

# 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. Forty-five of the Netherlands' agreements 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. 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, Bulgaria, Poland, Spain and Ukraine. These agreements will therefore not, at this stage, be modified by the MLI. Poland and Ukraine have listed their agreements with the Netherlands under the MLI.

The Netherlands has signed a bilateral complying instrument with respect to its agreements with Bulgaria, Germany, Poland and Ukraine.

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, Belgium, Brazil, Curaçao, Sint Maarten\*, Spain and the United States.

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.<sup>125</sup>

## 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

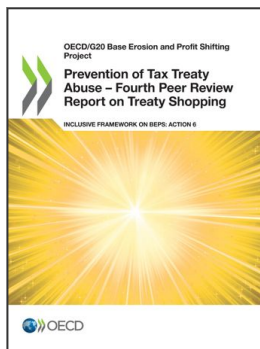
<sup>125</sup> For its agreements listed under the MLI, Netherlands is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). Netherlands' agreements with Aruba, Curaçao and Sint Maarten\* are not listed under the MLI as they are arrangements governed by the domestic law of the Kingdom of Netherlands.

11	Barbados	Yes MLI		PPT
12	Belarus	No	No	PPT
13	Belgium	No	No	
14	Bosnia-Herzegovina	Yes MLI		PPT
15	Brazil	No	No	
16	Bulgaria	No	Yes other	PPT
17	Canada	Yes MLI		PPT
18	China (People's Republic of)	No	Yes MLI	PPT
19	Croatia	No	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	No	Yes MLI	PPT
32	Hong Kong (China)	No	Yes MLI	PPT
33	Hungary	No	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	Kuwait*	No	No	PPT
45	Latvia	Yes MLI		PPT
46	Liechtenstein	Yes other		PPT
47	Lithuania	Yes MLI		PPT
48	Luxembourg	Yes MLI		PPT
49	Malaysia	No	Yes MLI	PPT
50	Malta	Yes MLI		PPT
51	Mexico	No	Yes MLI	PPT
52	Moldova*	No	No	PPT
53	Montenegro	No	No	PPT
54	Morocco	No	Yes MLI	PPT
55	New Zealand	Yes MLI		PPT
56	Nigeria	No	Yes MLI	PPT
57	North Macedonia	No	Yes MLI	PPT
58	Norway	Yes MLI		PPT
59	Oman	Yes MLI		PPT
60	Pakistan	Yes MLI		PPT
61	Panama	Yes MLI		PPT
62	Philippines*	No	No	PPT
63	Poland	No	Yes other	PPT

64	Portugal	Yes MLI		PPT
65	Qatar	Yes MLI		PPT
66	Romania	No	Yes MLI	PPT
67	Russian Federation	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	Tajikistan*	No	No	PPT
81	Thailand	No	No	PPT
82	Tunisia	No	Yes MLI	PPT
83	Turkey	No	Yes MLI	PPT
84	Uganda*	No		PPT
85	Ukraine		Yes other	PPT
86	United Arab Emirates	Yes MLI		PPT
87	United Kingdom	Yes MLI		PPT
88	United States	No	No	PPT
89	Uzbekistan*	Yes other		PPT
90	Venezuela*	No	No	PPT
91	Viet Nam	No	No	PPT
92	Zambia	No	No	PPT
93	Zimbabwe*	No	No	PPT

## Other agreements

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



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