

# TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

---

---

**JAARGANG 2013 Nr. 113**

---

---

A. TITEL

*Verdrag inzake wederzijdse administratieve bijstand in belastingzaken;  
(met Bijlagen)  
Straatsburg, 25 januari 1988*

B. TEKST

De Engelse en de Franse tekst van het Verdrag, met Bijlagen, zijn geplaatst in *Trb.* 1991, 4.

In dat Tractatenblad dient in de Engelse tekst de volgende correctie te worden aangebracht.

Op blz. 28, in artikel 24, vijfde lid, derde regel, dient het woord „shal” te worden vervangen door „shall”.

De Engelse en de Franse tekst van het Protocol van 27 mei 2010 tot wijziging van het Verdrag zijn geplaatst in *Trb.* 2010, 221.

C. VERTALING

Zie *Trb.* 1991, 4 en *Trb.* 2010, 314.

In *Trb.* 1991, 4, op pagina 49, in artikel 17, vijfde lid, vijfde regel, dient het woord „samenvaten” te worden vervangen door „samenvatten”.

D. PARLEMENT

Zie *Trb.* 1997, 10.

De artikelen 1 tot en met 4 van de Rijkswet van 28 januari 2013 (*Stb.* 2013, 100) luiden als volgt:

„Artikel 1

Het op 27 mei 2010 te Parijs tot stand gekomen Protocol tot wijziging van het Verdrag inzake wederzijdse administratieve bijstand in belastingzaken, waarvan de Engelse tekst is geplaatst in Tractatenblad 2010, 221,

en de vertaling in het Nederlands is geplaatst in Tractatenblad 2010, 314, wordt goedgekeurd voor het gehele Koninkrijk.

#### Artikel 2

Voor het Europese deel van Nederland wordt goedgekeurd dat de in artikel 30, eerste lid, onder a, b, c en d, van het in artikel 1 bedoelde Verdrag opgenomen voorbehouden worden ingetrokken, die bij de bekrachtiging van dat Verdrag zijn gemaakt overeenkomstig artikel 2 van de Rijkswet van 26 juni 1996, houdende goedkeuring van het op 25 januari 1988 te Straatsburg tot stand gekomen Verdrag inzake wederzijdse administratieve bijstand in belastingzaken (*Trb.* 1991, 4).

#### Artikel 3

Voor Aruba, het Caribische deel van Nederland, Curaçao en Sint Maarten wordt goedgekeurd dat de in artikel 30, eerste lid, onder a, b, c, d en e, van het in artikel 1 bedoelde Verdrag opgenomen voorbehouden worden ingetrokken, die bij de bekrachtiging van dat Verdrag zijn gemaakt overeenkomstig artikel 3 van de in artikel 2 genoemde Rijkswet, met dien verstande dat:

a. voor Curaçao het voorbehoud gehandhaafd blijft dat geen bijstand wordt verleend ten aanzien van verplichte premies of bijdragen voor de sociale zekerheid, te betalen aan de centrale overheid of aan publiekrechtelijke instellingen voor sociale zekerheid, bedoeld in artikel 2, eerste lid, onderdeel b, nummer ii, van dat Verdrag;

b. voor Sint Maarten het voorbehoud gehandhaafd blijft dat geen bijstand wordt verleend ten aanzien van verplichte premies of bijdragen voor de sociale zekerheid, te betalen aan de centrale overheid of aan publiekrechtelijke instellingen voor sociale zekerheid, bedoeld in artikel 2, eerste lid, onderdeel b, nummer ii, van dat Verdrag en geen bijstand wordt verleend ten aanzien van de belastingen, bedoeld in artikel 2, eerste lid, onderdeel b, iii, letters B en D, van dat Verdrag.

#### Artikel 4

Goedgekeurd wordt dat bij de binding van het Koninkrijk aan het in artikel 1 genoemde Protocol voor Aruba, Curaçao en Sint Maarten het in artikel 30 eerste lid, onder f van het op 25 januari 1988 te Straatsburg tot stand gekomen Verdrag inzake wederzijdse administratieve bijstand in belastingzaken (*Trb.* 1991, 4) bedoelde voorbehoud wordt gemaakt dat de terugwerkende kracht voor Aruba, Curaçao en Sint Maarten wordt beperkt tot drie jaren voorafgaand aan de inwerkingtreding van het in artikel 1 genoemde Protocol.”

Deze Rijkswet is gecontrasigneerd door de Staatssecretaris van Financiën F.H.H. WEEKERS en de Minister van Buitenlandse Zaken F.C.G.M. TIMMERMANS.

Voor de behandeling in de Staten-Generaal zie Kamerstukken II 2011/2012, 2012/2013, 33174 (R1974); Hand. II 2011/2012, 2012/2013, 33174 (R1974); Kamerstukken I 2011/2012, 2012/2013, 33174 (R1974); Hand. I 2011/2012, 2012/2013, 33174 (R1974).

#### E. PARTIJGEGEVENS

### **Verdrag**

Zie *Trb.* 1991, 4.

Partij	Onder-tekening	Ratificatie	Type <sup>*</sup>	In werking	Opzeg-ging	Buiten werking
Albanië	01-03-13					
Argentinië	03-11-11	13-09-12	R	01-01-13		
Australië	03-11-11	30-08-12	R	01-12-12		
Azerbeidzjan	26-03-03	03-06-04	R	01-10-04		
België	07-02-92	01-08-00	R	01-12-00		
Belize	29-05-13	29-05-13	R	01-09-13		
Brazilië	03-11-11					
Canada	28-04-04					
Colombia	23-05-12					
Costa Rica	01-03-12	05-04-13	R	01-08-13		
Denemarken	16-07-92	16-07-92	R	01-04-95		
Duitsland	17-04-08					
Estland	29-05-13					
Finland	11-12-89	15-12-94	R	01-04-95		
Frankrijk	17-09-03	25-05-05	R	01-09-05		
Georgië	12-10-10	28-02-11	R	01-06-11		
Ghana	10-07-12	29-05-13	R	01-09-13		
Griekenland	21-02-12	29-05-13	R	01-09-13		
Guatemala	05-12-12					

