

Netherlands

A. Progress in the implementation of the minimum standard

The Netherlands has 94 tax agreements in force, as reported in its response to the Peer Review questionnaire. Fifty-nine of the Netherlands' agreements comply with the minimum standard.

The Netherlands signed the MLI in 2017 and deposited its instrument of acceptance on 29 March 2019. The MLI entered into force for the Netherlands on 1 July 2019. On 25 November 2021, the Netherlands made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.

The Netherlands has not listed its agreements with Brazil and Spain under the MLI but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in those agreements, as well as in the agreements with Aruba, Bangladesh*, Curaçao, Moldova*, Suriname*, Thailand and Uganda*.

The Netherlands has signed a bilateral complying instrument with respect to its agreement with Germany.

The Netherlands' arrangements with Aruba, Curaçao and Sint Maarten* are arrangements governed by the domestic law of the Kingdom of the Netherlands.

The Netherlands is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁰²

B. Conclusion

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

Summary of the jurisdiction response - Netherlands

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Albania	Yes MLI		PPT
2	Algeria*	Yes other		PPT
3	Argentina	No	Yes MLI	PPT
4	Armenia	No	Yes MLI	PPT
5	Aruba	No	No	
6	Australia	Yes MLI		PPT
7	Austria	Yes MLI		PPT
8	Azerbaijan	No	No	PPT
9	Bahrain	Yes MLI		PPT
10	Bangladesh*	No	No	PPT
11	Barbados	Yes MLI		PPT
12	Belarus	No	No	PPT

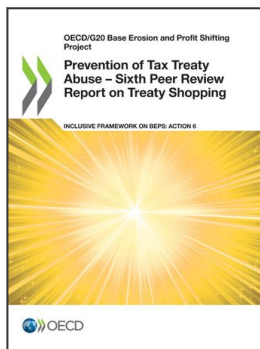
¹⁰² For its agreements listed under the MLI, Netherlands is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Netherlands' agreements with Aruba, Curaçao and Sint Maarten* are not listed under the MLI as they are arrangements governed by the domestic law of the Kingdom of Netherlands.

13	Belgium	Yes MLI		PPT
14	Bosnia-Herzegovina	Yes MLI		PPT
15	Brazil	No	No	
16	Bulgaria	Yes other		PPT
17	Canada	Yes MLI		PPT
18	Chile	Yes other		PPT+LOB
19	China (People's Republic of)	Yes MLI		PPT
20	Croatia	Yes MLI		PPT
21	Curaçao	No	No	
22	Czechia	Yes MLI		PPT
23	Denmark	Yes other		PPT
24	Egypt	Yes MLI		PPT
25	Estonia	No	Yes MLI	PPT
26	Ethiopia*	No	No	PPT
27	Finland	Yes MLI		PPT
28	France	Yes MLI		PPT
29	Georgia	Yes MLI		PPT
30	Germany	Yes other		PPT
31	Ghana*	Yes other		PPT
32	Greece	Yes MLI		PPT
33	Hong Kong (China)	Yes MLI		PPT
34	Hungary	Yes MLI		PPT
35	Iceland	Yes MLI		PPT
36	India	Yes MLI		PPT
37	Indonesia	Yes MLI		PPT
38	Ireland	Yes other		PPT
39	Israel	Yes MLI		PPT
40	Italy	No	Yes MLI	PPT
41	Japan	Yes MLI		PPT+LOB
42	Jordan	Yes MLI		PPT
43	Kazakhstan	Yes MLI		PPT
44	Korea	Yes MLI		PPT
45	Kosovo*	Yes other		PPT
46	Kuwait	No	Yes MLI	PPT
47	Latvia	Yes MLI		PPT
48	Liechtenstein	Yes other		PPT
49	Lithuania	Yes MLI		PPT
50	Luxembourg	Yes MLI		PPT
51	Malaysia	Yes MLI		PPT
52	Malta	Yes MLI		PPT
53	Mexico	No	Yes MLI	PPT
54	Moldova*	No	No	PPT
55	Montenegro	No	No	PPT
56	Morocco	No	Yes MLI	PPT
57	New Zealand	Yes MLI		PPT
58	Nigeria	No	Yes MLI	PPT
59	North Macedonia	No	Yes MLI	PPT
60	Norway	Yes MLI		PPT
61	Oman	Yes MLI		PPT
62	Pakistan	Yes MLI		PPT
63	Panama	Yes MLI		PPT
64	Philippines	No	No	PPT
65	Poland	Yes other		PPT

66	Portugal	Yes MLI		PPT
67	Qatar	Yes MLI		PPT
68	Romania	No	Yes MLI	PPT
69	Saudi Arabia	Yes MLI		PPT
70	Serbia	Yes MLI		PPT
71	Singapore	Yes MLI		PPT
72	Slovak Republic	Yes MLI		PPT
73	Slovenia	Yes MLI		PPT
74	South Africa	Yes MLI		PPT
75	Spain	No	No	
76	Sri Lanka	No	No	PPT
77	Suriname*	No	No	PPT
78	Sweden	No	Yes MLI	PPT
79	Switzerland	Yes other		PPT
80	Thailand	No	No	PPT
81	Tunisia	No	Yes MLI	PPT
82	Türkiye	No	Yes MLI	PPT
83	Uganda*	No		PPT
84	Ukraine	Yes other		PPT
85	United Arab Emirates	Yes MLI		PPT
86	United Kingdom	Yes MLI		PPT
87	United States	No	No	
88	Uzbekistan	Yes other		PPT
89	Venezuela*	No	No	PPT
90	Viet Nam	No	Yes MLI	PPT
91	Zambia	No	No	PPT
92	Zimbabwe*	No	No	PPT

Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No
2	Sint Maarten	No



From:

Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/36cebf8e-en>

Please cite this chapter as:

OECD (2024), “Netherlands”, in *Prevention of Tax Treaty Abuse – Sixth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3c3e9bb3-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.