

1. Who has to fill in the form nr. 276 R?

The form nr. 276 R is to be filled in by the *beneficial owner* of the royalties paid by residents of Belgium who wishes to enjoy the benefit of the full or partial relief under the convention from the tax prepayment on personal property or occupational income due under the domestic law, provided that he fulfils all the conditions laid down in the convention (see nr. 2 hereafter). The form may be filled in by a duly authorised *representative*.

2. Conditions to be fulfilled by the beneficial owner.

a) Usual conditions.

The beneficial owner of the royalties (individual or company):

- must be a resident of the partner State within the meaning of the convention concluded between Belgium with that State;
- may not have in Belgium, on the due date of the royalties, a permanent establishment or a fixed base with which the right or the asset by virtue of which the royalties are paid, is effectively connected.

In case of a special relationship between the payer and the beneficial owner, the full or partial relief from tax under the convention applies only to the normal amount of the royalties. Some conventions extend however to the excess amount of the royalties the limitations of tax which apply to dividends: in this case, the form nr. 276 R is nevertheless to be used.

b) Particular conditions.

Under some conventions, different particular conditions must also be fulfilled which are mentioned in the summary under nr. 4 hereafter.

3. Procedures for granting full or partial relief from tax prepayment on personal property or occupational income.

Irrespective of the way in which the relief is granted, the beneficial owner of the royalties (or his duly authorised representative) must complete part I to III of both copies of the form nr. 276 R (use one separate form per debtor of the royalties) and send the two signed copies to the relevant tax office in the country of which he is a resident. This office, after having completed the required certification (part IV), will return the first copy to the claimant and keep the second copy. If the payment of the royalties is made several times a year, the reduction or the exemption may be obtained by submitting one single claim for the total amount of the royalties falling due in the same year.

a) Normal simplified procedure: *reduction or exemption directly at source.*

Under this procedure, the reduction or the exemption under the convention may be applied forthwith at the payment of the royalties.

The first duly certified copy must reach the Belgian debtor of the royalties *within ten days* after the due date of such royalties.

b) Exceptional procedure: *refund of the excess tax.*

If for any reason, it has not been possible for the reduction or the exemption to be applied according to the procedure under a) above and the Belgian debtor has paid to the Treasury the tax prepayment on personal property or occupational income according to the domestic law, the refund of the excess tax may nevertheless be granted in accordance with the provisions of paragraph 3 of Article 376 of the Income Tax Code 1992. For that purpose the claimant must attach to the first copy of the claim any document evidencing the amount of the tax prepayment effectively paid and send this copy duly certified to the "Bureau central de Taxation de Bruxelles-Etranger", boulevard du Jardin Botanique 50, boîte 3429, 1000 Bruxelles as soon as possible and in any case before the expiry of a *period of five years* from the 1st January of the year following the year of the due date of the royalties.

Line 3.1: bank account out of the zone SEPA, line 3.2: IBAN account in the zone SEPA, line 3.3: BIC-code.

Countries of the zone SEPA (Single Euro Payments Area). That includes the 27 countries of the European Union and the countries of EFTA (European Free Trade Association).

EU: Austria, Belgium, Bulgaria, Czech Republic, Cyprus, Denmark, Estonia, Finland, France (French overseas territories: Guadeloupe, Martinique, French Guyane and Reunion Island), Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

EFTA: Iceland, Norway, Switzerland and Liechtenstein.

The French overseas departments like Guadeloupe, Martinique, French Guiana and Réunion also participate, the other regions don't.

Feroe Islands, Groenland, Monaco, St. Marin, Vatican, Anglo-Normans Islands, Man Island do not form part of the zone SEPA.

IBAN account = new format of the bank account in the zone SEPA.

BIC-code = code which identifies the bank.

4. Summary of the provisions of the conventions applicable on January 1st 2013 (refer nevertheless to the text itself of the provisions).

