



## **Corporate tax alert** Belgium

---

### **Belgium and Japan sign new convention to eliminate double taxation**

On 12 October 2016 in Tokyo, during the Belgian State visit to Japan, the respective Governments of Japan and Belgium signed the new Convention between these two countries for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance.

This newly signed Convention completely amends the existing version. The old Convention entered into force in 1970 and was partially amended in 1990 and 2013. Taxation on business profits was revisited, the reduction extent of taxation on investment income was expanded, and measures for the prevention of convention abuse, arbitration proceedings in mutual agreement procedures and assistance in the collection of tax claims were introduced.

It is expected that this new Convention will promote further mutual investments and economic exchanges between the two countries.

A summary of the key points in the new Convention can be found on the [Japanese Ministry of Finance website](#).

Deloitte will report on this new Convention's ratification and entry into force.

---

## Contacts

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or

- Wim Eynatten, [weynatten@deloitte.com](mailto:weynatten@deloitte.com), +32 2 600 67 59

For general inquiries, please contact:  
[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website:  
<http://www.deloitte.com/be/tax>



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax and legal, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 225,000 professionals, all committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2016. For information, contact Deloitte Belgium.

[Subscribe](#) | [Unsubscribe](#)