Partij	Onder- tekening	Ratificatie	Type*	In werking	Opzeg- ging	Buiten werking
Ierland	30-06-11	29-05-13	R	01-09-13		
IJsland	22-07-96	22-07-96	R	01-11-96		
India	26-01-12	21-02-12	R	01-06-12		
Indonesië	03-11-11					
Italië	31-01-06	31-01-06	R	01-05-06		
Japan	03-11-11					
Letland	29-05-13					
Litouwen	07-03-13					
Luxemburg	29-05-13					
Malta	26-10-12	29-05-13	R	01-09-13		
Marokko	21-05-13					
Mexico	27-05-10	23-05-12	R	01-09-12		
Moldavië	27-01-11	24-11-11	R	01-03-12		
<b>Nederlanden, het Koninkrijk der</b> – Nederland: – in Europa – Bonaire – Sint Eustatius – Saba – Aruba – Curaçao – Sint Maarten	25-09-90	15-10-96 – – – 15-10-96 – –	R   R	01-02-97 10-10-10 10-10-10 10-10-10 01-02-97 10-10-10 10-10-10		
Nieuw-Zeeland	26-10-12					
Nigeria	29-05-13					
Noorwegen	05-05-89	13-06-89	R	01-04-95		
Oekraïne	20-12-04	26-03-09	R	01-07-09		
Oostenrijk	29-05-13					
Polen	19-03-96	25-06-97	R	01-10-97		
Portugal	27-05-10					
Roemenië	15-10-12					

Partij	Ondertekening	Ratificatie	Type*	In werking	Opzegging	Buiten werking
Russische Federatie	03-11-11					
Saudi-Arabië	29-05-13					
Singapore	29-05-13					
Slovenië	27-05-10	31-01-11	R	01-05-11		
Slowakije	29-05-13					
Spanje	12-11-09	10-08-10	R	01-12-10		
Tsjechië	26-10-12					
Tunesië	16-07-12					
Turkije	03-11-11					
Verenigd Koninkrijk	24-05-07	24-01-08	R	01-05-08		
Verenigde Staten van Amerika	28-06-89	13-02-91	R	01-04-95		
Zuid-Afrika	03-11-11					
Zuid-Korea	27-05-10	26-03-12	R	01-07-12		
Zweden	20-04-89	04-07-90	R	01-04-95		
* O=Ondertekening zonder voorbehoud of vereiste van ratificatie, R=Bekrachtiging, aanvaarding, goedkeuring of kennisgeving, T=Toetreding, VG=Voortgezette gebondenheid, NB=Niet bekend						

## Uitbreidingen

### Denemarken

Uitgebreid tot	In werking	Buiten werking
Faeröer	01-01-2007	
Groenland	01-04-1995	

### Verenigde Staten van Amerika

Uitgebreid tot	In werking	Buiten werking
Amerikaans-Samoa	01-04-1995	

Uitgebreid tot	In werking	Buiten werking
Amerikaanse Maagdeneilanden	01-04-1995	
Bakereiland	01-04-1995	
Guam	01-04-1995	
Howland-eiland	01-04-1995	
Jarvis-eiland	01-04-1995	
Johnstoneiland	01-04-1995	
Kingman Reef	01-04-1995	
Midway-eiland	01-04-1995	
Navassa-eiland	01-04-1995	
Noordelijke Marianen	01-04-1995	
Palmyra-eiland	01-04-1995	
Panamakanaal-zone (< 31-12-1999)	01-04-1995	31-12-1999
Puerto Rico	01-04-1995	
Wake-eiland	01-04-1995	

### Verklaringen, voorbehouden en bezwaren

Argentinië, 13 september 2012

The Argentine Republic shall not provide any type of assistance in relation to the taxes of the other Parties as mentioned in Article 2, paragraph 1, sub-paragraphs b.i or b.iv, of the Convention according to Article 30, paragraph 1.a, of the Convention.

The Argentine Republic shall not provide assistance in the collection of tax claims or in the collection of administrative fines, for all the taxes, according to the provisions of Articles 11 and 12 of the Convention.

The Argentine Republic shall not provide assistance for the notification and the transfer of documents for any tax, according to the provisions of Article 17 of the Convention.

Annex A – Taxes to which the Convention would apply:

- Article 2, paragraph 1.a.i: Income Tax.
- Article 2, paragraph 1.b.ii: Contributions to Social Security.
- Article 2, paragraph 1.b.iii. A: Tax on Personal Property.
- Article 2, paragraph 1.b.iii. C: Value Added Tax.
- Article 2, paragraph 1.b.iii. D: Tax on Liquid Fuels,

Domestic Tax, Law 24764,

Tax on Insurance and other Assets, Law 3764.

– Article 2, paragraph 1.b.iii. G: Presumptive Income Tax, Real Property Transfer Tax, Tax on the Debits and Credits originated from Financial Transactions, Law 25413,

Simplified Regime for Taxpayers (Monotributo).

Annex B – Competent Authorities

The Argentine Republic declares that the competent authority, with the powers mentioned in Article 3, paragraph 1.d, of the Convention, is the Federal Administration of Public Revenue.

Australië, 30 augustus 2012

Annex A – Taxes to which the Convention applies

For Australia, the Convention shall apply to taxes of every kind and description imposed under the federal laws of Australia administered by the Commissioner of Taxation which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(ii) and (iii) of Article 2 of the Convention.

Annex B – Competent authorities

In relation to Australia, the term “competent authority” means the Commissioner of Taxation or an authorized representative of the Commissioner.

Annex C – Definition of the term “national” for the purpose of the Convention

In relation to Australia, the term “national” means any individual possessing the citizenship of Australia; and any legal person, company, partnership or association deriving its status as such from the laws in force in Australia.

Article 29 – Territorial application of the Convention

Pursuant to Article 29, paragraph 1, of the Convention, Australia declares that with respect to Australia, the Convention shall apply to Australia, excluding all external territories other than:

- (i) the Territory of Norfolk Island;
- (ii) the Territory of Christmas Island;
- (iii) the Territory of Cocos (Keeling) Islands;
- (iv) the Territory of Ashmore and Cartier Islands;
- (v) the Territory of Heard Island and McDonald Islands; and
- (vi) the Coral Sea Islands Territory,

but including any area adjacent to the territorial limits of Australia (including the Territories specified in this Declaration) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the exclusive economic zone or the seabed or subsoil of the continental shelf.

Azerbeidzjan, 3 juni 2004

The Republic of Azerbaijan declares that it will be unable to guarantee compliance with the provisions of the Convention in its territories occu-

pie'd by the Republic of Armenia until these territories are liberated from that occupation.

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1. a. i:

- . Income tax from individuals;
- . Profit tax from legal persons (with the exception of entities and enterprises that are the property of municipalities);
- . Tax withheld at the source of payment on income of non-residents;
- . Tax withheld from the net profit of a permanent establishment.

Article 2, paragraph 1. b. i:

- . Profit tax from entities and enterprises that are the property of municipalities.

Article 2, paragraph 1. b. ii:

- . Payments to the State Social Protection Fund.

Article 2, paragraph 1. b. iii.A:

- . Property tax from legal persons.

Article 2, paragraph 1. b. iii.B:

- . Land tax from legal persons.

Article 2, paragraph 1. b. iii.C:

- . Value added tax.

