

Double taxation prevention treaties

Belgium has signed double taxation prevention treaties with various foreign states. The treaties provide for a reduced foreign tax rate on income from foreign securities.

ING Belgium SA/NV offers to take the necessary steps to enable its customers who are resident in Belgium for tax purposes to benefit from these reduced rates. This service is, however, limited to a certain number of countries with which Belgium has signed a double taxation prevention treaty and to certain financial instrument types.

In order to provide this service, ING Belgium SA/NV must be in possession of a mandate, duly signed and dated by each account holder, joint account holder or usufructuary of the securities account.

The updated list of foreign states and financial instrument types for which the aforementioned service offered by ING Belgium SA/NV:

- Countries authorising a reduced relief at source : France (except for NFPO's) and Italy
- Other countries via a tax reclaim request : Germany, Switzerland and Canada