

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2010 Nr. 221

A. TITEL

*Verdrag inzake wederzijdse administratieve bijstand in belastingzaken;
(met Bijlagen)
Straatsburg, 25 januari 1988*

B. TEKST

De Engelse en de Franse tekst van het Verdrag, met Bijlagen, zijn geplaatst in *Trb.* 1991, 4.

Op 27 mei 2010 hebben de verdragsluitende partijen een Protocol aangenomen tot wijziging van het Verdrag inzake wederzijdse administratieve bijstand in belastingzaken. De Engelse en de Franse tekst van dit Protocol luiden als volgt:

Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters

Preamble

The member States of the Council of Europe and the member countries of the Organisation for Economic Co-operation and Development (OECD), signatories of this Protocol,

Considering that the Convention on Mutual Administrative Assistance in Tax Matters, done at Strasbourg on 25 January 1988 (hereinafter "the Convention"), was concluded before agreement was reached on the internationally agreed standard to exchange information in tax matters;

Considering that a new cooperative environment has emerged since the Convention was concluded;

Considering that it is desirable that a multilateral instrument is made available to allow the widest number of States to obtain the benefit of the new co-operative environment and at the same time to implement the highest international standards of co-operation in the tax field;

Have agreed as follows:

Article I

1. The seventh recital of the Preamble to the Convention shall be deleted and replaced by the following:

“Convinced therefore that States should carry out measures or supply information, having regard to the necessity of protecting the confidentiality of information, and taking account of international instruments for the protection of privacy and flows of personal data;”

2. The following shall be added after the seventh recital of the Preamble to the Convention:

“Considering that a new co-operative environment has emerged and that it is desirable that a multilateral instrument is made available to allow the widest number of States to obtain the benefits of the new co-operative environment and at the same time implement the highest international standards of co-operation in the tax field;”

Article II

Article 4 of the Convention shall be deleted and replaced by the following:

“Article 4

General provision

1. The Parties shall exchange any information, in particular as provided in this section, that is foreseeably relevant for the administration or enforcement of their domestic laws concerning the taxes covered by this Convention.

2. Deleted.

3. Any Party may, by a declaration addressed to one of the Depositories, indicate that, according to its internal legislation, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7.”

Article III

1. The term “and” in paragraph 1.b of Article 18 of the Convention shall be replaced by the term “, or”.

2. The reference to “Article 19” in paragraph 1.f of Article 18 of the Convention shall be replaced by a reference to “Article 21.2.g”.

Article IV

Article 19 of the Convention shall be deleted.

Article V

Article 21 of the Convention shall be deleted and replaced by the following:

“Article 21

Protection of persons and limits to the obligation to provide assistance

1. Nothing in this Convention shall affect the rights and safeguards secured to persons by the laws or administrative practice of the requested State.

2. Except in the case of Article 14, the provisions of this Convention shall not be construed so as to impose on the requested State the obligation:

a) to carry out measures at variance with its own laws or administrative practice or the laws or administrative practice of the applicant State;

b) to carry out measures which would be contrary to public policy (*ordre public*);

c) to supply information which is not obtainable under its own laws or its administrative practice or under the laws of the applicant State or its administrative practice;

d) to supply information which would disclose any trade, business, industrial, commercial or professional secret, or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*);

e) to provide administrative assistance if and insofar as it considers the taxation in the applicant State to be contrary to generally accepted taxation principles or to the provisions of a convention for the avoidance of double taxation, or of any other convention which the requested State has concluded with the applicant State;

f) to provide administrative assistance for the purpose of administering or enforcing a provision of the tax law of the applicant State, or any

requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the applicant State in the same circumstances;

g) to provide administrative assistance if the applicant State has not pursued all reasonable measures available under its laws or administrative practice, except where recourse to such measures would give rise to disproportionate difficulty;

h) to provide assistance in recovery in those cases where the administrative burden for that state is clearly disproportionate to the benefit to be derived by the applicant State.

3. If information is requested by the applicant State in accordance with this Convention, the requested State shall use its information gathering measures to obtain the requested information, even though the requested State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations contained in this Convention, but in no case shall such limitations, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because it has no domestic interest in such information.

4. In no case shall the provisions of this Convention, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

Article VI

Paragraphs 1 and 2 of Article 22 shall be deleted and replaced with the following:

“1. Any information obtained by a Party under this Convention shall be treated as secret and protected in the same manner as information obtained under the domestic law of that Party and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Party as required under its domestic law.

2. Such information shall in any case be disclosed only to persons or authorities (including courts and administrative or supervisory bodies) concerned with the assessment, collection or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes of that Party, or the oversight of the above. Only the persons or authorities mentioned above may use the information and then only for such purposes. They may, notwithstanding the provisions of

paragraph 1, disclose it in public court proceedings or in judicial decisions relating to such taxes.”

Article VII

Paragraph 2 of Article 27 of the Convention shall be deleted and replaced by the following:

“2. Notwithstanding paragraph 1, those Parties which are member States of the European Union can apply, in their mutual relations, the possibilities of assistance provided for by the Convention in so far as they allow a wider co-operation than the possibilities offered by the applicable European Union rules.”

Article VIII

1. The following paragraphs shall be added at the end of Article 28 of the Convention:

“4. Any member State of the Council of Europe or any member country of OECD which becomes a Party to the Convention after the entry into force of the Protocol amending this Convention, opened for signature on the 27th day of May 2010 (the “2010 Protocol”), shall be a Party to the Convention as amended by that Protocol, unless they express a different intention in a written communication to one of the Depositaries.

5. After the entry into force of the 2010 Protocol, any State which is not a member of the Council of Europe or of the OECD may request to be invited to sign and ratify this Convention as amended by the 2010 Protocol. Any request to this effect shall be addressed to one of the Depositaries, who shall transmit it to the Parties. The Depositary shall also inform the Committee of Ministers of the Council of Europe and the OECD Council. The decision to invite States which so request to become Party to this Convention shall be taken by consensus by the Parties to the Convention through the co-ordinating body. In respect of any State ratifying the Convention as amended by the 2010 Protocol in accordance with this paragraph, this Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification with one of the Depositaries.

6. The provisions of this Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for

administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party. Any two or more Parties may mutually agree that the Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to earlier taxable periods or charges to tax.

7. Notwithstanding paragraph 6, for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party, the provisions of this Convention, as amended by the 2010 Protocol, shall have effect from the date of entry into force in respect of a Party in relation to earlier taxable periods or charges to tax.”

2. The following subparagraph shall be added after subparagraph e. of paragraph 1 of Article 30 of the Convention:

“f. to apply paragraph 7 of Article 28 exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party.”

3. The words “and any Party to this Convention” shall be added after the words “member countries of the OECD” in paragraph 1 of Article 32 of the Convention.

Article IX

1. This Protocol shall be open for signature by the Signatories to the Convention. It is subject to ratification, acceptance or approval. A signatory may not ratify, accept or approve this Protocol unless it has previously or simultaneously ratified, accepted or approved the Convention. Instruments of ratification, acceptance or approval shall be deposited with one of the Depositaries.

2. This Protocol shall enter into force on the first day of the month following the expiration of a period of three months after the date on which five Parties to the Convention have expressed their consent to be bound by the Protocol in accordance with the provisions of paragraph 1.

3. In respect of any Party to the Convention which subsequently expresses its consent to be bound by it, the Protocol shall enter into force

on the first day of the month following the expiration of a period of three months after the date of the deposit of the instrument of ratification, acceptance or approval.

Article X

1. The Depositary with whom an act, notification or communication has been accomplished, shall notify the member States of the Council of Europe, the member countries of OECD and any Party to the Convention as amended by this Protocol of:

- a. any signature;
- b. the deposit of any instrument of ratification, acceptance or approval;
- c. any date of entry into force of this Protocol in accordance with the provisions of Article IX;
- d. any other act, notification or communication relating to this Protocol.

2. The Depositary receiving a communication or making a notification in pursuance of the provisions of paragraph 1 shall inform the other Depositary thereof.

3. The Depositaries shall transmit to the member States of the Council of Europe and the member countries of the OECD a certified copy of this Protocol.

4. When this Protocol enters into force in accordance with Article IX, one of the Depositaries shall establish the text of the Convention as amended by this Protocol and shall send a certified copy to all the Parties to the Convention as amended by this Protocol.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed the Protocol.

DONE at Paris, this 27th day of May 2010, in English and French, both texts being equally authentic, in two copies, one of which shall be deposited in the archives of the Council of Europe and the other in the archives of the OECD.