Article 2, paragraph 1. b. iii.D:

- . Excise tax.

Article 2, paragraph 1. b. iii.E:

- . Road tax.

Article 2, paragraph 1. b. iii.G:

- . Mining tax;
- . Tax under simplified system;
- . Duties withheld according to the “Law of state duties”.

Article 2, paragraph 1. b. iv:

- . Land tax from individuals;
- . Property tax from individuals;
- . Mining tax on the exploitation of constructions materials produced in certain regions.

Annex B – Competent authorities:

Ministry of taxes, State Customs Committee, Ministry of Labour and Social Protection of Population, Ministry of Finance.

Annex C – Definition of the term “national” is given in the following:

The term “national” means:

- . all individuals possessing the nationality of the Republic of Azerbaijan;
- . all legal persons (including partnership and joint venture), companies, associations and other organisations deriving their status as such from the legislation of the Republic of Azerbaijan.

België, 1 augustus 2000

Annex A – Taxes to which the Convention would apply



- I. Article 2, § 1.a.i:
  - Personal tax,
  - Corporation tax,
  - Tax on legal persons,
  - Tax on non-residents
  - Withholding tax on income from movable assets (tax on capital incomes), income tax deducted at source
  - Special surcharge on tax on non-residents
- II. Article 2, § 1.b.i:
  - Special surcharge on personal tax,
  - Withholding tax on income from immovable assets (property tax) and surcharge.
- III. Article 2, § 1.b.iii:
  - Under category A:
    - Registration duties on gifts inter vivos.
  - Under category C:
    - Value added tax.
  - Under category D:
    - Excise duties,
    - Special excise duties,
    - Annual tax on insurance policies,
    - Annual tax on profit sharing.
- IV. Article 2, § 1.b.iv:
  - Under category A:
    - Death duties and duties on transfers following death.

Annex B – Competent authorities

Minister for Finance or an authorised representative.

Annex C – Definition of the word “national” for the purpose of the Convention

None.

To Article 30, § 1.a, of the Convention

Belgium reserves the right not to provide any forms of assistance in relation to the taxes of other Parties in any of the categories listed in subparagraph b of paragraph 1 of Article 2:

- ii.: Compulsory social security contributions payable to general government or to social security institutions established under public law;
- iii. B: Taxes on immovable property;
- iii. E: Taxes on the use or ownership of motor-vehicles;
- iii. F: Taxes on the use or ownership of movable property other than motor-vehicles;
- iii. G: Any other taxes;
- iv. B: Taxes on immovable property;
- iv. C: General consumption taxes, such as value-added or sales taxes;
- iv. D: Specific taxes on goods and services such as excise duties;
- iv. E: Taxes on the use or ownership of motor-vehicles;
- iv. F: Taxes on the use or ownership of movable property other than motor-vehicles;

iv. G: Any other taxes.

To Article 30, § 1.c, of the Convention

Belgium reserves the right not to provide assistance in respect of any tax claim:

- which is in existence at the date of entry into force of the Convention in respect of Belgium;
- which was the subject of a reservation by Belgium based on Article 30, § 1.a of the Convention and was already in existence at the date of withdrawal by Belgium of such a reservation.

Belize, 29 mei 2013

In accordance with Article 30, paragraph 1.b, of the Convention, Belize reserves the right not to provide assistance in the recovery of any tax claim or in the recovery of administrative fine, for all taxes.

In accordance with Article 30, paragraph 1.d, of the Convention, Belize reserves the right not to provide assistance in the service of documents for all taxes.

Pursuant to Article 29, paragraph 1, of the Convention, Belize declares that with respect to Belize, the Convention shall apply to the territory of Belize as defined in Schedule 1 to the Belize Constitution, including the territorial waters and any other area in the sea and in the air within which Belize, in accordance with international law, exercises sovereign rights or its jurisdiction.

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i:

Income Tax (including surtax or surcharge)

Business Tax

Article 2, paragraph 1.b.iii. C:

General Sales Tax.

Annex B – Competent Authorities

In relation to Belize, the term “competent authority” means the Financial Secretary in the Ministry of Finance.

Annex C – Definition of the word “national” for the purpose of the Convention

In relation to Belize, the term “national” means any individual possessing the citizenship of Belize.

Costa Rica, 5 april 2013

Pursuant to Article 30, paragraph 1.a, of the Convention, Costa Rica reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in Article 2, paragraph 1.b:

- i taxes on income, profits, capital gains or net wealth which are imposed on behalf of political divisions or local authorities of a Party;
- iii A estate, inheritance or gift tax;
- iii D specific taxes on goods and services such as excise taxes;

iii F taxes on the use or ownership of movable property other than motor vehicles;

iii G any other taxes.

Pursuant to Article 30, paragraph 1.b, of the Convention, Costa Rica reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1.c, of the Convention, Costa Rica reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of that State or, where a reservation has previously been made under sub-paragraph a or b above, at the date of withdrawal of such a reservation in relation to taxes in the category in question.

Pursuant to Article 30, paragraph 1.d, of the Convention, Costa Rica reserves the right not to provide assistance in the service of documents for all taxes.

Pursuant to Article 30, paragraph 1.e, of the Convention, Costa Rica reserves the right not to permit the service of documents though the post as provided for in paragraph 3 of Article 17.

Pursuant to Article 30, paragraph 1.f, of the Convention, Costa Rica reserves the right to apply paragraph 7 of Article 28 exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party.

Annex A – Existing taxes to which the Convention shall apply:

Article 2, paragraph 1.a.i: Income Tax (Impuesto sobre la renta).

Article 2, paragraph 1.b.ii: Contributions made to the Costa Rican Social Security (Contribuciones a la caja Costarricense del Seguro Social).

Article 2, paragraph 1.b.iii. B: Real estate tax (Impuesto a la propiedad de bienes inmuebles).

Article 2, paragraph 1.b.iii. C: Value Added Tax (Impuesto general sobre las ventas).

Article 2, paragraph 1.b.iii. E: Vehicles, ships and aircrafts tax (Impuesto a la propiedad de vehículos, embarcaciones y aeronaves).

Annex B – Competent Authorities

The Director of the Tax Administration (Director General de Tributación).

Denemarken, 16 juli 1992

As regards Denmark, the Convention shall apply to the territory of the Kingdom of Denmark including the territorial sea of Denmark as well as any other maritime area to the extent that that area, in accordance with international law, has been or may hereafter be designated under Danish laws as an area within which Denmark may exercise sovereign rights for the purpose of exploring and exploiting the natural resources

of the seabed or its sub-soil and the superjacent waters and with regard to other activities for the economic exploration and exploitation of the area.

Annex B

Denmark (except for Greenland)

The Minister for Taxation of his authorised representative,  
Greenland

The Local Government or its authorised representative.

