

**PROTOCOL**  
**AMENDING**  
**THE CONVENTION BETWEEN**  
**THE GOVERNMENT OF THE KINGDOM OF BELGIUM**  
**AND**  
**THE GOVERNMENT OF THE REPUBLIC OF MOLDOVA**  
**FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE**  
**PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON**  
**INCOME AND ON CAPITAL, SIGNED AT BRUSSELS ON**  
**4 DECEMBER 2008**

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**4 DECEMBER 2008.**

**THE KINGDOM OF BELGIUM,**  
through  
the Belgian Federal Government,  
the Flemish Government,  
the Government of the French Community,  
the Government of the German-speaking Community,  
the Government of the Walloon Region,  
and the Government of the Brussels-Capital Region,  
on the one hand,

**AND**

**THE REPUBLIC OF MOLDOVA,**  
through the Government of the Republic of Moldova,  
on the other hand,

**DESIRING** to amend the Convention between the Government of the Kingdom of Belgium and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital signed at Brussels on 4 December 2008 (hereinafter referred to as "the Convention"),

**HAVE AGREED** as follows:

## ARTICLE I

The text of Article 3, 1, i) of the Convention is deleted and replaced by the following:

*“i) the term “competent authority” means:*

- (i) in the case of Moldova, the Minister of Finance or his authorized representative;*
- (ii) in the case of Belgium, as the case may be, the Minister of Finance of the federal Government and/or of the Government of a Region and/or of a Community, or his authorized representative;”*

## ARTICLE II

The text of Article 25 of the Convention is deleted and replaced by the following:

*“1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions, administrative-territorial units or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.*

*2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes when such information may be used for such other purposes under the laws of both States and the competent authority of the supplying State authorises such use.*

*3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:*

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;*
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;*
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).*

4. *If information is requested by a Contracting State in accordance with the provisions of this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 of this Article but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.*

5. *In no case shall the provisions of paragraph 3 of this Article be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, trust, foundation, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."*

### ARTICLE III

Each of the Contracting States shall notify the other Contracting State, through diplomatic channels, of the completion of the procedures required by its law for the bringing into force of this Protocol. The Protocol shall enter into force on the date of the later of these notifications and its provisions shall have effect :

- a) in the case of Moldova:
  - (i) in respect of taxes withheld at source, on income derived on or after 1 January of the calendar year next following the year in which the Protocol entered into force;
  - (ii) in respect of other taxes on income and on capital, to taxes chargeable for any taxable period beginning on or after 1 January of the calendar year next following the year in which the Protocol entered into force;
  - (iv) in respect of any other taxes, to taxes due in respect of taxable events taking place on or after 1 January of the calendar year next following the year in which the Protocol entered into force;
- b) in the case of Belgium:
  - (i) with respect to taxes due at source, on income credited or payable on or after 1 January of the calendar year next following the year in which the Protocol entered into force;
  - (ii) with respect to other taxes on income, on income of taxable periods beginning on or after 1 January of the calendar year next following the year in which the Protocol entered into force;
  - (iii) with respect to taxes on capital, on elements of capital existing on or after 1 January of the calendar year next following the year in which the Protocol entered into force;
  - (iv) with respect to any other taxes, to taxes due in respect of taxable events taking place on or after 1 January of the calendar year next following the year in which the Protocol entered into force.

#### ARTICLE IV

This Protocol, which forms an integral part of the Convention, shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

IN WITNESS WHEREOF, the undersigned duly authorized thereto by their respective governments, have signed this Protocol.

DONE in duplicate at **BRUSSELS** on **30 March 2017** in Romanian, Dutch, French and English languages, the four texts being equally authentic. In case of divergence between the texts, the English text shall prevail.

**For the KINGDOM OF BELGIUM:**  
the Belgian Federal Government,  
the Flemish Government,  
the Government of the French Community,  
the Government of the German-speaking  
Community,  
the Government of the Walloon Region,  
and the Government of the Brussels-Capital  
Region:

**For the REPUBLIC OF MOLDOVA:**  
the Government of the Republic of Moldova:



**Charles MICHEL**  
Prime Minister



**Pavel FILIP**  
Prime Minister