

No. 3619

BELGIUM, LUXEMBOURG and NETHERLANDS

Agreement concerning reciprocal assistance in the collection of taxes. Signed at Brussels, on 5 September 1952

Official texts: French and Dutch.

Registered by Belgium on 3 December 1956.

BELGIQUE, LUXEMBOURG et PAYS-BAS

Convention relative à l'assistance réciproque en matière de recouvrement de créances fiscales. Signée à Bruxelles, le 5 septembre 1952

Textes officiels français et néerlandais.

Enregistrée par la Belgique le 3 décembre 1956.

[TRANSLATION — TRADUCTION]

No. 3619. AGREEMENT¹ BETWEEN BELGIUM, THE GRAND DUCHY OF LUXEMBOURG AND THE NETHERLANDS CONCERNING RECIPROCAL ASSISTANCE IN THE COLLECTION OF TAXES. SIGNED AT BRUSSELS, ON 5 SEPTEMBER 1952

His Majesty the King of the Belgians;
Her Royal Highness the Grand Duchess of Luxembourg;
Her Majesty the Queen of the Netherlands,

Being desirous of ensuring reciprocal assistance on the part of the competent authorities in the collection of tax claims, and with a view to the eventual establishment of the Economic Union between Belgium, the Grand Duchy of Luxembourg and the Netherlands as provided for in the Customs Convention signed in London on 5 September 1944,²

Have decided to conclude an agreement and have for this purpose appointed as their plenipotentiaries :

His Majesty the King of the Belgians :

His Excellency Mr. P. van Zeeland, Minister of Foreign Affairs;

Her Royal Highness the Grand Duchess of Luxembourg :

His Excellency Mr. Robert Als, Envoy Extraordinary and Minister Plenipotentiary of the Grand Duchy of Luxembourg at Brussels;

Her Majesty the Queen of the Netherlands :

Jonkheer G. Beelaerts van Blokland, Acting Chargé d'Affaires of the Netherlands at Brussels,

who, having communicated to each other their full powers, found in good and due form, have agreed upon the following provisions :

Article 1

The competent authorities of the High Contracting Parties shall, pursuant to the provisions of this Agreement and without prejudice to the provisions of any other particular agreements, render one another reciprocal assistance in settling the claims referred to in article 2 hereunder.

¹ Came into force on 8 November 1956, in accordance with article 10, the instruments of ratification having been deposited with the Belgian Government as follows: Belgium, 6 July 1953; Luxembourg, 9 February 1956; Netherlands, 7 November 1956. This Agreement is not applicable to the territories of Belgian Congo and Ruanda-Urundi.

² For the Protocols to the Customs Convention of 5 September 1944, see United Nations, *Treaty Series*, Vol. 32, p. 143; Vol. 123, p. 292; Vol. 137, pp. 314 and 322, and Vol. 189, pp. 346 and 353.

Article 2

Para. 1. This Agreement shall apply to the taxes, dues and charges (including increments and supplements) levied by the State on its own behalf or on behalf of its provinces and communes, and also to fines (other than penal), interest and related costs.

Para. 2. By an exchange of notes through the diplomatic channel, the Governments of the High Contracting Parties may extend the application of this Agreement to the taxes, dues and charges levied directly by the provinces and communes.

Article 3

Para. 1. At the request of the competent authority of the creditor State, the competent authority of another State in the territory of which attachable effects or revenues are available shall proceed to deal with the claim.

If no judicial decision has been reached on the claim, the competent authority of the State applied to shall confine itself to taking such conservatory action as is necessary to guarantee payment.

Para. 2. The competent authority of the creditor State shall, in support of its request, transmit to the competent authority of the country applied to a certified copy of the instrument of enforcement and, if necessary, of the administrative or judicial decision which has acquired the force of *res judicata* and of the underwritten contract. It shall also transmit to that authority any other pertinent documents.

Para. 3. The competent authority of the State applied to shall not be bound to act on such application unless the competent authority of the creditor State has exhausted all means of collecting the tax in its own territory.

Article 4

Para. 1. The competent authority of the State applied to shall proceed with the collection, or take such conservatory action, in accordance with the statutory provisions operative in that State for the collection or securing of taxes, as is recognized as similar by the competent minister of the State applied to. However, that authority shall not be bound to undertake any investigation, enforcement or conservatory attachment permitted by its legislation unless similar action is permissible under the legislation of the applicant State.

Para. 2. In the event of a dispute, the proceedings shall be instituted in the competent courts of the creditor State under that State's fiscal and civil legislation, and the official responsible for collection in the State applied to shall be notified at the same time.

However, if the dispute concerns the validity or effect of conservatory or executory attachment, the proceedings shall be instituted in the competent courts of the State applied to and according to the laws of that State.

Article 5

Claims for taxes to be collected in one of the States on behalf of another State shall not be considered as preferred claims in the State applied to.

Article 6

The records and other documents transmitted by the applicant State to the State applied to shall be used only by the fiscal authorities responsible for collection and only for the purposes of such collection. They shall not be disclosed to another administrative authority or to third parties.

Article 7

For the purposes of the implementation of this Agreement, the competent authorities of the States shall settle by agreement matters pertaining to assistance procedure, the conversion and transfer of the amounts collected, the setting of a minimum for the sums to be collected, the reimbursement of non-recoverable costs of prosecution and other related matters.

Article 8

For the purposes of this Agreement, the term "competent authorities" shall mean the authorities specially designated in each State.

Article 9

Para. 1. This Agreement shall apply only to the European territories of the High Contracting Parties.

Para. 2. Its applicability may be extended, in whole or in part, to any territory for the foreign relations of which one of the States is responsible, provided that taxes, dues or charges similar to those existing in the said States are levied.

The Governments of the High Contracting Parties shall, by agreement, determine the manner and date of commencement of such extension and the conditions under which such extension shall cease to be effective. Such agreement shall be constituted by an exchange of notes through the diplomatic channel.

Para. 3. The expiry of this Agreement under article 10 hereof shall, unless the Governments of the High Contracting Parties have expressly agreed to the contrary, render such agreement ineffective in any territory to which this Agreement may have been extended under paragraph 2 of the present article.

Article 10

Para. 1. This Agreement shall be ratified and the instruments of ratification deposited with the Belgian Government at the earliest opportunity.

It shall enter into force on the day after the three High Contracting Parties have deposited their instruments of ratification.

Para. 2. Any High Contracting Party may at any time denounce the present Agreement by giving twelve months' notice in writing, through the diplomatic channel, to the other two High Contracting Parties. In such an event the Agreement shall cease to be effective in respect of the first High Contracting Party on the date of expiry of such notice, save in respect of applications for assistance made or received by that High Contracting Party before that date.

IN WITNESS WHEREOF the above-mentioned plenipotentiaries have signed this Agreement and have affixed their seals thereto.

DONE in triplicate at Brussels, on 5 September 1952, in the Dutch and French languages, both texts being equally authentic.

For Belgium :

Paul VAN ZEELAND

For the Grand Duchy of Luxembourg :

Robert ALS

For the Netherlands :

G. BEELAERTS VAN BLOKLAND