Convention 1	Belgian tax limited to percent of the gross amount according to the convention 2	Specification of the royalties 3	Particular conditions in addition to the usual ones 4
Albania 14.11.2002 (§ 2 of art. 12)	5	All.	-
Algeria 15.12.1991 (§ 2, a and b of art. 12)	5	-Royalties paid for the use of, or the right to use, any copyright of literary, artistic or scientific work (but not including royalties in respect of motion picture films and works on films or videotape or other means of reproduction for use in connection with television). -Other royalties.	-
	10		-
Argentina 12.6.1996 (§ 2 of art. 12)	3	-Royalties paid for the use of, or the right to use, any item of news.	-
	5	-The royalties paid for the use of, or the right to use, any copyright of literary, artistic or scientific work (but not including royalties in respect of motion picture films and works on films or videotape or other means of reproduction for use in connection with television).	-
	10	-Royalties paid for the use of, or the right to use, any computer software, any patent, trade mark, design or model, plan, secret formula or process, as well as for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience, or for the rendering of technical assistance. -Other royalties.	-
15		-	
Armenia 7.6.2001 (§ 2 of art. 12)	8	All.	-
Australia 13.10.1977 (§ 2 of art. 12)	10	All.	-
Austria 29.12.1971 (§§ 1 and 2 of art. 12)	Exemption	All.	The beneficial owner of the royalties paid by a Belgian company must not own a holding of more than 50% in that company. The royalties are paid by a Belgian company to one of its shareholders owning a holding of more than 50% in that company.
	10	All.	
Azerbaijan 18.5.2004 (§ 2, a and b of art. 12)	5	-The royalties paid for the use of, or the right to use, any copyright of literary, artistic or scientific work (but not including royalties in respect of motion picture films and works on films or videotape or other means of reproduction for use in connection with television). -Other royalties.	-
	10		-
Bangladesh 18.10.1990 (§ 2 of art. 12)	10	All.	-
Belorussia 7.3.1995 (§ 2 of art. 12)	5	All.	-
Brazil 23.6.1972 (§ 2 of art. 12)	10	-Copyrights including royalties for films.	-
	25 (i.e. no limitation for the moment)	-Royalties for trade marks.	-
	15	-Other royalties.	-

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1	2	3	4
Bulgaria 25.10.1988 (§ 2 of art. 12)	5	All.	-
Canada 23.5.2002 (§ 2 and 3 of art. 12)	Exemption	-Copyrights (other than those for scientific and films). -Other royalties.	- -
China 18.4.1985 (§ 2 of art. 12 and Prot. 5)	10	All.	The tax which may be levied in the State of source on royalties paid for the use of, or the right to use, industrial, commercial or scientific equipment shall be calculated on 60% of the gross amount of the royalties.
Croatia 31.10.2001 (§ 1 of art. 12)	Exemption	All.	-
Cyprus 14.5.1996 (§ 1 of art. 12)	Exemption	All.	-
Czech Republic 16.12.1996 (§ 2 of art. 12)	5	-Use of, or the right to use, any industrial, commercial or scientific equipment.	-
	10	-Other royalties.	-
Democratic Republic of Congo 23.5.2007 (§ 2 of art. 12)	10	All.	-
Denmark 16.10.1969 (§ 1 of art. 12)	Exemption	All.	-
Egypt 3.1.1991 (§ 2 of art. 12)	25	-Use of, or the right to use, trade marks.	-
	15	-Other royalties.	-
Equator 18.12.1996 (§ 2 of art. 12)	10	All.	-
Estonia 5.11.1999 (§ 2 of art. 12)	5	-Royalties paid for the use of industrial, commercial or scientific equipment.	-
	10	-Other royalties.	-
Finland 18.5.1976 (§§ 1 to 3 of art. 12)	Exemption	-Copyrights including royalties for films.	-
	5	-Other royalties.	-
France 10.3.1964 (§ 1 of art. 8)	Exemption	All.	-
Gabon 14.1.1993 (§ 2 of art. 12)	10	All.	-
Georgia 14.12.2000 (§ 2 of art. 12)	5	-Royalties if the beneficial owner is an enterprise of that other contracting state.	-
	10	-Other royalties.	-
Germany 11.4.1967 (§ 1 of art. 12)	Exemption	All.	-
Greece 25.5.2004 (§ 2 of art. 12)	5	All.	-
Hong Kong 10.12.2003 (§ 5 of art. 12)	5	All.	-
Hungary 19.7.1982 (§ 1 of art. 12)	Exemption	All.	-
Iceland 23.5.2000 (§ 1 of art. 12)	Exemption	All.	-
India 26.4.1993 (§ 2 of art. 12)	20	Royalties and payments for technical assistance.	-

