

# TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

---

---

JAARGANG 2009 Nr. 162

---

---

A. TITEL

*Verdrag tussen het Koninkrijk der Nederlanden met betrekking tot de Nederlandse Antillen en het Koninkrijk Noorwegen tot het vermijden van dubbele belasting en het voorkomen van het ontgaan van belasting met betrekking tot belastingen naar het inkomen en naar het vermogen;*

*Willemstad, 13 november 1989*

B. TEKST

De Engelse tekst van het Verdrag is geplaatst in *Trb.* 1990, 4.

---

Op 10 september 2009 is te Parijs een Protocol tot wijziging van het Verdrag tot stand gekomen. De Engelse tekst van het Protocol luidt als volgt:

**Protocol between the Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway amending the Convention between the Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital signed at Willemstad on 13 November 1989**

The Kingdom of the Netherlands, in respect of the Netherlands Antilles,

and

the Kingdom of Norway,

Desiring to conclude a Protocol to amend the Convention between the the Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed at Willemstad on 13 November 1989 (hereinafter referred to as “the Convention”);

Noting that the Convention has promoted economic relations between Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway;

Noting that the Convention provides for exchange of information subject to some limitations;

Noting that the Kingdom of the Netherlands, in respect of the Netherlands Antilles, entered into a political commitment to the principles of effective exchange of information of the Organisation for Economic Co-operation and Development;

Agreeing that to achieve these objectives a Protocol amending the Convention should be concluded;

Desiring to thereby to further facilitate such effective exchange of information in all tax matters;

Have agreed as follows:

#### Article 1

Article 27 of the Convention shall be deleted and replaced by the following:

#### “Article 27

##### *Exchange of Information*

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as confidential in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the

enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes where this is permitted under the laws of both Contracting States and the competent authority of the requested Contracting State authorises such use.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

- a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;
- b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;
- c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3, but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”.

## Article 2

1. The Contracting States shall notify each other in writing, through diplomatic channels, that the internal procedures required by that Contracting Party for the entry into force of this Protocol have been complied with.

2. The Protocol shall enter into force on the first day of the third month following the date of the later of the notifications referred to above and shall thereupon have effect as from that date.

The provisions of this Protocol shall also apply in their terms to information predating the coming into force of this Protocol.

IN WITNESS WHEREOF the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Paris, this 10<sup>th</sup> day of September 2009 in the English language.

*For the Kingdom of the Netherlands, in respect of the Netherlands Antilles:*

E. DE LANNOOY

*For the Kingdom of Norway:*

TARALD O. BRAUTASET

---

C. VERTALING

Zie *Trb.* 1990, 4.

D. PARLEMENT

Zie *Trb.* 1991, 7.

---

Het Protocol tot wijziging van het Verdrag heeft ingevolge artikel 91 van de Grondwet de goedkeuring van de Staten-Generaal, alvorens het Koninkrijk aan het Protocol tot wijziging kan worden gebonden.

G. INWERKINGTREDING

Zie *Trb.* 1991, 7.

---

De bepalingen van het Protocol tot wijziging van het Verdrag zullen ingevolge artikel 2, eerste en tweede lid, van het Protocol in werking treden op de eerste dag van de derde maand na de datum van de laatste van de schriftelijke kennisgevingen langs diplomatieke weg waarin de

Verdragsluitende partijen elkaar ervan hebben verwittigd dat is voldaan aan hun nationale procedures vereist voor de inwerkingtreding van het Protocol.

J. VERWIJZINGEN

- Titel : Verdrag nopens de Organisatie voor Economische Samenwerking en Ontwikkeling; Parijs, 14 december 1960
- Tekst : *Trb.* 1961, 42 (Frans en Engels)  
*Trb.* 1961, 60 (vertaling)
- Laatste *Trb.* : *Trb.* 1994, 193

Uitgegeven de *tweede* november 2009.

*De Minister van Buitenlandse Zaken,*

M. J. M. VERHAGEN