Denemarken, 28 september 2001

The Convention will continue to apply to taxes that have been repealed or renamed as long as the taxes remain enforceable and collectible.

Annex A (Tax covered)

Danish taxes:

Article 2, paragraph 1.a:

- i. : income taxes to the State (indkomstskatter til staten)
- ii. : – –
- iii. : capital tax to the State (formueskat til staten) - repealed as of 1 January 1997, enforceable and collectible until 1 January 2002 (in cases of fraud until 1 January 2017)

Article 2, paragraph 1.b:

- i. : income tax to the municipalities (kommunal indkomstskat),  
income tax to the county municipalities (amtskommunal indkomstskat),  
tax on immovable property (ejendomsskat);  
tax on assessed value of immovable property (ejendomsværdiskat),  
church tax (kirkeskat)
- ii. : labour market contribution (arbejdsmarkedetsbidrag),  
special pension contribution (særligt pensionsbidrag)
- iii. A: tax on inheritance and gifts (afgift af dødsboer og gaver)
- iii. B: – –
- iii. C: value added tax (merværdiafgift),
- iii. D: excise duties imposed by the State (forbrugsafgifter, som pålægges af staten)
- iii. E: registration tax on motor vehicles (registreringsafgift af motorkøretøjer), weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (vægtafgift af motorkøretøjer og andre afgifter på oje eller brug af motorkøretøjer)
- iii. F: tax on insurances for yachts (afgift af lystfartørsforsikringer)
- iii. G: payroll tax (lømsumsafgift),  
taxes on betting, on casinos and on lottery prizes ( afgift af totalisatorspil, spillekasinoer og gevinster ved lotterispil),  
tax on registration of rights in real property etc. (afgift af tinglysning og registrering af ejer- og pantrettigheder),  
stamp duty (stempelafgift)
- iv. : service charge on business property (dækningsafgift af forretningsejendom),

property release tax (frigørelsesafgift)

Greenlandic taxes:

Article 2, paragraph 1.a.

- i. : income tax to the Greenlandic home rule Government (landsskat, særlig landsskat),
- dividend tax (udbytteskat),
- company tax (selskabsskat)

Article 2, paragraph 1.b.

- i. : municipal tax (kommuneskat),
- common municipal tax (fælleskommunal skat),
- dividend tax (udbytteskat);
- company tax (selskabsskat)
- ii. : employer's contributions to vocational training (arbejdsgivernes erhvervsuddannelsesbidrag)
- iii. A: tax on inheritance and gifts (afgift af arv og gave)
- iii. C: import duty (indførselsafgift)
- iii. D: tax on gambling machines (afgift af automatspil),
- harbour duty (havneafgift),
- tax on sea transport of goods to, from and within Greenland (afgift på søtransport af gods til, fra og i Grønland),
- tax on shrimps (afgift på rejer)
- iii. E: tax on motor vehicles (afgift af motorkøretøjer)
- iii. G: tax on lottery (lotterifafgift),
- stamp duty (stempelafgift).

Denemarken, 10 november 2006

Annexes A and B to the Convention are [...] supplemented.

Annex A (Tax covered)

Faroese taxes

Article 2, paragraph 1. a:

- i. : income taxes to the Faroese home rule Government (landsskattur)
- royalty taxes (skattur av nýtslugjaldi)
- taxes levied under the Hydrocarbon Tax Act (skattur eftir kolvetnis-skattalógini)
- taxes levied under the Tonnage Tax Act (skattur eftir tonnsaskattalógini)
- ii. : taxes levied under the Act on Taxation of Capital Gains (kapitalvinningskattur)

Article 2, paragraph 1.b:

- i. : income taxes to the municipalities (komunuskattur)
- church tax (kirkjuskattur)
- ii. : labour market contribution (ALS-gjald)
- special pension contribution (arbeidsmarknareftirlønargjald)
- iii. C: value added tax (meirvirdisgjald)
- iii. D: import and excise duties (tollur)
- iii. E: registration tax on motor vehicles (skrásetingargjald)

weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (veggjald)  
 iii. G: Tax on registration of rights in real property (tinglýsingargjald)  
 Annex B – Competent Authority  
 Faroe Islands  
 The Faroe Islands Customs and Tax Administration (Toll- og Skattstova Føroya).

Finland, 11 april 2002

Annex A – Taxes to which the convention would apply

Article 2, paragraph 1 (a)

- (i) the state income taxes (valtion tuloverot); de statliga inkomstskatterna),  
 the corporate income tax (yhteisöjen tulovero; inkomstskatten för samfund),  
 the tax withheld at source from non-residents' income (rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig),  
 the tax withheld at source from interest (korkotulon lähdevero; källskatten på ränteinkomst),  
 the withholding tax for foreign employees (ulkomailta tulevan palkansaajan lähdevero; källskatt för löntagare från utlandet),
- (ii) –
- (iii) the state capital tax (valtion varallisuusvero; den statliga förmögenhetsskatten),

Article 2, paragraph 1 (b):

- (i) the communal tax (kunnallisvero; kommunalskatten),  
 the church tax (kirkollisvero; kyrkoskatten),  
 the forestry duty (metsänhoitomaksu; skogsvårdsavgiften),
- (ii) the national pension insurance contribution (vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie),  
 the health insurance contribution (vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie),  
 the employer's social security contribution (työnantajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift),
- (iii) A the inheritance tax and the gift tax (perintövero ja lahjavero; arvsskatten och gåvoskatten),
- (iii) B –
- (iii) C the value added tax (arvonlisävero; mervärdesskatten),
- (iii) D the excise duty on tobacco (tupakkavero; tobaksaccisen),  
 the excise duty on soft drinks (virvoitusjuomavero; läskedrycksaccisen),  
 the excise duty on liquid fuels (nestemäisten polttoaineiden valmistevero; accisen på flytande bränslen),  
 the excise duty on electricity and certain energy sources (sähkö ja eräiden polttoaineiden valmistevero; accis på elström och vissa bränslen),

- the excise duty on alcohol and alcoholic beverages (alkoholi- ja alkoholijuomaverot; accisen på alkohol och alkoholdrycker),  
 the tax on certain insurance premiums (eräistä vakuutusmaksuista suoritettava vero; skatten på vissa försäkringspremier),  
 the oil waste duty (öljyjättemaksu; oljeavfallsavgiften),  
 the motor-car tax (autovero; bilskatten)
- (iii) E the tax on specific motor vehicles (moottoriajoneuvovero; motorfordonsskatten),  
 the fuel fee (polttoainemaksu; bränsleavgift),  
 the vehicle tax (ajoneuvovero; fordonsskatt),
- (iii) F –
- (iii) G the stamp duty (leimaverot; stämpelskatten),  
 the oil damage duty (öljysuojamaksu, oljeskyddsavgiften),  
 the transfer tax (varallisuudensiirtovero; överlåtelseskatt),  
 the tax on lottery prizes (arpajaisvero; lotteriskatt),  
 the tax on waste (jätevero; avfallsskatt),
- (iv) the municipal tax on real property (kiinteistövero; fastighetsskatten)

Annex B – Competent authorities

Article 3, paragraph 2 (d):

The National Board of Taxes.

