



## **Wijziging procedure voor Amerikaanse pensioenfondsen tot het verkrijgen van vermindering van Nederlandse dividendbelasting onder het belastingverdrag Nederland-Verenigde Staten van Amerika 1992**

*19 maart 2010*

*Nr. IFZ 2010/193 M*

*Directoraat-generaal voor Fiscale Zaken*

*Directie Internationale Fiscale Zaken*

De Minister van Financiën deelt de uitkomst van een overleg met de bevoegde autoriteiten van de Verenigde Staten met Amerika mede.

*De Minister van Financiën,*

*namens deze:*

*de Directeur-Generaal Fiscale Zaken,*

*A. Berg.*



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## Competent Authority Agreement

The Competent Authorities of the Netherlands and the United States hereby amend Chapter III of the agreement that they entered into on August 6, 2007<sup>1</sup> (the '2007 MAP'), with respect to the 'qualification' certification procedure used by certain U.S. tax-exempt trusts, companies, or other organizations for claiming treaty benefits from the Netherlands under Article 35 of the Convention between the Kingdom of the Netherlands and the United States of America for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, signed on December 18, 1992, and amended by Protocols signed on October 13, 1993 and March 8, 2004 (the 'Treaty'). This agreement constitutes a Mutual Agreement in accordance with Article 29 of the Treaty.

### Elimination of the Dutch 'qualification' certification

Under Chapter III of the 2007 MAP, a U.S. trust, company, or other organization that qualifies for benefits under Article 35 of the Treaty may request treaty benefits from the Netherlands under the exemption method by supplying an IRS Form 6166 or a 'qualification' certification issued by the competent Netherlands tax authorities.

This agreement amends Chapter III of the 2007 MAP by providing that a U.S. tax-exempt trust, company, or other organization may no longer apply for and receive a 'qualification' certification from the Netherlands tax authorities after March 31, 2010. A U.S. resident that has been issued a 'qualification' certification may continue to claim benefits using such certification for a period of three years beginning on April 1, 2010, provided that no material change in facts and circumstances has occurred. All other U.S. resident tax-exempt trusts, companies, or other organizations must provide an IRS Form 6166 to claim benefits under Article 35 of the Treaty after March 31, 2010. An IRS Form 6166 may be obtained by completing and sending Form 8802, Application for U.S. Residency Certification, to the appropriate IRS office identified in the Instructions to Form 8802.

Agreed to by the undersigned competent authorities:

*U.S. Competent Authority,  
M. Danilack,*

*Netherlands Competent Authority,  
E.A. Visser.*

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<sup>1</sup> Published in the Netherlands as IFZ2007/537M in Stcrt. 2007, 154 and in the United States as Announcement 2007-75, 2007-2 C.B. 540.