Protocole d'amendement à la Convention concernant l'assistance administrative mutuelle en matière fiscale

Préambule

Les Etats membres du Conseil de l'Europe et les pays membres de l'Organisation de Coopération et de Développement Economiques (OCDE), signataires du présent Protocole,

Considérant que la Convention concernant l'assistance administrative mutuelle en matière fiscale, faite à Strasbourg le 25 janvier 1988 (ci-après «la Convention»), a été conclue avant que la norme relative à l'échange de renseignements en matière fiscale soit internationalement reconnue ;

Considérant qu'un nouveau cadre de coopération s'est mis en place après la conclusion de la Convention ;

Considérant qu'il est souhaitable de disposer d'un instrument multilatéral pour permettre au plus grand nombre d'Etats de bénéficier du nouveau cadre de coopération et également d'appliquer les normes internationales de coopération les plus élevées dans le domaine fiscal ;

Sont convenus de ce qui suit:

Article I

1. Le septième considérant du préambule de la Convention est supprimé et remplacé par ce qui suit:

«Convaincus dès lors que les Etats devraient prendre des mesures ou fournir des renseignements en tenant compte de la nécessité de protéger la confidentialité des renseignements ainsi que des instruments internationaux relatifs à la protection de la vie privée et au flux de données de caractère personnel ;»

2. Il est ajouté ce qui suit après le septième considérant du préambule de la Convention:

«Considérant qu'un nouveau cadre de coopération s'est mis en place et qu'il est souhaitable de disposer d'un instrument multilatéral pour permettre au plus grand nombre d'Etats de bénéficier du nouveau cadre de coopération et également d'appliquer les normes internationales de coopération les plus élevées dans le domaine fiscal ;»

Article II

L'article 4 de la Convention est supprimé et remplacé par ce qui suit:

«Article 4

Disposition générale

1. Les Parties échangent, notamment comme il est prévu dans la présente section, les renseignements vraisemblablement pertinents pour l'administration ou l'application de leurs législations internes relatives aux impôts visés par la présente Convention.

2. Supprimé.

3. Une Partie peut, par une déclaration adressée à l'un des dépositaires, indiquer que, conformément à sa législation interne, ses autorités peuvent informer son résident ou ressortissant avant de fournir des renseignements le concernant en application des articles 5 et 7.»

Article III

1. Le terme «et» au paragraphe 1.b de l'article 18 de la Convention est remplacé par le terme «, ou».

2. La référence à «l'article 19» au paragraphe 1.f de l'article 18 de la Convention est remplacée par une référence à «l'article 21.2.g».

Article IV

L'article 19 de la Convention est supprimé.

Article V

L'article 21 de la Convention est supprimé et remplacé par ce qui suit:

«Article 21

Protection des personnes et limites de l'obligation d'assistance

1. Aucune disposition de la présente Convention ne peut être interprétée comme limitant les droits et garanties accordés aux personnes par la législation ou la pratique administrative de l'Etat requis.

2. Sauf en ce qui concerne l'article 14, les dispositions de la présente Convention ne peuvent être interprétées comme imposant à l'Etat requis l'obligation:

a) de prendre des mesures qui dérogent à sa législation ou à sa pratique administrative, ou à la législation ou à la pratique administrative de l'Etat requérant ;

- b) de prendre des mesures qui seraient contraires à l'ordre public ;
- c) de fournir des renseignements qui ne pourraient être obtenus sur la base de sa législation ou de sa pratique administrative, ou de la législation ou de la pratique administrative de l'Etat requérant ;
- d) de fournir des renseignements qui révéleraient un secret commercial, industriel, professionnel ou un procédé commercial, ou des renseignements dont la communication serait contraire à l'ordre public ;
- e) d'accorder une assistance administrative si et dans la mesure où il estime que l'imposition de l'Etat requérant est contraire aux principes d'imposition généralement admis ou aux dispositions d'une convention en vue d'éviter la double imposition ou de toute autre convention qu'il a conclue avec l'Etat requérant ;
- f) d'accorder une assistance administrative afin d'appliquer ou exécuter une disposition de la législation fiscale de l'Etat requérant, ou de satisfaire une obligation s'y rattachant, qui est discriminatoire à l'encontre d'un ressortissant de l'Etat requis par rapport à un ressortissant de l'Etat requérant qui se trouve dans les mêmes circonstances ;
- g) d'accorder une assistance administrative si l'Etat requérant n'a pas épuisé toutes les mesures raisonnables prévues par sa législation ou sa pratique administrative, à moins que le recours à de telles mesures ne donne lieu à des difficultés disproportionnées ;
- h) d'accorder une assistance au recouvrement dans les cas où la charge administrative qui en résulte pour cet Etat est nettement disproportionnée par rapport aux avantages qui peuvent en être tirés par l'Etat requérant.

3. Si des renseignements sont demandés par l'Etat requérant conformément à la présente Convention, l'Etat requis utilise les pouvoirs dont il dispose pour obtenir les renseignements demandés, même s'il n'en a pas besoin à ses propres fins fiscales. L'obligation qui figure dans la phrase précédente est soumise aux limitations prévues par la présente Convention, sauf si ces limitations, et en particulier celles des paragraphes 1 et 2, sont susceptibles d'empêcher l'Etat requis de communiquer des renseignements uniquement parce que ceux-ci ne présentent pas d'intérêt pour lui dans le cadre national.

4. En aucun cas les dispositions de cette Convention, et en particulier celles des paragraphes 1 et 2, ne peuvent être interprétées comme permettant à un Etat requis de refuser de communiquer des renseignements uniquement parce que ceux-ci sont détenus par une banque, un autre établissement financier, un mandataire ou une personne agissant en qualité d'agent ou de fiduciaire, ou parce que ces renseignements se rattachent aux droits de propriété d'une personne.»

Article VI

Les paragraphes 1 et 2 de l'article 22 sont supprimés et remplacés par ce qui suit:

«1. Les renseignements obtenus par une Partie en application de la présente Convention sont tenus secrets et protégés dans les mêmes conditions que celles prévues pour les renseignements obtenus en application de la législation de cette Partie et, en tant que de besoin pour assurer le niveau nécessaire de protection des données à caractère personnel, conformément aux garanties qui peuvent être spécifiées par la Partie fournissant les renseignements comme étant requises au titre de sa législation.

2. Ces renseignements ne sont communiqués en tout cas qu'aux personnes ou autorités (y compris les tribunaux et les organes administratifs ou de surveillance) concernées par l'établissement, la perception ou le recouvrement des impôts de cette Partie, par les procédures ou les poursuites pénales concernant ces impôts, ou par les décisions sur les recours se rapportant à ces impôts ou par le contrôle de ce qui précède. Seules lesdites personnes ou autorités peuvent utiliser ces renseignements et uniquement aux fins indiquées ci-dessus. Elles peuvent, nonobstant les dispositions du paragraphe 1, en faire état au cours d'audiences publiques de tribunaux ou dans des jugements concernant lesdits impôts.»

Article VII

Le paragraphe 2 de l'article 27 de la Convention est supprimé et remplacé par ce qui suit:

«2. Nonobstant les dispositions du paragraphe 1, les Parties qui sont Etats membres de l'Union européenne, peuvent appliquer, dans leurs relations mutuelles, les possibilités d'assistance prévues par la Convention, dans la mesure où elles permettent une coopération plus large que celles offertes par les règles applicables de l'Union européenne.»

Article VIII

1. Les paragraphes suivants sont ajoutés à la fin de l'article 28 de la Convention:

«4. Tout Etat membre du Conseil de l'Europe ou pays membre de l'OCDE qui devient Partie à la Convention après l'entrée en vigueur du Protocole amendant la présente Convention, ouvert à la signature le 27 mai 2010 (le «Protocole de 2010») sera Partie à la Convention telle

qu'amendée par ce Protocole, sauf s'il exprime une intention différente dans une notification écrite adressée à l'un des dépositaires.

5. Après l'entrée en vigueur du Protocole de 2010, tout Etat qui n'est pas membre du Conseil de l'Europe ou de l'OCDE peut demander à être invité à signer et ratifier la Convention telle qu'amendée par le Protocole de 2010. Toute demande en ce sens devra être adressée à l'un des dépositaires qui la transmettra aux Parties. Le dépositaire en informera également le Comité des Ministres du Conseil de l'Europe et le Conseil de l'OCDE. La décision d'inviter les Etats qui ont demandé à devenir Parties à la Convention sera prise par consensus par les Parties à la Convention par l'intermédiaire de l'organe de coordination. Pour tout Etat qui ratifiera la Convention telle qu'amendée par le Protocole de 2010 conformément au présent paragraphe, la présente Convention entrera en vigueur le premier jour du mois qui suit l'expiration d'une période de trois mois après la date du dépôt de l'instrument de ratification auprès de l'un des dépositaires.

