

Belgium and Switzerland Sign Mutual Agreement on Implementation of Mutual Agreement Procedure Under Tax Treaty

14 July 2023

Report from IBFD Tax Treaties Unit

On 3 July 2023, Belgium and Switzerland signed a [mutual agreement](#) to establish the mode of application of the arbitration process provided for in paragraph 5 of article 25 of the [Belgium - Switzerland Income and Capital Tax Treaty \(1978\)](#), as amended by the 2014 protocol. The agreement applies to any request for arbitration made pursuant to paragraph 5 of article 25 of the treaty concerning assessments for taxable years and periods beginning on or after 1 January 2018, with the exception of paragraphs 2 and 3 that will apply only to cases where the request for the initiation of the mutual agreement procedure made pursuant to paragraph 1 of article 25 of the treaty was submitted after the time of signature of the mutual agreement. For procedures pending at the time of signature, the arbitration start date will be determined by mutual agreement between the competent authorities.

The competent authorities further agreed that they may modify or supplement the mutual agreement by an exchange of letters between them.

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