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Indonesia 13.11.1973 (§ 2 of art. 12)	10	All.	-
Ireland 24.6.1970 (§ 2 of art. 3 and § 1 of art. 12)	Exemption	All.	As concern the paxpayers taking advantage from the "remittance basis" principe, the royalties must be remitted to or received in Ireland, i.e. taxed there.
Israel 13.7.1972 (§§ 2 and 4 of art. 12)	Exemption	- Copyrights (other than royalties for films). - Other royalties.	- -
Italy 29.4.1983 (§ 2 of art. 12)	10 5	All.	-
Ivory Coast 25.11.1977 (§ 2 of art. 12)	10	All.	-
Japan 28.3.1968 (§ 2 of art. 12)	10	All.	-
Kazakhstan 16.4.1998 (§ 2 of art. 12 + Protocol)	10	All.	-
Korea 29.8.1977 and 20.4.1994 (§ 2 of art. 12)	10	All.	-
Koweit 10.3.1990 (§ 2 of art. 12)	10	All.	-
Latvia 21.4.1999 (§ 2 of art. 12 a and b)	5 10	- Use of industrial, commercial or scientific equipment. - Other royalties.	- -
Lithuania 26.11.1998 (§ 2, a and b of art. 12)	5 10	- Use of industrial, commercial or scientific equipment. - Other royalties	- -
Luxembourg 17.9.1970 (§ 2 of art. 12 and § 1 of Prot.)	Exemption	All.	The beneficial owner must not be a Luxembourg holding company.
Malaysia 24.10.1973 and 25.7.1979 (§§ 1 to 3 of art. 12)	No limitation 10	- Copyrights (other than those for scientific works) including royalties for films. - Other royalties.	- -
Malta 28.6.1974 (§ 5 of art. 2 and §§ 1 and 2 of art. 12)	Exemption 10	- Copyrights including royalties for films. - Other royalties.	As concerns the taxpayers taking advantage from the "remittance basis" principe, the royalties must be remitted to or received in Malta, i.e. taxed there.
Mauritius 4.7.1995 (§ 1 of art. 12)	Exemption	All.	-
Mexico 24.11.1992 (§ 2 of art. 12)	10	All.	-
Mongolia 26.9.1995 (§ 2 of art. 12)	5	All.	-
Marocco 31.5.2006 (§ 2 of art. 12)	10	All.	-
Netherlands 5.6.2001 (§ 1 of art. 12)	Exemption	All.	-
New-Zealand 15.9.1981 (§ 2 of art. 12)	10	All.	-
Nigeria 20.11.1989 (§ 2 of art. 12)	12,5	All.	-
Norway 14.4.1988 (§ 1 of art. 12)	Exemption	All.	-

