

Netherlands

A. Progress in the implementation of the minimum standard

The Netherlands has 93 tax agreements in force, as reported in its response to the Peer Review questionnaire. Fifty-three 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. These agreements will therefore not, at this stage, be modified by the MLI.

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

The Netherlands 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 its agreements with Aruba, Bangladesh*, Brazil, Curaçao, Moldova*, Sint Maarten*, Spain, Suriname*, Thailand and Uganda*.

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.¹¹¹

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	No	Yes MLI	PPT
10	Bangladesh*	No	No	PPT
11	Barbados	Yes MLI		PPT
12	Belarus	No	No	PPT

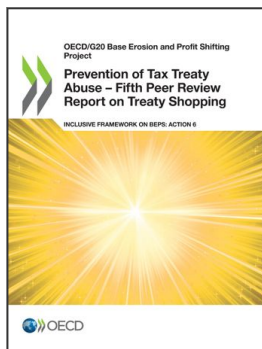
¹¹¹ For its agreements listed under the MLI, Netherlands is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Netherlands' agreements with Aruba, Curaçao and Sint Maarten* are not listed under the MLI as they are arrangements governed by the domestic law of 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	China (People's Republic of)	No	Yes MLI	PPT
19	Croatia	Yes MLI		PPT
20	Curaçao	No	No	
21	Czech Republic	Yes MLI		PPT
22	Denmark	Yes other		PPT
23	Egypt	Yes MLI		PPT
24	Estonia	No	Yes MLI	PPT
25	Ethiopia*	No	No	PPT
26	Finland	Yes MLI		PPT
27	France	Yes MLI		PPT
28	Georgia	Yes MLI		PPT
29	Germany	No	Yes other	PPT
30	Ghana*	Yes other		PPT
31	Greece	Yes MLI		PPT
32	Hong Kong (China)	No	Yes MLI	PPT
33	Hungary	Yes MLI		PPT
34	Iceland	Yes MLI		PPT
35	India	Yes MLI		PPT
36	Indonesia	Yes MLI		PPT
37	Ireland	Yes other		PPT
38	Israel	Yes MLI		PPT
39	Italy	No	Yes MLI	PPT
40	Japan	Yes MLI		PPT+LOB
41	Jordan	Yes MLI		PPT
42	Kazakhstan	Yes MLI		PPT
43	Korea	Yes MLI		PPT
44	Kosovo*	Yes other		PPT
45	Kuwait*	No	Yes MLI	PPT
46	Latvia	Yes MLI		PPT
47	Liechtenstein	Yes other		PPT
48	Lithuania	Yes MLI		PPT
49	Luxembourg	Yes MLI		PPT
50	Malaysia	Yes MLI		PPT
51	Malta	Yes MLI		PPT
52	Mexico	No	Yes MLI	PPT
53	Moldova*	No	No	PPT
54	Montenegro	No	No	PPT
55	Morocco	No	Yes MLI	PPT
56	New Zealand	Yes MLI		PPT
57	Nigeria	No	Yes MLI	PPT
58	North Macedonia	No	Yes MLI	PPT
59	Norway	Yes MLI		PPT
60	Oman	Yes MLI		PPT
61	Pakistan	Yes MLI		PPT
62	Panama	Yes MLI		PPT
63	Philippines*	No	No	PPT
64	Poland	Yes other		PPT
65	Portugal	Yes MLI		PPT
66	Qatar	Yes MLI		PPT

67	Romania	No	Yes MLI	PPT
68	Saudi Arabia	Yes MLI		PPT
69	Serbia	Yes MLI		PPT
70	Singapore	Yes MLI		PPT
71	Sint Maarten*	No	No	
72	Slovak Republic	Yes MLI		PPT
73	Slovenia	Yes MLI		PPT
74	South Africa	No	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



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