6. Les dispositions de la présente Convention, telle qu'amendée par le Protocole de 2010, s'appliquent à l'assistance administrative couvrant les périodes d'imposition qui débutent le 1^{er} janvier, ou après le 1^{er} janvier de l'année qui suit celle durant laquelle la Convention, telle qu'amendée par le Protocole de 2010, entrera en vigueur à l'égard d'une Partie ou, en l'absence de période d'imposition, elles s'appliquent à l'assistance administrative portant sur des obligations fiscales prenant naissance le 1^{er} janvier, ou après le 1^{er} janvier de l'année qui suit celle durant laquelle la Convention, telle qu'amendée par le Protocole de 2010, entrera en vigueur à l'égard d'une Partie. Deux Parties ou plus peuvent convenir que la Convention, telle qu'amendée par le Protocole de 2010, prendra effet pour ce qui concerne l'assistance administrative portant sur des périodes d'imposition ou obligations fiscales antérieures.

7. Nonobstant les dispositions du paragraphe 6, les dispositions de la présente Convention, telle qu'amendée par le Protocole de 2010, prendront effet à compter de sa date d'entrée en vigueur à l'égard d'une Partie, pour ce qui concerne les affaires fiscales faisant intervenir un acte intentionnel passible de poursuites en vertu du droit pénal de la Partie requérante portant sur des périodes d'imposition ou obligations fiscales antérieures.»

2. L'alinéa suivant sera ajouté après l'alinéa e du paragraphe 1 de l'article 30 de la Convention:

«f. d'appliquer l'article 28 paragraphe 7 exclusivement pour l'assistance administrative couvrant les périodes d'imposition qui débutent le 1^{er} janvier, ou après le 1^{er} janvier de la troisième année précédant celle où la Convention, telle qu'amendée par le Protocole de 2010, est entrée

en vigueur à l'égard d'une Partie, ou en l'absence de période d'imposition, pour l'assistance administrative portant sur des obligations fiscales prenant naissance le 1^{er} janvier ou après le 1^{er} janvier de la troisième année précédant celle où la Convention, telle qu'amendée par le Protocole de 2010, est entrée en vigueur à l'égard d'une Partie.»

3. Les termes «et à toute Partie à la présente Convention» seront ajoutés après les termes «pays membres de l'OCDE» au paragraphe 1 de l'article 32 de la Convention.

Article IX

1. Le présent Protocole est ouvert à la signature des Signataires de la Convention. Il sera soumis à ratification, acceptation ou approbation. Un signataire ne peut ratifier, accepter ou approuver le présent Protocole à moins d'avoir précédemment ou simultanément ratifié, accepté ou approuvé la Convention. Les instruments de ratification, d'acceptation ou d'approbation seront déposés près l'un des depositaires.

2. Le présent Protocole entrera en vigueur le premier jour du mois qui suit l'expiration d'une période de trois mois après la date à laquelle cinq Parties à la Convention auront exprimé leur consentement à être liées par ce Protocole conformément aux dispositions du paragraphe 1.

3. Pour toute Partie à la Convention qui exprimera ultérieurement son consentement à être liée par le Protocole, celui-ci entrera en vigueur le premier jour du mois qui suit l'expiration d'une période de trois mois après la date du dépôt de l'instrument de ratification, d'acceptation ou d'approbation.

Article X

1. Le depositaire auprès duquel est déposé un acte, une notification ou une communication notifiera aux Etats membres du Conseil de l'Europe, aux pays membres de l'OCDE et à toute Partie à la Convention telle qu'amendée par le présent Protocole:

- a. toute signature ;
- b. le dépôt de tout instrument de ratification, acceptation ou approbation ;
- c. toute date d'entrée en vigueur du présent Protocole conformément aux dispositions de l'article IX ;
- d. tout autre acte, notification ou communication ayant trait au présent Protocole.

2. Le depositaire recevant une communication ou procédant à une notification conformément au paragraphe 1 en informera l'autre depositaire.

3. Les dépositaires communiqueront une copie certifiée conforme de ce Protocole aux Etats membres du Conseil de l'Europe et aux pays membres de l'OCDE.

4. Lorsque le présent Protocole entrera en vigueur conformément à l'article IX, l'un des dépositaires établira le texte de la Convention telle qu'amendée par le présent Protocole et en communiquera une copie certifiée conforme à chacune des Parties à la Convention telle qu'amendée par le présent Protocole.

EN FOI DE QUOI, les soussignés, dûment autorisés à cet effet, ont signé le présent Protocole.

FAIT à Paris, le 27 mai 2010, en français et en anglais, les deux textes faisant également foi, en deux exemplaires, dont l'un sera déposé dans les archives du Conseil de l'Europe et l'autre dans les archives de l'OCDE.

C. VERTALING

Zie *Trb.* 1991, 4.

D. PARLEMENT

Zie *Trb.* 1997, 10.

Het Protocol van 27 mei 2010 behoeft ingevolge artikel 91 van de Grondwet de goedkeuring van de Staten-Generaal, alvorens het Koninkrijk aan het Protocol kan worden gebonden.

E. PARTIJGEGEVENS

Verdrag

Zie *Trb.* 1991, 4.

Partij	Onder-tekening	Ratificatie	Type*	In werking	Opzeg-ging	Buiten werking
Azerbeidzjan	26-03-03	03-06-04	R	01-10-04		
België	07-02-92	01-08-00	R	01-12-00		

Partij	Ondertekening	Ratificatie	Type*	In werking	Opzegging	Buiten werking
Canada	28-04-04					
Denemarken	16-07-92	16-07-92	R	01-04-95		
Duitsland	17-04-08					
Finland	11-12-89	15-12-94	R	01-04-95		
Frankrijk	17-09-03	25-05-05	R	01-09-05		
IJsland	22-07-96	22-07-96	R	01-11-96		
Italië	31-01-06	31-01-06	R	01-05-06		
Mexico	27-05-10					
Nederlanden, het Koninkrijk der – Nederland – Ned. Antillen – Aruba	25-09-90	15-10-96 15-10-96 15-10-96	R R R	01-02-97 01-02-97 01-02-97		
Noorwegen	05-05-89	13-06-89	R	01-04-95		
Oekraïne	20-12-04	26-03-09	R	01-07-09		
OESO (Organisatie voor Economische Samenwerking en Ontwikkeling)						
Polen	19-03-96	25-06-97	R	01-10-97		
Portugal	27-05-10					
Slovenië	27-05-10					
Spanje	12-11-09					
Verenigd Koninkrijk, het	24-05-07	24-01-08	R	01-05-08		
Verenigde Staten van Amerika, de	28-06-89	13-02-91	R	01-04-95		
Zuid-Korea	27-05-10					
Zweden	20-04-89	04-07-90	R	01-04-95		
* O=Ondertekening zonder voorbehoud of vereiste van ratificatie, R= Bekrachtiging, aanvaarding, goedkeuring of kennisgeving, T=Toetreding, VG=Voortgezette gebondenheid, NB=Niet bekend						

Uitbreidingen

Denemarken

Uitgebreid tot	In werking	Buiten werking
Faeröer	01-01-2007	
Groenland	01-04-1995	

Verenigde Staten van Amerika, de

Uitgebreid tot	In werking	Buiten werking
Amerikaans-Samoa	01-04-1995	
Amerikaanse Maagdeneilanden	01-04-1995	
Bakereiland	01-04-1995	
Guam	01-04-1995	
Howland-eiland	01-04-1995	
Jarviseiland	01-04-1995	
Johnstoneiland	01-04-1995	
Kingman Reef	01-04-1995	
Midway-eiland	01-04-1995	
Navassa-eiland	01-04-1995	
Noordelijke Marianen	01-04-1995	
Palmyra-eiland	01-04-1995	
Panamakanaal-zone (< 31-12-1999)	01-04-1995	31-12-1999
Puerto Rico	01-04-1995	
Wake-eiland	01-04-1995	

Verklaringen, voorbehouden en bezwaren

Azerbeidzjan, 3 juni 2004

The Republic of Azerbaijan declares that it will be unable to guarantee compliance with the provisions of the Convention in its territories occupied by the Republic of Armenia until these territories are liberated from that occupation.

ANNEX A - Taxes to which the Convention would apply:

Article 2, paragraph 1. a. i:

. Income tax from individuals;

- . Profit tax from legal persons (with the exception of entities and enterprises that are the property of municipalities);
- . Tax withheld at the source of payment on income of non-residents;
- . Tax withheld from the net profit of a permanent establishment.