Frankrijk, 12 december 2007

France confirms that its approval of the Convention was subject by the following reservation:

In accordance with Article 29, paragraph 1, France intends to reserve the application of this Convention to the European and Overseas Départements of the French Republic, including the territorial sea and, beyond it, the areas over which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and superjacent waters.

Annex A – Tax covered

Article 2, paragraph 1.a.:

- i) Income tax;
- . General social contribution;
  - . Social debt repayment contribution;
  - . Corporation tax;
  - . Withholding tax on income from movable assets;
  - . Annual flat-rate tax on companies;
  - . Corporation tax contribution;
  - . Payroll taxes and contributions;
- ii) Not applicable;
- iii) Solidarity wealth tax;  
 Tax on the market value of immovables held in France by legal persons;

Article 2, paragraph 1.b.:

- i) Not applicable;
- ii) Not applicable;
- iii) A. – Duties on the free transfer of assets;
  - B. – Not applicable;
  - C. – Value-added tax and similar taxes;
  - D. – Indirect contributions;
  - E. – Taxes on company cars;
  - F. – Various taxes provided for under the General Tax Code and paid to the Government;
  - G. – Stamp duties, registration fees and cadastral taxes paid to the Government, stock exchange transaction tax, tax on the income from accumulation or capital bonds, tax on sums paid by insurance and similar bodies and tax on insurance contracts;
- iv) Built-up properties tax and land tax;
  - . Occupancy tax;
  - . Business tax;
  - . Land motor-vehicle excise duty;
  - . Stamp duty on registration certificates for land motor-vehicles;
  - . Stamp duty and cadastral tax on transfers for consideration of immovable property not intended for use as dwellings;
  - . Surcharge on registration fees and cadastral taxes payable on transfers of immovable property;
  - . Departemental mining concession taxes;
  - . Local infrastructure tax;
  - . Special infrastructure tax of the Île-de-France region and its supplementary tax;
  - . Tax on driving licences;
  - . Communal tax assimilated to direct local taxes;
  - . Indirect taxes for local communities and various bodies.

#### Annex B – Competent authorities

France declares that the competent authorities within the meaning of Article 3, paragraph 1.d, of the Convention are:

1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:

- concerning those recovered by social security bodies: as appropriate, the Chairman of the Administrative Council of the Central Agency for Social Security Bodies (Agence centrale des organismes de sécurité sociale – ACOSS) or the Chairman of the Administrative Council of the Agricultural Social Insurance Mutual Benefit Fund (Caisse centrale de mutualité sociale agricole – CCMSA);
- concerning those recovered by the Treasury: the Minister responsible for the Budget or his authorised representative;

2. For all the other taxes referred to in Annex A: the Minister responsible for the Budget or his authorised representative.



Georgië, 28 april 2011

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a:

i. income tax;  
profit tax;

ii. –

iii. –

Article 2, paragraph 1.b:

i. –

ii. –

iii. A. – –

B. – property tax;

C. – value-added tax;

D. – excise tax;

E. – –

F. – –

G. – –

iv. –

Annex B – Competent authorities

The Ministry of Finance or its authorised representative.

Annex C – Definition of the word “national” for the purposes of the Convention

– any individual possessing the citizenship of Georgia;

– any legal person or partnership or association deriving its status as such from the laws in force in Georgia.

Ghana, 29 mei 2013

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i:

Income tax

Petroleum income tax

Mineral royalties

Withholding tax on interest

Withholding tax on dividend

Withholding tax on goods and services

Article 2, paragraph 1.a.ii:

Capital gains tax

Article 2, paragraph 1.b.iii. A:

Gift tax

Article 2, paragraph 1.b.iii. C:

Value added tax

Article 2, paragraph 1.b.iii. D:

Excise tax

Annex B – Competent Authorities

The Commissioner-General of the Ghana Revenue Authority or an authorized representative.

Address:

Commissioner-General  
Ghana Revenue Authority  
GP 2202 Accra, Ghana

Griekenland, 29 mei 2013

Annex A – Taxes to which the Convention would apply

Article 2, paragraph 1.a.i:

- Personal income tax;
- Income tax on partnerships;
- Corporate Income tax;
- Withholding tax on dividends, royalties and interests;

Article 2, paragraph 1.a.ii:

Tax on profit from the sale of shares;

Article 2, paragraph 1.a.iii:

Not applicable;

Article 2, paragraph 1.b.i:

Not applicable;

Article 2, paragraph 1.b.ii

Compulsory social security contributions payable to general government or to social security institutions, established under public law;

Article 2, paragraph 1.b.iii.A

Tax on inheritance gifts and parental provision;

Article 2, paragraph 1.b.iii.B

Tax on real estate and

Special tax on real estate;

Article 2, paragraph 1.b.iii.C

Value-added tax;

Tax on luxury goods;

Article 2, paragraph 1.b.iii.D

Special consumption taxes on goods and services such as excise duties;

Duty on mobile subscription services and on card mobile phone services;

Insurance tax;

Tax on casino entrance tickets;

Special tax on television advertisements;

Article 2, paragraph 1.b.iii.E

Road tax on motor vehicles (vignette);

Registration tax on vehicles;

Luxury tax on cars;

Lump sum tax on the registration of public and private use lorries;

Article 2, paragraph 1.b.iii.F

Luxury tax on other vehicles e.g. pleasure boats;

Special tax on private pleasure boats;

Article 2, paragraph 1.b.iii.G

Real estate transfer tax;

Stamp duties;

Indirect taxes on raising of capital;

Levy on the tickets of spectacles;

Tax on playcard game tables in cafes;  
Special tax on bulldozers, cranes etc.;

Article 2, paragraph 1.b.iv:

Municipality tax assessed on real estate transfer.

Annex B – Competent Authorities

The Minister of Economy and Finance or his authorised representative.  
For Exchange of Information on Value added taxes: Ministry of Finance, General Secretariat of Taxation and Customs, General Directorate of Tax Audits and Public Revenues, Directorate of Tax Audits, Section B'-CLOEL.

Annex C – Definition of the term “national” for the purpose of the Convention

None provided.

