

■ ■ ■ Orientations actuelles de la politique de la Belgique en matière de convention préventive de la double imposition

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ABSTRACT ■ ■ ■

Transparency is the master word as concerns tax treaties: the Belgian website www.fisconet.be provides complete information on the current developments.

Belgian treaty policy is based on the fact that Belgium is a small open economy within Europe and also a member of the European Union. Our treaty partners are all those countries with which Belgium develops economic relations. Prevention of double taxation is achieved through the exemption method, which suits best the openness of the world economy. The Belgian Model is intended to facilitate foreign activities of residents of Belgium, make sure that abuses are dealt with and provide legal grounds for administrative assistance.

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(1) Les vues exprimées dans cet exposé sont celles de l'auteur et ne peuvent pas être considérées comme étant celles de l'Administration des affaires fiscales.