Article 2, paragraph 1. b. i:

- . Profit tax from entities and enterprises that are the property of municipalities.

Article 2, paragraph 1. b. ii:

- . Payments to the State Social Protection Fund.

Article 2, paragraph 1. b. iii.A:

- . Property tax from legal persons.

Article 2, paragraph 1. b. iii.B:

- . Land tax from legal persons.

Article 2, paragraph 1. b. iii.C:

- . Value added tax.

Article 2, paragraph 1. b. iii.D:

- . Excise tax.

Article 2, paragraph 1. b. iii.E:

- . Road tax.

Article 2, paragraph 1. b. iii.G:

- . Mining tax;
- . Tax under simplified system;
- . Duties withheld according to the “Law of state duties”.

Article 2, paragraph 1. b. iv:

- . Land tax from individuals;
- . Property tax from individuals;
- . Mining tax on the exploitation of constructions materials produced in certain regions.

ANNEX B - Competent authorities:

Ministry of taxes, State Customs Committee, Ministry of Labour and Social Protection of Population, Ministry of Finance.

ANNEX C- Definition of the term “national” is given in the following:

The term “national” means:

- . all individuals possessing the nationality of the Republic of Azerbaijan;
- . all legal persons (including partnership and joint venture), companies, associations and other organisations deriving their status as such from the legislation of the Republic of Azerbaijan.

België, 1 augustus 2000

ANNEX A - Taxes to which the Convention would apply

I. Article 2, § 1.a.i:

- Personal tax,
- Corporation tax,
- Tax on legal persons,
- Tax on non-residents,

Withholding tax on income from movable assets (tax on capital incomes), income tax deducted at source

Special surcharge on tax on non-residents

II. Article 2, § 1.b.i:

Special surcharge on personal tax,

Withholding tax on income from immovable assets (property tax) and surcharge.

III. Article 2, § 1.b.iii:

Under category A:

Registration duties on gifts inter vivos.

Under category C:

Value added tax.

Under category D:

Excise duties,

Special excise duties,

Annual tax on insurance policies,

Annual tax on profit sharing.

IV. Article 2, § 1.b.iv:

Under category A:

Death duties and duties on transfers following death.

ANNEX B - Competent authorities

Minister for Finance or an authorised representative.

ANNEX C - Definition of the word “national” for the purpose of the Convention

None.

To Article 30, § 1.a, of the Convention

Belgium reserves the right not to provide any forms of assistance in relation to the taxes of other Parties in any of the categories listed in subparagraph b of paragraph 1 of Article 2:

ii. : Compulsory social security contributions payable to general government or to social security institutions established under public law;

iii. B: Taxes on immovable property;

iii. E: Taxes on the use or ownership of motor-vehicles;

iii. F: Taxes on the use or ownership of movable property other than motor-vehicles;

iii. G: Any other taxes;

iv. B: Taxes on immovable property;

iv. C: General consumption taxes, such as value-added or sales taxes;

iv. D: Specific taxes on goods and services such as excise duties;

iv. E: Taxes on the use or ownership of motor-vehicles;

iv. F: Taxes on the use or ownership of movable property other than motor-vehicles;

iv. G: Any other taxes.

To Article 30, § 1.c, of the Convention

Belgium reserves the right not to provide assistance in respect of any tax claim:

- which is in existence at the date of entry into force of the Convention in respect of Belgium;
- which was the subject of a reservation by Belgium based on Article 30, § 1.a of the Convention and was already in existence at the date of withdrawal by Belgium of such a reservation.

Denemarken, 16 juli 1992

As regards Denmark, the Convention shall apply to the territory of the Kingdom of Denmark including the territorial sea of Denmark as well as any other maritime area to the extent that that area, in accordance with international law, has been or may hereafter be designated under Danish laws as an area within which Denmark may exercise sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed or its sub-soil and the superjacent waters and with regard to other activities for the economic exploration and exploitation of the area

ANNEX B

DENMARK (except for Greenland)

The Minister for Taxation of his authorised representative,

GREENLAND

The Local Government or its authorised representative.

Denemarken, 28 september 2001

The Convention will continue to apply to taxes that have been repealed or renamed as long as the taxes remain enforceable and collectible.

ANNEX A (Tax covered)

Danish taxes:

Article 2, paragraph 1.a:

i. : income taxes to the State (indkomstskatter til staten)

ii. : --

iii. : capital tax to the State (formueskat til staten) - repealed as of 1 January 1997, enforceable and collectible until 1 January 2002 (in cases of fraud until 1 January 2017)

Article 2, paragraph 1.b:

i. : income tax to the municipalities (kommunal indkomstskat),
income tax to the county municipalities (amtskommunal indkomstskat),

tax on immovable property (ejendomsskat);

tax on assessed value of immovable property (ejendomsværdiskat),
church tax (kirkeskat)

ii. : labour market contribution (arbejdsmarkedsbidrag),
special pension contribution (særligt pensionsbidrag)

iii. A: tax on inheritance and gifts (afgift af dødsboer og gaver)

iii. B: --

iii. C: value added tax (merværdiafgift),

- iii. D: excise duties imposed by the State (forbrugsafgifter, som pålægges af staten)
 - iii. E: registration tax on motor vehicles (registreringsafgift af motorkøretøjer),
weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (vægtafgift af motorkøretøjer og andre afgifter på oje eller brug af motorkøretøjer)
 - iii. F: tax on insurances for yachts (afgift af lystfartørsforsikringer)
 - iii. G: payroll tax (lømsumsafgift),
taxes on betting, on casinos and on lottery prizes (afgift af totalisatorspil, spillekasinoer og gevinster ved lotterispil),
tax on registration of rights in real property etc. (afgift af tinglysning og registrering af ejer- og pantrettigheder),
stamp duty (stempelafgift)
 - iv. : service charge on business property (dækningsafgift af forretningsejendom),
property release tax (frigørelsesafgift)
- Greenlandic taxes:
- Article 2, paragraph 1.a.
- i. : income tax to the Greenlandic home rule Government (landsskat, særlig landsskat),
dividend tax (udbytteskat),
company tax (selskabsskat)
- Article 2, paragraph 1.b.
- i. : municipal tax (kommuneskat),
common municipal tax (fælleskommunal skat),
dividend tax (udbytteskat);
company tax (selskabsskat)
 - ii. : employer's contributions to vocational training (arbejdsgivernes erhvervsuddannelsesbidrag)
- iii. A: tax on inheritance and gifts (afgift af arv og gave)
 - iii. C: import duty (indførselsafgift)
 - iii. D: tax on gambling machines (afgift af automatspil),
harbour duty (havneafgift),
tax on sea transport of goods to, from and within Greenland (afgift på søtransport af gods til, fra og I Grønland),
tax on shrimps (afgift på rejer)
 - iii. E: tax on motor vehicles (afgift af motorkøretøjer)
 - iii. G: tax on lottery (lotterifafgift),
stamp duty (stempelafgift).

Denemarken, 10 november 2006

Denmark withdraws its declaration with respect of Faroe Islands made in connection with the ratification of the Convention. It is decided that the Convention will also be applicable in Faroe Islands from 1 January 2007. Annexes A and B to the Convention are accordingly supplemented as follows:

Amendment of Annex A (Taxes Covered)

In Annex A, the following shall be added:

Faroese taxes

Article 2, paragraph 1. a:

- i. : income taxes to the Faroese home rule Government (landsskattur) royalty taxes (skattur av nýtslugjaldi) taxes levied under the Hydrocarbon Tax Act (skattur eftir kolvetnisskattalógini) taxes levied under the Tonnage Tax Act (skattur eftir tonnsaskattalógini)
- ii. : taxes levied under the Act on Taxation of Capital Gains (kapitalviningsskattur)

Article 2, paragraph 1.b:

- i. : income taxes to the municipalities (komunuskattur) church tax (kirkjuskattur)
- ii. : labour market contribution (ALS-gjald) special pension contribution (arbeidsmarknareftirlønargjald)
- iii. C: value added tax (meirvirdisgjald)
- iii. D: import and excise duties (tollur)
- iii. E: registration tax on motor vehicles (skrásetingargjald) weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (veggjald)
- iii. G: Tax on registration of rights in real property (tinglýsingargjald)

Annex B - Competent Authority

FAROE ISLANDS

The Faroe Islands Customs and Tax Administration (Toll- og Skattstova Føroya).