Pursuant to Article 29, paragraph 1, of the Convention, Greece declares that the Convention shall apply to the territory of the Hellenic Republic, including territorial sea and national airspace, as well as to the maritime areas, over which the Hellenic Republic exercises or shall exercise sovereignty, sovereign rights or jurisdiction in accordance with international law.

Ireland, 29 mei 2013

Pursuant to Article 30, paragraph 1.a., of the Convention, Ireland will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1.b i, ii or iv, of the Convention (taxes imposed by or on behalf of political subdivisions or local authorities and social security contributions).

Pursuant to Article 30, paragraph 1.b., of the Convention, Ireland will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1.d., of the Convention, Ireland will not provide assistance in the service of documents for all taxes.

Annex A - Existing taxes to which the Convention shall apply:

For the purposes of Article 2, paragraph 2, of the Convention, the following taxes shall apply in the case of Ireland:

Article 2, paragraph 1.a.i:

- income tax (including the universal social charge)
- corporation tax

Article 2, paragraph 1.a.ii:

- capital gains tax

Article 2, paragraph 1.b.iii.A:

- capital acquisitions tax

Article 2, paragraph 1.b.iii.B:

- local property tax

Article 2, paragraph 1.b.iii.C:

- value added tax

Article 2, paragraph 1.b.iii.D:

- excise duties

Article 2, paragraph 1.b.iii.G:

– stamp duties

Annex B – Competent Authorities

For the purposes of Article 3, paragraph 1.d., of the Convention, the term “competent authority” means the Revenue Commissioners or their authorised representative.

Annex C – Definition of the word “national” for the purpose of the Convention

For the purposes of Article 3, paragraph 1.e., of the Convention, the term “nationals” in relation to Ireland shall be understood as any individuals possessing the citizenship of Ireland, and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland.

For the purposes of Article 29 of the Convention, the territory to which the Convention shall apply shall be Ireland, including any area outside the territorial waters of Ireland which has been or may hereafter be designated under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law.

Iceland, 22 juli 1996

The Government of Iceland declares, pursuant to Article 29, paragraph 1, of the Convention, that with respect to Iceland the Convention shall apply to the territory of the Republic of Iceland, including any area adjacent to the territorial sea of Iceland within which, under Icelandic law and in accordance with international law, Iceland has sovereign rights for the purpose of exploring and exploiting the natural resources of the sea-bed and sub-soil thereof.

Iceland, 28 oktober 2011

In accordance with Article 2, paragraph 3, of the Convention, Iceland declares that Annex A to the Convention has been changed as follows:  
Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i:

- the income tax to the state (tekjuskattar ríkissjóðs),
- the special tax on petroleum income (sérstakur skattur á kolvetnisvinnslu),

Article 2, paragraph 1.a.ii:

– –

Article 2, paragraph 1.a.iii:

- the net wealth tax (auðlegðarskattur),

Article 2, paragraph 1.b.i:

- the income tax to the municipalities (útsvar til sveitarfélaganna),

Article 2, paragraph 1.b.ii:

- social security tax (tryggingagjald),

– contribution to the construction fund for the elderly (gjald í framkvæmdasjóð aldradra),

Article 2, paragraph 1.b.iii:

A. inheritance tax (erfðafjárskattur),

B. – –

C. value added tax (virðisaukaskattur),

D. excise duties on: (vörugjöld):

– carbondioxide charge on mineral oils and petrol (kolefnisgjald),

– national broadcasting charge (útvarpsgjald),

E. annual tax on motor vehicles (bifreidagjald), special charge on heavy vehicles (kílómetragjald),

F. market charge (markaðsgjald),

G. stamp duty (stimpilgjald),

charge on ship (skipagjöld),

lighthouse charge (vitagjald),

Article 2, paragraph 1.b.iv:

– municipal property tax (fasteignagjöld),

– planning charge (skipulagsgjald).

The Convention will continue to apply to taxes which have been repealed as long as the taxes remain enforceable and collectible, for taxes prior to the repeal until the statute of limitation has elapsed.

India, 21 febrúari 2012

Annex A – Taxes to which the Convention would apply

For India, the Convention shall apply to taxes of every kind and description which fall within the categories set out in Article 2.1a and 2.1.b, whether such taxes are imposed by the Central Government or the Governments of political sub-divisions or local authorities and irrespective of the manner in which they are levied.

Annex B – Competent Authorities

For India, the term ‘competent authority’ means the Minister of Finance or his authorised representatives i.e., the Joint Secretary, Foreign Tax and Tax Research Division-I and the Joint Secretary, Foreign Tax and Tax Research Division-II, Department of Revenue, Ministry of Finance.

Italië, 31 janúari 2006

Article 30, paragraph 1.a

Italy reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in sub paragraph b of paragraph 1 of Article 2:

- ii. compulsory social security contributions payable to general government or to social security institutions established under public law;
- iii. D. specific taxes on goods and services such as excise taxes,
  - E. taxes on the use or ownership of motor vehicles,
  - F. taxes on the use or ownership of movable property other than motor vehicles,

G. any other taxes other than registration tax and mortgage and cadastral taxes.

- iv. taxes in categories D, E, F, G listed in sub paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.

Article 30, paragraph 1.b

Italy reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for the taxes listed in the reservation made under sub-paragraph a above.

Article 30, paragraph 1.c

Italy reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of Italy or included in the reservation made under sub paragraphs a and b above and existing at the date of withdrawal of such a reservation by Italy.

Article 30, paragraph 1.d

Italy reserves the right not to provide assistance in the service of documents for taxes listed the reservation made under sub-paragraph a above.

Annex A – Taxes to which the Convention would apply

Article 2, paragraph 1.a.i- Personal Income Tax (Imposta sul reddito delle persone fisiche – IRPEF);

– Corporate Income Tax (Imposta sul reddito delle società – IRES and the former Imposta sul reddito delle persone giuridiche – IRPEG).

Article 2, paragraph 1.a.ii

– Substitute Income Taxes, irrespective of their denomination.

Article 2, paragraph 1.b.i

– Regional Tax on Productive Activities (Imposta regionale sulle attività produttive – IRAP).

Article 2, paragraph 1.b.iii

Under category C:

– Value Added Tax (Imposta sul valore aggiunto – IVA).

Annex B – Competent Authorities

The Ministry of Economy and Finance – Tax Policy Department.

Italië, 18 maart 2013

Pursuant to Article 2, paragraph 3 and 4, of the Convention, Italy makes the following amendments to Annex A:

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.b.iii

Under category G:

– Registration Tax (Imposta di registro);

– Mortgage and Cadastral Taxes (Imposte ipotecaria e catastale);

– Financial Transaction Tax (Imposta sulle Transazioni Finanziarie);

– Wealth tax on real estate located abroad (Imposta sul valore degli immobili situati all'estero);

– Wealth tax on financial assets held abroad (Imposta sul valore delle attività finanziarie detenute all'estero).

