

# Netherlands

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

The Netherlands has 92 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-five of those agreements, the agreements with Australia, Austria, Canada, Denmark, Finland, France, Georgia, Ghana\*, Iceland, India, Ireland, Israel, Japan, Lithuania, Luxembourg, Malta, New Zealand, Norway, Serbia, Singapore, the Slovak Republic, Slovenia, the United Arab Emirates, the United Kingdom and Uzbekistan\*, comply with the minimum standard.

The Netherlands signed the MLI in 2017 and deposited its instrument of acceptance in 2019. The MLI entered into force for the Netherlands on 1 July 2019. The Netherlands has not listed its agreements with Belgium, Brazil, Bulgaria, Poland, Spain, Switzerland and Ukraine. These agreements will therefore not, at this stage, be modified by the MLI. Belgium, Poland and Ukraine have listed their agreements with the Netherlands under the MLI.

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

The Netherlands signed a bilateral complying instrument with respect to its agreements, the agreements with Algeria\*, Iraq\*<sup>94</sup>, Ghana\*, Switzerland, Ukraine and Uzbekistan\*.<sup>95</sup>

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

The Netherlands is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>96</sup>

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

## 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	Argentina	No	N/A	Yes	N/A	

<sup>94</sup> The agreement with Iraq\* is not yet in force.

<sup>95</sup> The agreements with Ghana\* and Uzbekistan\* are subject to a bilateral complying instrument and listed under the MLI.

<sup>96</sup> For its agreements listed under the MLI, the Netherlands is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). The 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 the Netherlands.

3	Armenia	No	N/A	Yes	N/A
4	Aruba	No	N/A	No	N/A
5	Australia	Yes	PPT alone	N/A	N/A
6	Austria	Yes	PPT alone	N/A	N/A
7	Azerbaijan*	No	N/A	Yes	N/A
8	Bahrain	No	N/A	Yes	N/A
9	Bangladesh*	No	N/A	Yes	N/A
10	Barbados	No	N/A	Yes	N/A
11	Belarus*	No	N/A	Yes	N/A
12	Belgium	No	N/A	No	N/A
13	Bosnia-Herzegovina	No	N/A	Yes	N/A
14	Brazil	No	N/A	No	N/A
15	Bulgaria	No	N/A	No	N/A
16	Canada	Yes	PPT alone	N/A	N/A
17	China (People's Republic of)	No	N/A	Yes	N/A
18	Chinese Taipei*	No	N/A	No	N/A
19	Croatia	No	N/A	Yes	N/A
20	Curaçao	No	N/A	No	N/A
21	Czech Republic	No	N/A	Yes	N/A
22	Denmark	Yes	PPT alone	N/A	N/A
23	Egypt	No	N/A	Yes	N/A
24	Estonia	No	N/A	Yes	N/A
25	Ethiopia*	No	N/A	Yes	N/A
26	Finland	Yes	PPT alone	N/A	N/A
27	France	Yes	PPT alone	N/A	N/A
28	Georgia	Yes	PPT alone	N/A	N/A
29	Germany	No	N/A	Yes	N/A
30	Ghana*	Yes	PPT alone	N/A	N/A
31	Greece	No	N/A	Yes	N/A
32	Hong Kong (China)	No	N/A	Yes	N/A
33	Hungary	No	N/A	Yes	N/A
34	Iceland	Yes	PPT alone	N/A	N/A
35	India	Yes	PPT alone	N/A	N/A
36	Indonesia	No	N/A	Yes	N/A
37	Ireland	Yes	PPT alone	N/A	N/A
38	Israel	Yes	PPT alone	N/A	N/A
39	Italy	No	N/A	Yes	N/A
40	Japan	Yes	PPT and LOB	N/A	N/A
41	Jordan	No	N/A	Yes	N/A
42	Kazakhstan	No	N/A	Yes	N/A
43	Korea	No	N/A	Yes	N/A
44	Kuwait*	No	N/A	Yes	N/A
45	Latvia	No	N/A	Yes	N/A
46	Lithuania	Yes	PPT alone	N/A	N/A
47	Luxembourg	Yes	PPT alone	N/A	N/A
48	Malaysia	No	N/A	Yes	N/A
49	Malta	Yes	PPT alone	N/A	N/A
50	Mexico	No	N/A	Yes	N/A
51	Moldova*	No	N/A	Yes	N/A
52	Montenegro	No	N/A	Yes	N/A
53	Morocco	No	N/A	Yes	N/A
54	New Zealand	Yes	PPT alone	N/A	N/A

55	Nigeria	No	N/A	Yes	N/A	
56	North Macedonia	No	N/A	Yes	N/A	
57	Norway	Yes	PPT alone	N/A	N/A	
58	Oman	No	N/A	Yes	N/A	
59	Pakistan	No	N/A	Yes	N/A	
60	Panama	No	N/A	Yes	N/A	
61	Philippines*	No	N/A	Yes	N/A	
62	Poland	No	N/A	No	N/A	
63	Portugal	No	N/A	Yes	N/A	
64	Qatar	No	N/A	Yes	N/A	
65	Romania	No	N/A	Yes	N/A	
66	Russia	No	N/A	Yes	N/A	
67	Saudi Arabia	No	N/A	Yes	N/A	
68	Serbia	Yes	PPT alone	N/A	N/A	
69	Singapore	Yes	PPT alone	N/A	N/A	
70	Sint Maarten*	No	N/A	No	N/A	
71	Slovak Republic	Yes	PPT alone	N/A	N/A	
72	Slovenia	Yes	PPT alone	N/A	N/A	
73	South Africa	No	N/A	Yes	N/A	
74	Spain	No	N/A	No	N/A	
75	Sri Lanka	No	N/A	Yes	N/A	
76	Suriname*	No	N/A	Yes	N/A	
77	Sweden	No	N/A	Yes	N/A	
78	Switzerland	No	N/A	Yes	PPT alone	
79	Tajikistan*	No	N/A	Yes	N/A	
80	Thailand	No	N/A	Yes	N/A	
81	Tunisia	No	N/A	Yes	N/A	
82	Turkey	No	N/A	Yes	N/A	
83	Uganda*	No	N/A	Yes	N/A	
84	Ukraine	No	N/A	Yes	PPT alone	
85	United Arab Emirates	Yes	PPT alone	N/A	N/A	
86	United Kingdom	Yes	PPT alone	N/A	N/A	
87	United States	No	N/A	Yes	N/A	
88	Uzbekistan*	Yes	PPT alone	N/A	N/A	
89	Venezuela*	No	N/A	Yes	N/A	
90	Viet Nam	No	N/A	Yes	N/A	
91	Zambia	No	N/A	Yes	N/A	
92	Zimbabwe*	No	N/A	Yes	N/A	



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