Finland, 11 april 2002

ANNEX A - Taxes to which the convention would apply

Article 2, paragraph 1 (a)

- (i) the state income taxes (valtion tuloverot); de statliga inkomstskatterna), the corporate income tax (yhteisöjen tulovero; inkomstskatten för samfund), the tax withheld at source from non-residents' income (rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig), the tax withheld at source from interest (korkotulon lähdevero; källskatten på ränteinkomst), the withholding tax for foreign employees (ulkomailta tulevan palkansaajan lähdevero; källskatt för löntagare från utlandet),

(ii) –

- (iii) the state capital tax (valtion varallisuusvero; den statliga förmögenhetsskatten),

Article 2, paragraph 1 (b):

- (i) the communal tax (kunnallisvero; kommunalskatten), the church tax (kirkollisvero; kyrkoskatten), the forestry duty (metsänhoitomaksu; skogsvårdsavgiften),

- (ii) the national pension insurance contribution (vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie), the health insurance contribution (vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie), the employer's social security contribution (työnantajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift),
 - (iii) A the inheritance tax and the gift tax (perintövero ja lahjavero; arvsskatten och gåvoskatten),
 - (iii) B –
 - (iii) C the value added tax (arvonlisävero; mervärdesskatten),
 - (iii) D the excise duty on tobacco (tupakkavero; tobaksaccisen), the excise duty on soft drinks (virvoitusjuomavero; läskedrycksaccisen), the excise duty on liquid fuels (nestemäisten polttoaineiden valmistevero; accisen på flytande bränslen), the excise duty on electricity and certain energy sources (sähkön ja eräiden polttoaineiden valmistevero; accis på elström och vissa bränslen), the excise duty on alcohol and alcoholic beverages (alkoholi- ja alkoholijuomavero; accisen på alkohol och alkoholdrycker), the tax on certain insurance premiums (eräistä vakuutusmaksuista suoritettava vero; skatten på vissa försäkringspremier), the oil waste duty (öljyjättemaksu; oljeavfallsavgiften), the motor-car tax (autovero; bilskatten)
 - (iii) E the tax on specific motor vehicles (moottoriajoneuvovero; motorfordonsskatten), the fuel fee (polttoainemaksu; bränsleavgift), the vehicle tax (ajoneuvovero; fordonsskatt),
 - (iii) F –
 - (iii) G the stamp duty (leimavero; stämpelskatten), the oil damage duty (öljysuojamaksu, oljeskyddsavgiften), the transfer tax (varallisuudensiirtovero; överlåtelseskatt), the tax on lottery prizes (arpajaisvero; lotteriskatt), the tax on waste (jätevero; avfallsskatt),
 - (iv) the municipal tax on real property (kiinteistövero; fastighetsskatten)
- ANNEX B - Competent authorities
Article 3, paragraph 2 (d):
The National Board of Taxes.

Frankrijk, 12 december 2007

France confirms that its approval of the Convention was subject by the following reservation:

In accordance with Article 29, paragraph 1, France intends to reserve the application of this Convention to the European and Overseas Départements of the French Republic, including the territorial sea and, beyond it, the areas over which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and superjacent waters.

In application of Article 2 of the Convention, France communicates the list of taxes to which the Convention applies in France, constituting Annex A referred to in Article 2, of the Convention:

ANNEX A - Tax covered

Article 2, paragraph 1.a.:

- i) Income tax;
 - . General social contribution;
 - . Social debt repayment contribution;
 - . Corporation tax;
 - . Withholding tax on income from movable assets;
 - . Annual flat-rate tax on companies;
 - . Corporation tax contribution;
 - . Payroll taxes and contributions;
- ii) Not applicable;
- iii) Solidarity wealth tax;
 - . Tax on the market value of immovables held in France by legal persons;

Article 2, paragraph 1.b.:

- i) Not applicable;
- ii) Not applicable;
- iii) A. - Duties on the free transfer of assets;
 - B. - Not applicable;
 - C. - Value-added tax and similar taxes;
 - D. - Indirect contributions;
 - E. - Taxes on company cars;
 - F. - Various taxes provided for under the General Tax Code and paid to the Government;
 - G. - Stamp duties, registration fees and cadastral taxes paid to the Government, stock exchange transaction tax, tax on the income from accumulation or capital bonds, tax on sums paid by insurance and similar bodies and tax on insurance contracts;
- iv) Built-up properties tax and land tax;
 - . Occupancy tax;
 - . Business tax;
 - . Land motor-vehicle excise duty;
 - . Stamp duty on registration certificates for land motor-vehicles;

- . Stamp duty and cadastral tax on transfers for consideration of immovable property not intended for use as dwellings;
- . Surcharge on registration fees and cadastral taxes payable on transfers of immovable property;
- . Departemental mining concession taxes;
- . Local infrastructure tax;
- . Special infrastructure tax of the Ile-de-France region and its supplementary tax;
- . Tax on driving licences;
- . Communal tax assimilated to direct local taxes;
- . Indirect taxes for local communities and various bodies.

ANNEX B - Competent authorities

France declares that the competent authorities withing the meaning of Article 3, paragraph 1.d, of the Convention are:

1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:
 - concerning those recovered by social security bodies: as appropriate, the Chairman of the Administrative Council of the Central Agency for Social Security Bodies (Agence centrale des organismes de sécurité sociale - ACOSS) or the Chairman of the Administrative Council of the Agricultural Social Insurance Mutual Benefit Fund (Caisse centrale de mutualité sociale agricole - CCMSA);
 - concerning those recovered by the Treasury: the Minister responsible for the Budget or his authorised representative;
2. For all the other taxes referred to in Annex A: the Minister responsible for the Budget or his authorised representative.

IJsland, 22 juli 1996

The Government of Iceland declares, pursuant to Article 29, paragraph 1, of the Convention, that with respect to Iceland the Convention shall apply to the territory of the Republic of Iceland, including any area adjacent to the territorial sea of Iceland within which, under Icelandic law and in accordance with international law, Iceland has sovereign rights for the purpose of exploring and exploiting the natural resources of the sea-bed and sub-soil thereof.

Italië, 31 januari 2006

Article 30, paragraph 1.a

Italy reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in sub paragraph b of paragraph 1 of Article 2:

- ii. compulsory social security contributions payable to general government or to social security institutions established under public law;
- iii. D. specific taxes on goods and services such as excise taxes,
 - E. taxes on the use or ownership of motor vehicles,

F. taxes on the use or ownership of movable property other than motor vehicles,

G. any other taxes other than registration tax and mortgage and cadastral taxes.

- iv. taxes in categories D, E, F, G listed in sub paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.

Article 30, paragraph 1.b

Italy reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for the taxes listed in the reservation made under sub-paragraph a above.

Article 30, paragraph 1.c

Italy reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of Italy or included in the reservation made under sub paragraphs a and b above and existing at the date of withdrawal of such a reservation by Italy.

Article 30, paragraph 1.d

Italy reserves the right not to provide assistance in the service of documents for taxes listed the reservation made under sub-paragraph a above.

Article 30, paragraph 1.e

Italy reserves the right not to permit the service of documents through the post as provided for in paragraph 3 of Article 17.

ANNEX A - Taxes to which the Convention would apply

Article 2, paragraph 1.a.i

– Personal Income Tax (Imposta sul reddito delle persone fisiche - IRPEF);

– Corporate Income Tax (Imposta sul reddito delle società - IRES and the former Imposta sul reddito delle persone giuridiche - IRPEG).

Article 2, paragraph 1.a.ii

– Substitute Income Taxes, irrespective of their denomination.

Article 2, paragraph 1.b.i

– Regional Tax on Productive Activities (Imposta regionale sulle attività produttive - IRAP).

Article 2, paragraph 1.b.iii

Under category C:

– Value Added Tax (Imposta sul valore aggiunto - IVA).

Under category G:

– Registration Tax (Imposta di registro);

– Mortgage and Cadastral Taxes (Imposte ipotecaria e catastale).

Article 2, paragraph 1.b.iv

– Local Property Tax (Imposta comunale sugli immobili - ICI)

ANNEX B - Competent Authorities

The Ministry of Economy and Finance - Tax Policy Department.

Italië, 14 april 2010

In accordance with Article 30, paragraph 4, of the Convention, Italy withdraws its reservation to Article 17, paragraph 3, of the Convention contained in the instrument of ratification deposited on 31 January 2006.

Nederlanden, het Koninkrijk der, 15 oktober 1996

The Kingdom of the Netherlands (for the Netherlands) declares in accordance with Article 30, paragraph 1 (a), (b), (c) and (d) of the Convention that it reserves the right:

- not to provide assistance in relation to the taxes of other Parties listed in Article 2, paragraph 1, (b), (i), (iii), letters B, C, D, E, F and G, and (iv);
- not to provide assistance in respect of any tax claim which is in existence on the date of entry into force of the Convention for the Kingdom of the Netherlands (for the Netherlands);
- not to provide assistance in the service of documents for all taxes.

