

Multilateral Convention (MLI) – Luxembourg Publishes French Synthesized Text of Belgium-Luxembourg Treaty Including Third and Fourth Protocols

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Report from IBFD Tax Treaties Unit

On 6 October 2023, the government of Luxembourg published the French synthesized text of the [Belgium - Luxembourg Income and Capital Tax Treaty \(1970\)](#), as amended by the 2002, 2009, 2017 and 2021 protocols, displaying the modifications made to the treaty by the MLI. The French synthesized text specifies the MLI impact on the treaty as amended by all four amending protocols, whereas the previous version published by the Belgian Ministry of Finance only included amendments from the first two amending protocols.

The document was prepared in consultation between the competent authorities of Luxembourg and Belgium and represents their shared understanding of the modifications made to the treaty by the MLI.

For earlier reporting, see [Multilateral Convention \(MLI\) – Belgium Publishes French Synthesized Text of Belgium-Luxembourg Treaty \(21 September 2020\)](#).

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.