Article 2, paragraph 1 (b) (iv):

Local Property Tax (Imposta municipale propria – IMU).

Malta, 29 mei 2013

In relation to Article 30, paragraph 1.a:

Malta reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in sub-paragraphs b.ii, b.iii and b.iv of paragraph 1 of Article 2 of the Convention:

Sub-paragraph ii:

compulsory social security contributions payable to general government or to social security institutions established under public law;

Sub-paragraph iii:

A. estate, inheritance or gift taxes,

B. taxes on immovable property,

D. specific taxes on goods and services such as excise taxes,

E. taxes on the use or ownership of motor vehicles,

F. taxes on the use or ownership of movable property other than motor vehicles,

G. any other taxes.

Sub-paragraph iv:

taxes in categories A, B, D, E, F and G listed in sub-paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.

In relation to Article 30, paragraph 1.b:

Malta reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes listed in paragraph 1 of Article 2 of the Convention except for the categories listed in sub-paragraphs a.i and a.ii of that paragraph 1.

In relation to Article 30, paragraph 1.c:

Malta reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of Malta and, due to the reservations in relation to paragraphs 1.a and 1.b of Article 30 of the Convention, to any existing tax claim at the date of withdrawal of such a reservation by Malta.

In relation to Article 30, paragraph 1.d:

Malta reserves the right not to provide assistance in the service of documents for taxes listed in paragraph 1 of Article 2 of the Convention except for the categories listed in subparagraph a.i and a.ii of that paragraph 1.

Annex A – Taxes to which the Convention would apply:

In relation to Article 2, paragraph 2, of the Convention (and for the purposes of Annex A to the Convention), Malta declares that in its case the Convention applies to the following taxes as listed in paragraphs 1.a and 1.b of the said Article 2:

Article 2, paragraph 1.a:

- i. : Tax imposed under the Income Tax Act

- ii. : Not applicable
- iii. : Not applicable
- Article 2, paragraph 1.b:
  - i. : Not applicable
  - ii. : Not applicable
  - iii. A: Not applicable
    - B: Not applicable
    - C: Tax imposed under the Value Added Tax Act
    - D: Not applicable
    - E: Not applicable
    - F: Not applicable
    - G: Not applicable
  - iv. : Not applicable

#### Annex B – Competent Authorities

In relation to Article 3, paragraph 1.d, of the Convention (and for the purposes of Annex B to the Convention), Malta declares that the competent authority will be the Minister responsible for finance or his authorised representative.

#### Mexico, 23 mei 2012

In accordance with sub-paragraph a. of paragraph 1 of Article 30 of the Convention, Mexico will not provide any type of assistance in relation to the taxes of other Parties described in sub-paragraph b. (i), (ii), (iii) A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention. In accordance with sub-paragraph b. of paragraph 1 of Article 30 of the Convention, Mexico will not provide assistance in the recovery of any tax claim or in the recovery of an administrative fine, for taxes described in subparagraph b. (i), (ii), (iii), A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

In accordance with sub-paragraph d. of paragraph 1 of Article 30 of the Convention, Mexico will not provide assistance in the service of documents for the taxes described in sub-paragraph b. (i), (ii), (iii), A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

In accordance with sub-paragraph e. of paragraph 1 of Article 30 of the Convention, Mexico will not permit the service of documents through the post as provided for in paragraph 3 of Article 17, with respect to the taxes described in sub-paragraph b. (i), (ii), (iii), A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

#### Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1, sub-paragraph a (i):

- Income Tax and Flat Rate Corporate Tax

Article 2, paragraph 1, sub-paragraph b (iii) C:

- Value Added Tax

Article 2, paragraph 1, sub-paragraph b (iii) D:

- Special Tax on Production and Services

#### Annex B – Competent Authorities

- Ministry of Finance;



– Tax Administration Service.

Annex C – Definition of the word “national” for the purpose of the Convention

The term “national” means:

- (i) any individual of Mexican nationality; and
- (ii) any legal entity, company or association that derives its status as such from the current legislation in Mexico.

Moldavië, 24 november 2011

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i: taxes on income of individuals and legal entities;

Article 2, paragraph 1.b.ii: social security contributions;

Article 2, paragraph 1.b.iii.B: taxes on immovable property;

Article 2, paragraph 1.b.iii.C: value-added taxes;

Article 2, paragraph 1.b.iii.D: excise taxes;

Article 2, paragraph 1.b.iii.E: taxes on the use of motor vehicles;

Article 2, paragraph 1.b.iv: taxes on natural resources; local taxes;

Annex B – Competent authorities:

The Ministry of Finance or its authorized representatives.

Based on Article 29, paragraph 1, of the Convention, Moldova declares that, until the full re-establishment of the territorial integrity of the Republic of Moldova, the provisions of the Convention will be applied only on the territory controlled effectively by the Republic of Moldova’s authorities.

**Nederlanden, het Koninkrijk der**, 29 mei 2013

The Kingdom of the Netherlands (for Curaçao) declares, in accordance with Article 30, paragraph 1 (a), (b), (c), (d) and (e) of the Convention, that it reserves the right:

– not to provide assistance in relation to compulsory social security contributions payable to general government or to social security institutions established under public law, as referred to in article 2, paragraph 1 (b) (ii) of the Convention.

The Kingdom of the Netherlands (for Sint Maarten) declares, in accordance with Article 30, paragraph 1 (a), (b), (c), (d) and (e) of the Convention, that it reserves the right:

– not to provide assistance in relation to compulsory social security contributions payable to general government or to social security institutions established under public law, as referred to in article 2, paragraph 1 (b) (ii) of the Convention; and

– not to provide assistance in relation to the taxes referred to in article 2, paragraph 1 (b) (iii) (B) and (D) of the Convention.

The Kingdom of the Netherlands (for Aruba, Curaçao and Sint Maarten) declares that the reservation referred to in Article 30, paragraph 1 (f) of the Convention of 25 January 1988, is made that retroactive effect in

respect of Aruba, Curaçao and Sint Maarten is limited to three years prior to the entry into force of the Protocol of 27 May 2010.

For the European part of the Netherlands:

The Kingdom of the Netherlands (for the European part of the Netherlands) declares, in accordance with Article 4, paragraph 3, that its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

For the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba):

The Kingdom of the Netherlands (for the Caribbean part of the Netherlands) declares, in accordance with Article 4, paragraph 3, that its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

For Aruba:

The Kingdom of the Netherlands (for Aruba) declares, in accordance with Article 4, paragraph 3, that its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

For Curaçao:

The Kingdom of the Netherlands (for Curaçao) declares, in accordance with Article 4, paragraph 3, that its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The Kingdom of the Netherlands (for Curaçao) declares, in accordance with Article 9, paragraph 3, that it will not accept, as a general rule, the requests as referred to in Article 9, paragraph 1, of the Convention, in so far as the requests concern social security contributions.