The Kingdom of the Netherlands (for the Netherlands Antilles and Aruba) declares in accordance with Article 30, paragraph 1 (a), (b), (c), (d) and (e) of the Convention that it reserves the right:

- not to provide assistance in relation to the taxes of other Parties listed in Article 2, paragraph 1, (b);
- not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes;
- not to provide assistance in respect of any tax claim which is in existence on the date of entry into force of the Convention for the Kingdom of the Netherlands (for the Netherlands Antilles and Aruba);
- not to provide assistance in the service of documents for all taxes;
- not to permit the service of documents through the post as provided for in paragraph 3 of Article 17.

The Kingdom of the Netherlands (for the Netherlands) declares:

- in accordance with Article 4, paragraph 3, that its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7;
- in accordance with Article 9, paragraph 3, that it will not accept, as a general rule, the requests as referred to in Article 9, paragraph 1, of the Convention, insofar as these requests concern social security contributions.

The Kingdom of the Netherlands (for the Netherlands Antilles and Aruba) declares:

- in accordance with Article 4, paragraph 3, that authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7;
- in accordance with Article 9, paragraph 3, that it will not accept, as a general rule, the requests as referred to in Article 9, paragraph 1, of the Convention.

ANNEX A

Taxes to which the Convention applies for the Netherlands:

Article 2, paragraph 1 (a)

- Income Tax (Inkomstenbelasting)
- Salaries Tax (Loonbelasting)
- Corporation Tax (Vennootschapsbelasting)
- Dividend Tax (Dividendbelasting)
- Wealth Tax (Vermogensbelasting)

Article 2, paragraph 1 (b)

- Social Security Contributions (Premies sociale verzekering)

Article 2, paragraph 1 (c)

- Inheritance, Transfer or Gift Tax (Rechten van successie, overgang of schenking)

Taxes to which the Convention applies for the Netherlands Antilles:

Article 2, paragraph 1 (a)

- Income Tax (Inkomstenbelasting)
- Salaries Tax (Loonbelasting)
- Corporation Tax (Winstbelasting)

ANNEX B

Taxes to which the Convention applies for Aruba:

Article 2, paragraph 1 (a)

- Income Tax (Inkomstenbelasting)
- Salaries Tax (Loonbelasting)
- Corporation Tax (Winstbelasting)

ANNEX B

Competent Authorities for the Netherlands:

- For tax purposes: the Minister of Finance or his authorised representative
- For Social security purposes: the State Secretary for Social Affairs and Employment or his authorised representative.

Competent Authorities for the Netherlands Antilles:

The Minister of Finance or his authorised representative.

Competent Authorities for Aruba:

The Minister of Finance or his authorised representative.

ANNEX C - Definition of the term “national” for the purpose of the Convention:

The term “national” means for the Netherlands:

1. all individuals possessing the Dutch nationality;
2. all legal persons, companies and associations deriving their status as such from the laws in force in the Netherlands.

The term “national” means for the Netherlands Antilles:

1. all individuals possessing the Dutch nationality;
2. all legal persons, companies and associations deriving their status as such from the laws in force in the Netherlands Antilles.

The term “national” means for Aruba:

1. all individuals possessing the Dutch nationality and having a legally valid title of residence for Aruba;
2. all legal persons, companies and associations deriving their status as such from the laws in force in Aruba.

Nederlanden, het Koninkrijk der, 5 december 1996

Article 30, paragraph 2, of the Convention prohibits other reservations than those explicitly allowed under paragraph 1 of Article 30. In the present context, this means that all reservations further limiting the application of provisions of the Convention are prohibited. The declaration made in respect to the Netherlands Antilles and Aruba, however, is of a different nature as it refers to territorial application and does not, in the view of the Netherlands Government, constitute a reservation prohibited under Article 30 of the Convention. The Netherlands Antilles and Aruba will observe the Convention in relation to those Parties to the Convention with which a convention for the avoidance of double taxation has been concluded.

The Kingdom of the Netherlands will apply the Convention to the Netherlands Antilles and Aruba only in respect of Parties to this Convention with which the Kingdom of the Netherlands has concluded a convention for the avoidance of double taxation which is applicable to the Netherlands Antilles and/or Aruba and which contains a provision concerning exchange of information.

Nederlanden, het Koninkrijk der, 19 juli 2001

The Kingdom of the Netherlands, for the Kingdom in Europe and Aruba, withdraws the reservation with regard to the category listed in Article 2, paragraph 1, subparagraph (b), (iii), under letter C, of the Convention, made at the time of deposit of its instrument of acceptance on 15 October 1996. This means that the said reservation will last with regard to the Netherlands Antilles.

Note by the Secretariat: The reservation now reads as follows:

The Kingdom of the Netherlands (for the Netherlands and Aruba) declares in accordance with Article 30, paragraph 1, (a), (b), (c) and (d) of the Convention, that it reserves the right:

- not to provide assistance in relation to the taxes of other Parties listed in Article 2, paragraph 1, (b), (i), (iii), letters B, D, E, F and G, and (iv); (.)

The Kingdom of the Netherlands (for the Netherlands Antilles) declares in accordance with Article 30, paragraph 1, (a), (b), (c) and (d) of the Convention, that it reserves the right:

- not to provide assistance in relation to the taxes of other Parties listed in Article 2, paragraph 1, (b), (i), (iii), letter C.

Noorwegen, 13 juni 1989

As regards Norway the Convention on Mutual Administrative Assistance in Tax Matters shall apply to the territory of the Kingdom of Norway, including any area outside the territorial waters of the Kingdom of Norway, where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the Con-

vention does not apply to Svalbard, Jan Mayen or the Norwegian dependencies (“biland”).

ANNEX B

The Minister of Finance and Customs or his authorised representative.

Noorwegen, 29 februari 2008

In application of Article 2, paragraph 2, of the Convention, Norway communicates a modified list of national taxes to be included in Annex A of the Convention:

Article 2, paragraph 1.a:

- i) National tax on personal income (skatt på personinntekt)
 - National tax on ordinary income (skatt på alminnelig inntekt);
 - National equalization tax (fellesskatt);
 - Special tax on petroleum income (særlig skatt på petroleumsinntekt);
 - Resource rent tax on income from hydro-electric power (grunnrenteskatt på inntekt fra produksjon av vannkraft);
 - Withholding tax on dividends (kildeskatt på utbytter);
 - Tonnage tax (tonnasjeskatt);
 - National tax on remuneration to non-resident artists (skatt til staten på honorarer til utenlandske artistene mv.);
- iii) National tax on capital (formuesskatt til staten).

Article 2, paragraph 1.b:

- i) County municipal tax on ordinary income (skatt til fylkeskommunen på alminnelig inntekt);
 - Municipal tax on ordinary income (skatt til kommunen på alminnelig inntekt);
 - County municipal and municipal natural resource tax (naturressursskatt til fylkeskommune og kommune);
 - Municipal tax on capital (formuesskatt til kommunen);
- ii) Employees’ contributions to the National Insurance Scheme (folketrygdavgift);
 - Employers contributions to the National Insurance Scheme (arbeidsgiveravgift);
- iii) A. - Tax on inheritance and certain gifts (avgift på arv og visse gaver);
 - B. - -
 - C. - Value-added tax (merverdiavgift);
 - Investment tax (investeringsavgift);
 - D. - Taxes and excises on:
 - Alcohol (alkohol), alcoholic beverages (brennevin og vin m.v.) bee (øl) and alcohol in imported essences (alkohol i essenser som innføres);
 - Autodiesel (autodiesel);
 - Carbondioxide from mineral oils, petrol and gas (CO2 avgift på mineralolje, bensin og gass);
 - Sulphur (svovel);
 - Veverage packaging (drikkevareemballasje);

Final treatment of waste (sluttbehandling av avfall);
 Tobacco (tobakksvarer);
 Petrol (bensin);
 Mineral oil, base tax on heating oil (fyringsolje);
 Lubricants (smøreolje);
 Marine engines (båtmotorer);
 Electricity consumption (forbruk av elektrisk kraft);
 Chocolates and sweets (sjokolade);
 Sugar (sukker);
 Non-alcoholic beverages (alkoholfrie drikkevarer);
 Trichoreten and tetrachloreten (TRI og PER);
 Hydrofluorocarbons (HFC) and perfluorocarbons (PFC) (HFK og PFK);
 Emissions of NOx (utslipp av NOx);
 E. - -
 F. - -
 G. - Annual tax on motor vehicles (årsavgift på motorvogner);
 Tax on motor vehicles etc. (engangsavgift på motorvogner m.v.);
 Re-registration tax (omregistreringsavgift);
 Annual tax on heavy goods vehicles (årsavgift på tyngre kjøretøyer);
 Tax on documents transferring title to real property (avgift på dokument som overfører hjemmel til fast eiendom).

