

## 8 | International Agreements

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There are various international agreements between Belgium or the European Union and its important economic partners outside the European Union.

The Belgian diamond industry's most important export destinations are India, Israel, the United Arab Emirates, the U.S. and Russia.

Below you will find an overview of the relevant international agreements between Belgium and said countries related to amongst others, social security and double taxation.

Double taxation is the taxation by two countries on the same declared income. A double taxation agreement between two countries will give a person the right to only pay taxes in the country of residence and be exempt in the country of employment.

### 8.1 | between Belgium and India

#### 8.1.1 | Social security agreement

This agreement covers the major Belgian and Indian social security insurance systems. More precisely, the material scope of the agreement covers:

- Pension schemes;
- Invalidity insurance schemes;
- The appropriate social security schemes for employees and self-employed persons.

The agreement is applicable to Belgian and Indian nationals, as well as others who are or have been subject to the social security legislation of one of the contracting countries. It applies to employees, sole traders and to certain categories of civil servants.

Under the agreement, it will be possible for an employer to assign employees to another contracting state while they remain subject to the legislation of the first contracting state, provided that the expected duration of the assignment to the other state does not exceed 60 months (5 years).

Exceptions beyond that duration can be granted after agreement of both contracting states.

The agreement however does not foresee any rules regarding the assignment of self-employed persons.

To see the full text, please click [here](#).

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## 8.1.2 | Agreement on taxation and prevention of fiscal evasion

This agreement is applicable to Belgian and Indian nationals and prevents double taxation on the same income in these two countries.

To see the full text please, click [here](#).

## 8.2 | between Belgium and the United States

### 8.2.1 | Social security agreement

The agreement improves social security protection for people who work or have worked in both countries.

It helps many people who, without the agreement, would not be eligible for monthly retirement, disability or survivors' benefits (*leefloon*) under the social security system of one or both countries.

It also helps people who would otherwise have to pay social security taxes to both countries on the same earnings.

The agreement covers social security contributions (including the contribution related to the U.S. Medicare Program) and social security retirement, disability and survivors' insurance benefits.

It does not cover benefits under the U.S. Medicare Program or the Supplemental Security Income (SSI) Program.

To see the full text please, click [here](#).

### 8.2.2 | Agreement on taxation and prevention of fiscal evasion

This agreement is applicable to Belgian and U.S. citizens and prevents double taxation on the same income in these two countries.

To see the full text, please click [here](#).

## 8.3 | between Belgium and Russia

### 8.3.1 | Agreement on protection of Intellectual Property and exchange of information

This agreement between the Russian Government and Belgium covers the mutual executive

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assistance in organising the exchange of information between the customs services of Russia and Belgium, on joint countermeasures against the violation of intellectual property rights and the intensification of information interchange in the region of law enforcement.

## 8.3.2 | Agreement on taxation

This agreement is applicable to Belgian and Russian nationals and prevents double taxation on the same income in these two countries.

To see the full text, please click [here](#).

## 8.4 | between Belgium and the United Arab Emirates

### 8.4.1 | Agreement on taxation

This agreement is applicable to Belgian nationals and citizens of the United Arab Emirates and prevents double taxation on the same income in these two countries.

To see the full text, please click [here](#).

## 8.5 | Between Belgium and Israel

### 8.5.1 | Agreement on taxation

This agreement is applicable to Belgian and Israeli nationals and prevents double taxation on the same income in these two countries.

To see the full text, please click [here](#).

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