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Ouzbekistan 14.11.1996 (§ 2 of art. 12)	5	All.	-
Pakistan 17.3.1980 (§§ 2, 3 and 4 of art. 12)	Exemption 15 20	-Copyrights (other than royalties for films or tapes). -Payments received as a consideration for technical know how or information concerning industrial, commercial or scientific experience. -Other royalties.	- - -
Philippines 2.10.1976 (§ 2 of art. 12)	15	All.	-
Poland 20.8.2001 (§ 2 of art. 12)	5	All.	-
Portugal 16.7.1969 (§ 2 of art. 12)	5	All.	-
Rumania 4.3.1996 (§ 2 of art. 12)	5	All.	-
Russia (federation of) 16.6.1995 (§ 1 of art. 12)	Exemption	All.	-
Rwanda 16.4.2007 (§ 2 of art. 12)	10	All.	-
San Marino 21.12.2005 (§ 2 of art. 12)	5	All.	-
Senegal 29.9.1987 (§ 2 of art. 12)	10	All.	-
Singapore 6.11.2006 (§ 2 of art. 12)	5	All.	-
Slovakia 15.1.1997 (§ 2 of art. 12)	5	All.	-
Slovenia 22.6.1998 (§ 2 of art. 12)	5	All.	-
South Africa 1.2.1995 (§ 1 of art. 12)	Exemption	All.	-
Spain 14.6.1995 (§ 2 of art. 12)	5	All.	-
Sri Lanka 3.2.1983 (§ 2 of art. 12)	10	All.	-
Sweden 5.2.1991 (§ 1 of art. 12)	Exemption	All.	-
Switzerland 28.8.1978 (§ 4 of art. 4, § 1 of art. 12 and art. 22)	Exemption	All.	Must not benefit from the exemption: - seeming recipients of income; - Individuals not liable to all the Swiss taxes on the total amount of their income from Belgian sources; - Swiss companies controlled principally from abroad which do not fulfil all the general conditions and the particular condition following which the royalties must be subject to the cantonal swiss tax in the same manner as to the federal tax; - the Swiss family foundations which do not fulfil certain conditions.
Taiwan 13.10.2004 (§ 2 of art. 12)	10	All.	-

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Thailand 16.10.1978 (§ 2 of art. 12)	5 15	-Copyrights (other than royalties for films). -Other royalties.	- -
Tunisia 7.10.2004 (§ 2 of art. 12)	11	All.	-
Turkey 2.6.1987 (§ 2 of art. 12)	10	All.	-
Ukraine 20.5.1996 (§ 2 of art. 12)	10 Exemption	-For the use of, or the right to use, any copyright of literary or artistic work including cinematograph films, and films or tapes for radio or television broadcasting; and for the use of, or the right to use, any copyright of scientific work, any patent, trade mark, design or model, plan, secret formula or process, or for information concerning industrial, commercial or scientific experience. -Other royalties.	- -
United Kingdom (of Great Britain and Northern Ireland) 1.6.1987 (§ 1 of art. 12 and § 1 of art. 28)	Exemption	All.	As concerns the taxpayers taking advantage from the "remittance basis" principle, the royalties must be remitted to or received in the United Kingdom, i.e. taxed there.
United Arab Emirates 30.9.1996 (§ 2 of art. 12)	5	All.	-
United States 27.11.2006 (§ 1 of art. 12)	Exemption	All.	-
Ex-URSS. (1) 17.12.1987 (§ 1 of art. 10)	Exemption	All.	-
Venezuela 22.4.1993 (§ 2 of art. 12)	5	All.	-
Vietnam 28.2.1996 (§ 2 of art. 12)	5 10 15	-Use of, or the right to use, any patent, design or model, plan, secret formula or process, or for information concerning industrial or scientific experience. -Use of, or the right to use, a trade mark or for information concerning commercial experience -Other royalties.	- - -
(ex) Yugoslavia (2) 21.11.1980 (§ 2 of art. 12)	10	All.	-

- (1) The convention signed on 17.12.1987 between Belgium and the ex-URSS shall temporarily continue to have effect towards Georgia, Kyrgyzstan, Moldavia, Tajikistan, Turkmenistan. Until further notice this convention SHALL have NO more effects towards Estonia, Latvia, Lithuania, Belorussia, Russian Federation, Kazakhstan, Uzbekistan, Ukraine.
- (2) The convention and the Protocol signed on 21.11.1980 between Belgium and ex-Yugoslavia shall temporarily continue to have effect towards Bosnia-Herzegovina, Serbia, Montenegro.