Oekraïne, 26 maart 2009

ANNEX A - Taxes to which the Convention would apply:

- a) sub-paragraph a.i:
 tax on profits of enterprises;
 tax on income of naturals;
 - b) sub-paragraph b.i.i:
 compulsory social security contribution;
 - c) sub-paragraph b.i.i.i.B:
 land fee;
 - d) sub-paragraph b.i.i.i.C:
 value-added tax;
 - e) sub-paragraph b.i.i.i.D:
 excise tax;
 duty on the development of viticulture, gardening and hop-growing;
 - f) sub-paragraph b.i.i.i.E:
 tax on the ownership of moto vehicles and other self-propelled machines and mechanisms;
 - g) sub-paragraph b.iv:
 single tax;
 fixed agricultural tax;
 state customs;
 rental payment;
 duty for the special use of natural resources.
- ANNEX B - Competent authorities

The State Tax Administration of Ukraine;
 The State Customs Service of Ukraine;
 The Pension Fund of Ukraine.

Ukraine, pursuant to Article 30, paragraph 1.a, of the Convention, reserves the right not to provide the assistance concerning taxes of other Parties not belonging to the list of taxes and dues included by Ukraine into Annex A of the Convention.

Ukraine, pursuant to Article 30, paragraph 1.c, of the Convention, reserves the right not to provide the assistance concerning any tax debts existing on the date of entry into force of the Convention for Ukraine.

OESO (Organisatie voor Economische Samenwerking en Ontwikkeling), 12 februari 2007

Opinion by the Co-ordinating Body of the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters on the use of the terms “Parties” and “States” in certain articles of the Convention

I. The use of terms “Parties”, “States” and “competent authorities” in the Convention

1. In the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters, the use of the terms “Parties”, “States” or “competent authorities” has been found not to be always consistent, in particular with regard to the authority to enter into agreements for the implementation of the Convention.

II. Opinion of the Co-ordination Body of the Convention

2. Under international law, a treaty shall be interpreted taking into account “any subsequent agreement between the parties regarding the interpretation of the treaty of the application of its provisions” (article 31.3.a of the Vienna Convention on the Law of Treaties). According to paragraph 4 of Article 24 of the Convention on Mutual Administrative Assistance in Tax Matters, the Co-ordinating Body (composed of representatives of the competent authorities of the Parties) which monitors the implementation and development of this Convention, under the aegis of OECD, can furnish opinions “on the interpretation of the provisions of the Convention”.

3. Given that in certain articles of the Convention the use of the terms “Parties” and “States” may raise issues of interpretation, the following opinion, which as been agreed by the Co-ordinating Body of the Convention, after having consulted with the OECD Secretariat, and particularly with the Directorate of Legal Affairs, will dispel ambiguity and will clarify the interpretation of these articles:

In accordance with paragraph 4 of article 24 of the Convention, the Co-ordinating Body agrees to the following opinion on the interpretation of the Convention:

When the text of the Convention uses, in particular in paragraph 2 of Article 4; paragraph 2 of Article 11; paragraph 2 of Article 22; and Articles 25 and 26, the terms “Parties” or “States” in relation to

agreements concluded for the implementation of the Convention, these two terms are to be understood to refer to the “competent authorities”, as defined in paragraph 1, subparagraph d, of Article 3.

Polen, 25 juni 1997

Pursuant to sub-paragraph (a) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide any form of assistance in relation to the taxes of other Parties listed in sub-paragraphs (b)(i) or (b)(iv) of paragraph 1 of Article 2 (taxes imposed by or on behalf of political subdivisions or local authorities).

In accordance with paragraph 3 of Article 4 of the Convention, the competent authority of the Republic of Poland may inform the persons concerned before transmitting information concerning them to another Party, in conformity with Articles 5 to 7 of the Convention.

The following text should be included under Annex A in accordance with paragraph 2 of Article 2 of the Convention:

“For the Republic of Poland, the Convention shall apply to the taxes referred to in sub-paragraphs (a)(i)-(iii) and (b) (ii)-(iii) of paragraph 1 of Article 2”.

The following text should be included under Annex B in accordance with sub-paragraph (d) of paragraph 1 of Article 3 of the Convention:

“For the Republic of Poland, the term “competent authority” means the Minister of Finance or his authorized representative”.

Polen, 26 juni 1997

Pursuant to sub-paragraph (b) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to sub-paragraph (d) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide assistance in the service of documents for all taxes.

Polen, 26 november 2004

The Government of Poland withdraws the following reservation made to the Convention on Mutual Administrative Assistance in Tax Matters, done in Strasbourg, on 25 January 1988:

“Pursuant to sub-paragraph (b) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.”

The decision enters into force the day of its signature.

Polen, 14 februari 2006

The Government of Poland withdraws the following reservation made to the Convention on Mutual Administrative Assistance in Tax Matters, done in Strasbourg, on 25 January 1988:

Pursuant to sub-paragraph (d) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide assistance in the service of documents for all taxes.

Spanje, 12 november 2009

In the event that this Convention on Mutual Administrative Assistance in Tax Matters were to be applied to Gibraltar, Spain wishes to make the following declaration:

1. Gibraltar is a non-autonomous territory for the international relations of which the United Kingdom is responsible and which is subject to a decolonisation process in accordance with the relevant decisions and resolutions of the General Assembly of the United Nations.

2. The authorities of Gibraltar are of a local nature and exercise exclusively internal competences which have their origin and their foundation in the distribution and attribution of competences performed by the United Kingdom, in compliance with its internal legislation, in its capacity as sovereign State on which the mentioned non-autonomous territory depends.

3. As a result, should the Gibraltarian authorities participate in the application of this Convention it will be understood as effected exclusively within the scope of the internal competences of Gibraltar, and it cannot be considered to produce any change whatsoever in relation with what was established in the two preceding paragraphs.

Spain informs the Organisation for Economic Co-Operation and Development in Paris that the procedure set out in the Agreed Arrangements relating to Gibraltar Authorities in the Context of Mixed Agreements, agreed between Spain and the United Kingdom on 19 December 2007 (together with the Arranged Agreements relating to Gibraltar Authorities in the Context of EU and EC Instruments and Related Treaties, of 19 April 2000), is applicable to the present Convention.

Spain declares that it complies with Annexes A, B and C of the Convention as follows:

Annex A. Taxes to which the Convention applies

Article 2, paragraph 1.a.i.:

Taxes on income or profits, or taxes on capital gains which are imposed separately from the tax on income or profits, and taxes on net wealth, imposed on behalf of the member States:

- Personal Income Tax;
- Non-Residents Income Tax;
- Corporate tax;
- Wealth Tax.

Article 2, paragraph 1.b.i.:

Any of the above which are imposed on behalf of political subdivisions or local authorities of a Signatory State:

- Tax on the Increase in the Value of Urban Land;
- Tax on Economic Activities.

Article 2, paragraph 1.b.ii.:

Contributions to Social Security payable to the Government or to the Social Security Institutions established under public law.

Article 2, paragraph 1.b.iii.:

Taxes in other categories, except customs duties, imposed on behalf of a signatory State, namely:

A. Inheritance and Gift Tax.

B. Tax on Immovable Property.

C. Value-Added Taxes;

General Indirect Tax for the Canary Islands;

Tax on Imports and Deliveries of Goods in the Canary Islands;

Tax on Production, Services and Imports in the cities of Ceuta and Melilla.

D. Tax on the Retail Sales of Certain Hydrocarbons;

Insurance Premium Tax;

Beer Tax;

Tax on Wine and Fermented Beverages;

Tax on Intermediate Products;

Tax on Alcohol and Derived Beverages;

Hydrocarbon Tax;

Tobacco Products Tax,

Electricity Tax;

Special Tax on Certain Means of Transport.

E. Tax on Motor Vehicles.

F. Tax on Capital Transfers and Documented Legal Acts.

Article 2, paragraph 1.b.iv.:

Any of the above which are imposed on behalf of political subdivisions or local authorities:

– Special Tax of the Autonomous Community of the Canary Islands on Petroleum-based Fuels;

– Tax on Construction, Installations and Works.

