

# Netherlands

## A. Progress in the implementation of the minimum standard

The Netherlands has 95 tax agreements in force, as reported in its response to the Peer Review questionnaire. Three of those agreements, the agreements with Denmark, Ghana\* and Uzbekistan\*, comply with the minimum standard.

The Netherlands signed the MLI in 2017 and deposited its instrument of acceptance in 2019, listing 81 tax agreements. The MLI entered into force for the Netherlands on 1 July 2019.

The Netherlands is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>107</sup>

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

The Netherlands signed a bilateral complying instrument with respect to five of its agreements, the agreements with Algeria\*, Denmark, Ghana\*, Ukraine and Uzbekistan\*.<sup>108</sup>

The Netherlands indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements with Belgium, Brazil, Bulgaria, Ireland, Poland and Spain.

## B. Implementation issues

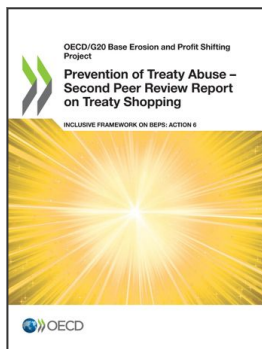
No jurisdiction has raised any concerns about their agreements with the Netherlands.

## Summary of the jurisdiction response – Netherlands

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania*	No	N/A	Yes	N/A	
2	Algeria*	No	N/A	Yes	PPT alone	
3	Argentina	No	N/A	Yes	N/A	
4	Armenia	No	N/A	Yes	N/A	
5	Aruba	No	N/A	No	N/A	
6	Australia	No	N/A	Yes	N/A	
7	Austria	No	N/A	Yes	N/A	
8	Azerbaijan*	No	N/A	Yes	N/A	
9	Bahrain	No	N/A	Yes	N/A	
10	Bangladesh*	No	N/A	Yes	N/A	
11	Barbados	No	N/A	Yes	N/A	
12	Belarus*	No	N/A	Yes	N/A	
13	Belgium	No	N/A	No	N/A	
14	Bosnia and Herzegovina*	No	N/A	Yes	N/A	
15	Brazil	No	N/A	No	N/A	
16	Bulgaria	No	N/A	No	N/A	

17	Canada	No	N/A	Yes	N/A	
18	China (People's Republic of)	No	N/A	Yes	N/A	
19	Chinese Taipei*	No	N/A	No	N/A	
20	Croatia	No	N/A	Yes	N/A	
21	Curacao	No	N/A	No	N/A	
22	Czech Republic	No	N/A	Yes	N/A	
23	Denmark	Yes	PPT alone	N/A	N/A	
24	Egypt	No	N/A	Yes	N/A	
25	Estonia	No	N/A	Yes	N/A	
26	Ethiopia*	No	N/A	Yes	N/A	
27	Finland	No	N/A	Yes	N/A	
28	France	No	N/A	Yes	N/A	
29	Georgia	No	N/A	Yes	N/A	
30	Germany	No	N/A	Yes	N/A	
31	Ghana*	Yes	PPT alone	N/A	N/A	
32	Greece	No	N/A	Yes	N/A	
33	Hong Kong (China)	No	N/A	Yes	N/A	
34	Hungary	No	N/A	Yes	N/A	
35	Iceland	No	N/A	Yes	N/A	
36	India	No	N/A	Yes	N/A	
37	Indonesia	No	N/A	Yes	N/A	
38	Ireland	No	N/A	Yes	PPT alone	
39	Israel	No	N/A	Yes	N/A	
40	Italy	No	N/A	Yes	N/A	
41	Japan	No	N/A	Yes	N/A	
42	Jordan*	No	N/A	Yes	N/A	
43	Kazakhstan	No	N/A	Yes	N/A	
44	Kenya	No	N/A	Yes	N/A	
45	Korea	No	N/A	Yes	N/A	
46	Kuwait*	No	N/A	Yes	N/A	
47	Latvia	No	N/A	Yes	N/A	
48	Lithuania	No	N/A	Yes	N/A	
49	Luxembourg	No	N/A	Yes	N/A	
50	North Macedonia	No	N/A	Yes	N/A	
51	Malawi*	No	N/A	Yes	N/A	
52	Malaysia	No	N/A	Yes	N/A	
53	Malta	No	N/A	Yes	N/A	
54	Mexico	No	N/A	Yes	N/A	
55	Moldova*	No	N/A	Yes	N/A	
56	Montenegro*	No	N/A	Yes	N/A	
57	Morocco	No	N/A	Yes	N/A	
58	New Zealand	No	N/A	Yes	N/A	
59	Nigeria	No	N/A	Yes	N/A	
60	Norway	No	N/A	Yes	N/A	
61	Oman	No	N/A	Yes	N/A	
62	Pakistan	No	N/A	Yes	N/A	
63	Panama	No	N/A	Yes	N/A	
64	Philippines*	No	N/A	Yes	N/A	
65	Poland	No	N/A	No	N/A	
66	Portugal	No	N/A	Yes	N/A	
67	Qatar	No	N/A	Yes	N/A	
68	Romania	No	N/A	Yes	N/A	

69	Russia	No	N/A	Yes	N/A	
70	Saudi Arabia	No	N/A	Yes	N/A	
71	Serbia	No	N/A	Yes	N/A	
72	Singapore	No	N/A	Yes	N/A	
73	Sint Maarten*	No	N/A	No	N/A	
74	Slovak Republic	No	N/A	Yes	N/A	
75	Slovenia	No	N/A	Yes	N/A	
76	South Africa	No	N/A	Yes	N/A	
77	Spain	No	N/A	No	N/A	
78	Sri Lanka	No	N/A	Yes	N/A	
79	Suriname*	No	N/A	Yes	N/A	
80	Sweden	No	N/A	Yes	N/A	
81	Switzerland	No	N/A	Yes	PPT alone	
82	Tajikistan*	No	N/A	Yes	N/A	
83	Thailand	No	N/A	Yes	N/A	
84	Tunisia	No	N/A	Yes	N/A	
85	Turkey	No	N/A	Yes	N/A	
86	Uganda*	No	N/A	Yes	N/A	
87	Ukraine	No	N/A	Yes	PPT alone	
88	United Arab Emirates	No	N/A	Yes	N/A	
89	United Kingdom	No	N/A	Yes	N/A	
90	United States	No	N/A	Yes	N/A	
91	Uzbekistan*	Yes	PPT alone	N/A	N/A	
92	Venezuela*	No	N/A	Yes	N/A	
93	Viet Nam	No	N/A	Yes	N/A	
94	Zambia	No	N/A	Yes	N/A	
95	Zimbabwe*	No	N/A	Yes	N/A	



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