

## COMPETENT AUTHORITY AGREEMENT

The competent authorities of the United States and Belgium hereby enter into the following agreement (the "Agreement") regarding the types of pension plans established in either Contracting State that will be deemed to generally correspond to a pension plan recognized for tax purposes in the other Contracting State as required by paragraphs 7 and 9 of Article 17 (Pensions, Social Security, Annuities, Alimony, and Child Support) of the Convention Between the Government of the United States of America and the Government of the Kingdom of Belgium for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income signed at Brussels on November 27, 2006 (the "Treaty"). The Agreement is entered into under paragraph 3 of Article 24 (Mutual Agreement Procedure).

The competent authorities agree as follows:

### 1) Belgian Pensions

For purposes of paragraphs 7 and 9 of Article 17, the following types of pension plans established in Belgium will be deemed to generally correspond to a pension plan recognized for tax purposes in the United States:

- a) a qualified complementary retirement benefit arrangement for purposes of Article 52, 3°, b, of the Code of Income Taxes (Code des Impôts sur les revenus 1992),
- b) a qualified complementary retirement benefit arrangement for purposes of Article 52, 7° bis, of the Code on Income taxes (Code des Impôts sur les revenus 1992),
- c) a qualified complementary retirement benefit arrangement for purposes of Article 59, of the Code of Income Taxes (Code des Impôts sur les revenus 1992),
- d) a qualified complementary retirement benefit arrangement for purposes of Article 145-1, 1°, of the Code of Income Taxes (Code des Impôts sur les revenus 1992), and
- e) a qualified complementary retirement benefit arrangement for purposes of Article 145-3, of the Code of Income Taxes (Code des Impôts sur les revenus 1992).

### 2) US Pensions

For purposes of paragraphs 7 and 9 of Article 17, the following types of pension plans established in the United States will be deemed to generally correspond to a pension plan recognized for tax purposes in Belgium:

- a) a qualified plan under section 401(a) of the Internal Revenue Code (including a Code section 401(k) arrangement),