Annex B. Competent Authorities

The Minister of Economy and Finance, or the authorised representative thereof, and in the sphere of their competence, the General Treasury of the Social Security, or the Social Security managing body, autonomous agency or joint service that, in the future, may substitute for it.

Annex C. Definition of the word “national” for the purpose of the Convention

1. All individuals of Spanish nationality.

2. All legal persons, partnerships or associations and other institutions set up in accordance with current Spanish legislation.

Verenigd Koninkrijk, het, 11 februari 2008

Pursuant to Article 30, paragraph 1.a, of the Convention, the United Kingdom will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1.b(i), (ii) or (iv), of the Convention (taxes imposed by or on behalf of political subdivisions or local authorities and social security contributions).

Pursuant to Article 29, paragraph 1, of the Convention, the United Kingdom declares that with respect to the United Kingdom, the Convention shall apply to Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom designated under its laws concerning the Continental Shelf and in accordance with international law as an area within which the rights of the United Kingdom with respect to the sea bed and subsoil and their natural resources may be exercised. The Convention shall not apply to the Crown Dependencies or any Overseas Territory of the United Kingdom.

Annex A - Taxes to which the Convention applies

For the United Kingdom of Great Britain and Northern Ireland, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

- a) any of paragraphs (i) to (iii) of sub-paragraph (a); or
- b) paragraph (iii) of sub-paragraph (b)

Annex B - Competent authorities

In relation to the United Kingdom, the term "competent authority" means the Commissioners for Her Majesty's Revenue and Customs or their authorised representative.

Annex C - Definition of a "national" for the purpose of the Convention

In relation to the United Kingdom, the term "national" means any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the United Kingdom.

Verenigde Staten van Amerika, de, 13 februari 1991

The United States will not provide any form of assistance in relation to the taxes of other parties described in subparagraphs b.i or b.iv of paragraph 1 of Article 2 of the Convention (taxes imposed by or on behalf of possessions, political subdivisions, or local authorities)(as permitted by paragraph 1.a of Article 30 of the Convention).

The United States will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for any tax, pursuant to Articles 11 through 16 of the Convention (as permitted by paragraph 1.b of Article 30 of the Convention).

The United States will not provide assistance in the service of documents for any tax, pursuant to Article 17 of the Convention (as permitted by paragraph 1.d of Article 30 of the Convention); this reservation does not apply to the service of documents by mail, pursuant to paragraph 3 of Article 17 of the Convention.

Verenigde Staten van Amerika, de, 3 december 1991

Pursuant to Article 29, paragraph 1, this Convention shall apply to the United States of America, including Puerto Rico, the U.S. Virgin Islands,

American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and any other territory or possession.

Pursuant to Article 4, paragraph 3, of the Convention, the United States may inform the persons concerned before transmitting information to another party, in conformity with Article 5 or Article 7 of the Convention.

ANNEX A (Article 2, paragraph 2, of the Convention)

For the United States, this Convention shall apply to taxes imposed under Title 26 of the United States Code (the Internal Revenue Code of 1986), as amended, which correspond to the taxes in the categories referred to in paragraph 1.A and 1.B II and III of Article 2 of the Convention.

ANNEX B (Article 3, paragraph 1.D, of the Convention)

For the United States, the term “competent authority” means the Secretary of the Treasury or his designee.

Zuid-Korea, 27 mei 2010

Korea declares that it complies with Annexes A, B and C of the Convention as follows:

Annex A. Taxes to which the Convention would apply

I. Article 2, paragraph 1.a.i.:

- income tax;
- corporation tax;
- special tax for rural development.

II. Article 2, paragraph 1.b.iii.:

1. Category A:

- inheritance tax;
- gift tax.

2. Category B:

- comprehensive real estate holding tax.

3. Category C:

- value added tax.

4. Category D:

- individual consumption tax;
- liquor tax.

Annex B. Competent Authorities

The Minister of Strategy and Finance or his authorised representative.

Annex C. Definition of the word “national” for the purpose of the Convention

1. Any individual possessing the nationality of the Republic of Korea.
2. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Korea.

Zweden, 4 juli 1990

ANNEX A - Taxes to which the Convention would apply
(Paragraph 2 of Article 2 of the Convention)

Article 2, paragraph 1.a:

- i. The State income tax (den statliga inkomstskatten)
the sailors’ tax (sjömansskatten)

- the coupon tax (kupongskatten)
 the tax on public entertainers (bevillningsavgiften för särskilda förmåner och rättigheter)
 the tax on the undistributed profits of companies (ersättningsskatten)
 the tax on distribution in connection with reduction of share capital or the winding up of a company (utskiftningsskatten), and
 the profit sharing tax (vinstdelningsskatten).
- iii. The State capital tax (den statliga förmögenhetsskatten)
- Article 2, paragraph 1.b:
- i. The communal income tax (den kommunala inkomstskatten)
- ii. Charges according to:
- the Act (1981:691) on Social Security Contributions [lagen (1981:691) om socialavgifter]
 - the Act (1982:423) on General Payroll Fee [lagen (1982:423) om allmän löneavgift]
 - the Act (1984:668) on the Collection of Social Security Contributions from Employers [lagen (1984:668) om uppbörd av socialavgifter från arbetsgivare], and
 - the Act (1989:484) on Work Environment Fee [lagen (1989:484) om arbetsmiljöavgift].
- iii. A. The inheritance tax and the gift tax (arvsskatten och gåvoskatten).
 B. The State tax on real estate (den statliga fastighetsskatten).
 C. Taxes according to the Act (1968:430) on Value Added Tax [lagen (1968:430) om mervärdesskatt].
 D. Taxes according to the Act (1978:144) on Tax on certain travels [lagen (1978:144) om skatt på vissa resor], and the Act (1983:1053) on turnover tax on certain securities [lagen (1983:1053) om skatt på omsättning av vissa värdepapper].
 E. Charges and taxes according to:
- the Road Traffic Tax Act (1973:601) [vägtrafikskattelagen (1973:601)]
 - the Act (1976:338) on Road Traffic Tax on Vehicles which are not registered in Sweden [lagen (1976:388) om vägtrafikskatt på vissa fordon som inte är registrerade här i riket]
 - the Act (1976:339) on Tax on Cars for Sale [lagen (1976:339) om saluvagnsskatt]
 - the Road Traffic Tax Act (1988:327) [vägtrafikskattelagen (1988:327)], and
 - the Road Traffic Tax Act (1988:328) on foreign vehicles [lagen (1988:328) om vägtrafikskatt på utländska fordon].
- G. Charges according to the Act (1972:435) on Fee on Excess Freight [lagen (1972:435) om överlastavgift].
- ANNEX B - Competent authorities
 (paragraph 1.d of Article 3 of the Convention)
 The Minister of Finance or the National Tax Board.
-

Protocol van 27 mei 2010

Bekrachtiging, aanvaarding en goedkeuring zijn voorzien in artikel IX, eerste lid, van het Protocol.

Partij	Ondertekening	Ratificatie	Type*	In werking	Opzegging	Buiten werking
Denemarken	27-05-10					
Finland	27-05-10					
Frankrijk	27-05-10					
IJsland	27-05-10					
Italië	27-05-10					
Mexico	27-05-10					
Nederlanden, het Koninkrijk der – Nederland – Ned. Antillen – Aruba	27-05-10					
Noorwegen	27-05-10					
Oekraïne	27-05-10					
Portugal	27-05-10					
Slovenië	27-05-10					
Verenigd Koninkrijk, het	27-05-10					
Verenigde Staten van Amerika, de	27-05-10					
Zuid-Korea	27-05-10					
Zweden	27-05-10					
* O=Ondertekening zonder voorbehoud of vereiste van ratificatie, R= Bekrachtiging, aanvaarding, goedkeuring of kennisgeving, T=Toetreding, VG=Voortgezette gebondenheid, NB=Niet bekend						

G. INWERKINGTREDING

Zie *Trb.* 1997, 10.

De bepalingen van het Protocol van 27 mei 2010 zullen ingevolge zijn artikel IX, tweede lid, in werking treden op de eerste dag van de maand

die volgt op het verstrijken van een tijdvak van drie maanden na de datum waarop vijf partijen bij het Verdrag hun instemming door het Protocol te worden gebonden tot uitdrukking hebben gebracht.

J. VERWIJZINGEN

Zie *Trb.* 1991, 4 en *Trb.* 1997, 10.

Titel : Statuut van de Raad van Europa;
Londen, 5 mei 1949

Laatste *Trb.* : *Trb.* 2007, 146

Uitgegeven de *zevende* september 2010.

De Minister van Buitenlandse Zaken,

M. J. M. VERHAGEN