beginning on or after 1 January 2021.

In accordance with [paragraph 4 of article 35](#) of the MLI, [article 16](#) of the MLI (Mutual Agreement Procedure) has effect with respect to this treaty for a case presented to the competent authority of a contracting state on or after 1 January 2020, except for cases that were not eligible to be presented as of that date under this treaty prior to its modification by the MLI, without regard to the taxable period to which the case relates.

The purpose of the synthesized text is to facilitate the understanding of the application of the MLI but it is not in itself a source of law.

Belgium; Denmark; G20; OECD - Multilateral Instrument (MLI) – Belgium Publishes English Synthesized Text of Belgium-Denmark Treaty (23 June 2023), News IBFD.

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