

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 1987 Nr. 185

A. TITEL

*Verdrag tussen het Koninkrijk der Nederlanden en de Verenigde Staten van Amerika met betrekking tot belastingen van inkomsten en bepaalde andere belastingen;
Washington, 29 april 1948*

B. TEKST

De tekst van het Verdrag is bij Koninklijk Besluit van 17 februari 1949 bekendgemaakt in *Stb.* J 80.

Vergelijk ook rubriek J van *Trb.* 1955, 124 en rubriek J van *Trb.* 1966, 183.

D. PARLEMENT

Zie *Trb.* 1955, 124.

E. BEKRACHTIGING

Zie *Trb.* 1955, 124.

G. INWERKINGTREDING

Zie *Trb.* 1955, 124 en *Trb.* 1956, 108.

Wat het Koninkrijk der Nederlanden betreft, zal het Verdrag ingevolge het gestelde in artikel XXVII, derde lid, op 1 januari 1988 buiten werking treden voor de Nederlandse Antillen en voor Aruba, met uitzondering van de bepalingen, genoemd in de brieven, geplaatst in rubriek J hieronder.

H. TOEPASSELIJKVERKLARING

Zie *Trb.* 1956, 108.

I. OPZEGGING

In overeenstemming met artikel XXVII, derde lid, van het Verdrag, is het Verdrag ten opzichte van de Nederlandse Antillen en Aruba opgezegd door de Verenigde Staten van Amerika op 29 juni 1987; ingevolge het terzake bepaalde in de briefwisseling van 11 september/5 oktober 1987 (vgl. rubriek J hieronder) zijn artikel VIII en daarmee samenhangende bepalingen van de opzegging uitgezonderd.

J. GEDEVENS

Zie *Trb.* 1955, 124, *Trb.* 1956, 108 en *Trb.* 1966, 183.

Op 29 juni 1987 is tot opzegging van het Verdrag ten opzichte van de Nederlandse Antillen en Aruba van de Regering van de Verenigde Staten van Amerika een brief ontvangen, waarvan de inhoud als volgt luidt:

Nr. I

„... I have the honor to refer to the Convention between the United States of America and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and Certain Other Taxes, signed at Washington on April 29, 1948, as amended and extended to the Netherlands Antilles effective November 10, 1955 [, and applicable to Aruba as a separate entity as of January 1, 1986].

In accordance with the provisions of the Convention, I have the honor to inform you that the Government of the United States of America hereby gives notice of termination of the Convention, as amended, insofar as it applies to [the Netherlands Antilles] [Aruba]. Termination will be effective January 1, 1988. ...”

Op 10 juli 1987 is tot wijziging van de opzegging dd. 29 juni 1987 van het Verdrag ten opzichte van de Nederlandse Antillen en Aruba van de Regering van de Verenigde Staten van Amerika een brief ontvangen, waarvan de inhoud als volgt luidt:

Nr. II

„... I have the honor to refer to the notice of termination, dated June 29, 1987, regarding the Convention between the United States of America and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Certain Other Taxes, signed at Wash-

ington on April 29, 1948, and extended to the Netherlands Antilles effective November 10, 1955 [and applicable to Aruba as a separate entity as of January 1, 1986]. I also refer to the protocol supplementing the said Convention for the purpose of facilitating the extension to the Netherlands Antilles, signed at Washington June 15, 1955; the related notes exchanged at Washington on June 24 and August 7, 1952, September 15 and November 4 and 10, 1955; and the protocol modifying and supplementing the extension of the said Convention to the Netherlands Antilles, signed at The Hague on October 23, 1963.

In accordance with the provisions of the Convention and general principles of international law, I have the further honor to inform you that the Government of the United States hereby modifies its notice of termination to specify that Article VIII of the Convention, and such other ancillary provisions in the Convention and the supplementary agreements mentioned above as apply to effectuate, modify or limit the exemption from tax provided in Article VIII for interest described therein and derived by a resident or corporation of a Contracting State, shall continue to apply until such time as they shall have been terminated in accordance with the terms of Article XXVII, paragraph 3. The modifications set out above do not affect the effective date of the June 29, 1987 notice of termination, namely, January 1, 1988. ...”.

Op 11 september en 5 oktober 1987 zijn te Washington brieven gewisseld inzake de opzegging van het onderhavige Verdrag door de Verenigde Staten van Amerika in relatie tot de Nederlandse Antillen en Aruba. De tekst van de brieven luidt als volgt:

Nr. III

ROYAL NETHERLANDS EMBASSY

EA-9424

Washington DC, September 11, 1987

Mr. Secretary,

I have the honour to refer to your notes of June 29 and July 10, 1987, regarding the Convention between the United States of America and the Kingdom of The Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and certain other taxes, signed at Washington on April 19, 1948, and extended to the Netherlands Antilles, effective November 19, 1955, and the Protocol supplementing the said Convention for the purpose of facilitating the extension to the Netherlands Antilles, signed at Washington June 15, 1955; the related Notes exchanged at Washington on June 24 and August 7, 1952, September 15 and November 4 and 10, 1955, and the Protocol modifying and supplementen-

ting the extension of the said Convention to the Netherlands Antilles, signed at The Hague on October 23, 1963, all applicable to Aruba as a separate entity as of January 1, 1986.

The purpose of those notes was to terminate, effective January 1, 1988, the Convention as amended, insofar as it applies to the Netherlands Antilles and Aruba (hereinafter referred to as the Convention), with the exception of Article VIII of the Convention and such ancillary provisions in the Convention as apply to effectuate, modify or limit that article.

I also have the honour to refer to consultations between representatives of both Governments held at The Hague on September 4, 1987.

Those consultations demonstrated a common understanding concerning the interpretation of the legal aspects of the above-mentioned notes. It was understood that the effect is that the Convention will on January 1, 1988, cease to be in force with the exception of Article VIII and the ancillary provisions indicated above.

During the consultations the representatives of both Governments indicated that neither Government has the intention to terminate Article VIII and the ancillary provisions. In this context it was indicated that it is not the intention of the Government of the United States to alter, through legislative proposals or otherwise, the level of revenues which the Government of the Netherlands Antilles or the Government of Aruba anticipates with respect to outstanding Eurobonds of the type described in the grandfather clause of the United States Tax Reform Act of 1984.

I have the honour to state that the Government of the Kingdom of The Netherlands accepts these understandings and would appreciate receiving a note indicating that the Government of the United States also accepts them.

Accept, Excellency, the renewed assurances of my highest consideration.

(sd.) FEIN

Richard H. Fein
Ambassador of the Kingdom
of the Netherlands

*The Honorable George P. Shultz
Secretary of State of the
United States of America
Washington DC 20520*

Nr. IV

DEPARTMENT OF STATE
WASHINGTON

October 2 1987

Excellency:

I have the honor to acknowledge the receipt of your note No. EA-9424 of September 11, 1987, which reads as follows:

(Zoals in Nr. III)

I have the further honor to confirm that the Government of the United States of America accepts these understandings.

Accept, Excellency, the renewed assurances of my highest consideration.

For the Secretary of State:

(sd.) ABRAHAM D. SOFAER

*His Excellency
Richard H. Fein,
Ambassador of the Netherlands*

Uitgegeven de zevenentwintigste november 1987.

De Minister van Buitenlandse Zaken,

H. VAN DEN BROEK