For Sint Maarten:

The Kingdom of the Netherlands (for Sint Maarten) declares, in accordance with Article 4, paragraph 3, that its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The Kingdom of the Netherlands (for Sint Maarten) declares, in accordance with Article 9, paragraph 3, that it will not accept, as a general rule, the requests as referred to in Article 9, paragraph 1, of the Convention, in so far as the requests concern social security contributions, taxes on immovable property and specific taxes on goods and services such as excise taxes.

Annex A

Taxes to which the Convention applies for the European part of the Netherlands:

Article 2, paragraph 1 (a) (i)

- Income tax (Inkomstenbelasting)
- Salaries tax (Loonbelasting)
- Corporation tax (Vennootschapsbelasting)

– Dividend tax (Dividendbelasting)

Article 2, paragraph 1 (b) (ii)

– Social security contributions (Premies sociale verzekering)

Article 2, paragraph 1 (b) (iii)

A. Inheritance, Transfer or Gift Tax (erfbelasting, schenkbelasting)

C. Value added tax (Omzetbelasting)

Taxes to which the Convention applies for the Caribbean part of Netherlands (the islands of Bonaire, Sint Eustatius and Saba):

Article 2, paragraph 1 (a) (i)

– Income tax (Inkomstenbelasting)

– Salaries tax (Loonbelasting)

– Corporation tax (Vennootschapsbelasting)

Taxes to which the Convention applies for Aruba:

Article 2, paragraph 1 (a) (i)

– Income tax (Inkomstenbelasting)

– Salaries tax (Loonbelasting)

– Corporation tax (Winstbelasting)

– Dividend tax (Dividendbelasting)

Taxes to which the Convention applies for Curaçao:

Article 2, paragraph 1 (a) (i)

– Income tax (Inkomstenbelasting)

– Salaries tax (Loonbelasting)

– Corporation tax (Winstbelasting)

Article 2, paragraph 1 (b) (iii)

A. Inheritance tax (Successiebelasting)

B. Land tax (Grondbelasting)

C. Value added tax (Omzetbelasting)

D. Excise duties (Accijnzen):

– special import duty on petrol (bijzonder invoerrecht op benzine)

– excise duty on beer (accijns op bier)

– excise duty on cigarettes (accijns op sigaretten)

– excise duty on spirits (accijns op gedistilleerd)

E. Motor vehicles tax (Motorrijtuigenbelasting)

Taxes to which the Convention applies for Sint Maarten:

Article 2, paragraph 1 (a) (i)

– Income tax (Inkomstenbelasting)

– Wage tax (Loonbelasting)

– Profit tax (Winstbelasting)

– Savings tax (Spaarvermogensheffing)

Article 2, paragraph 1 (b) (iii)

A. Inheritance tax (Successiebelasting)

B. Transfer tax (Overdrachtsbelasting)

C. Turnover tax (Belasting op bedrijfsomzetten)

E. Motor vehicles tax (Motorrijtuigenbelasting)

Annex B

Competent Authorities for the European part of the Netherlands:

For tax purposes: the Minister of Finance or his authorised representative;

For social security purposes: the State Secretary for Social Affairs and Employment or his authorised representative  
Competent Authorities for the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba):

The Minister of Finance or his authorised representative  
Competent Authorities for Aruba:

The Minister of Finance or his authorised representative  
Competent Authorities for Curaçao:

The Minister of Finance or his authorised representative  
Competent Authorities Sint Maarten:

The Minister of Finance or his authorised representative  
Annex C

The term “national” means for the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten:

1. all individuals possessing the Dutch nationality;
2. all legal persons, companies and associations deriving their status as such from the laws in force in the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten.

Noorwegen, 13 juni 1989

As regards Norway the Convention on Mutual Administrative Assistance in Tax Matters shall apply to the territory of the Kingdom of Norway, including any area outside the territorial waters of the Kingdom of Norway, where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the Convention does not apply to Svalbard, Jan Mayen or the Norwegian dependencies (“biland”).

Annex B

The Minister of Finance and Customs or his authorised representative.

Noorwegen, 29 februari 2008

In application of Article 2, paragraph 2, of the Convention, Norway communicates a modified list of national taxes to be included in Annex A of the Convention:

Article 2, paragraph 1.a:

- i) National tax on personal income (skatt på personinntekt)
- National tax on ordinary income (skatt på alminnelig inntekt);
- National equalization tax (fellesskatt);
- Special tax on petroleum income (særlig skatt på petroleumsinntekt);
- Resource rent tax on income from hydro-electric power (grunnrenteskatt på inntekt fra produksjon av vannkraft);
- Withholding tax on dividends (kildeskatt på utbytter);
- Tonnage tax (tonnasjeskatt);

- National tax on remuneration to non-resident artists (skatt til staten på honorarer til utenlandske artistene mv. );
- iii) National tax on capital (formuesskatt til staten).
- Article 2, paragraph 1.b:
- i) County municipal tax on ordinary income (skatt til fylkeskommunen på alminnelig inntekt);  
Municipal tax on ordinary income (skatt til kommunen på alminnelig inntekt);  
County municipal and municipal natural resource tax (naturressursskatt til fylkeskommune og kommune);  
Municipal tax on capital (formuesskatt til kommunen);
- ii) Employees' contributions to the National Insurance Scheme (folketrygdavgift);  
Employers contributions to the National Insurance Scheme (arbeidsgiveravgift);
- iii) A. – Tax on inheritance and certain gifts (avgift på arv og visse gaver);  
B. – –  
C. – Value-added tax (merverdiavgift);  
Investment tax (investeringsavgift);  
D. – Taxes and excises on:  
Alcohol (alkohol), alcoholic beverages (brennevin og vin m.v. ) bee (øl) and alcohol in imported essences (alkohol i essenser som innføres);  
Autodiesel (autodiesel);  
Carbondioxide from mineral oils, petrol and gas (CO<sub>2</sub> avgift på mineralolje, bensin og gass);  
Sulphur (svovel);  
Beverage packaging (drikkevareemballasje);  
Final treatment of waste (sluttbehandling av avfall);  
Tobacco (tobakksvarer);  
Petrol (bensin);  
Mineral oil, base tax on heating oil (fyringsolje);  
Lubricants (smøreolje);  
Marine engines (båtmotorer);  
Electricity consumption (forbruk av elektrisk kraft);  
Chocolates and sweets (sjokolade);  
Sugar (sukker);  
Non-alcoholic beverages (alkoholfrie drikkevarer);  
Trichloreten and tetrachloreten (TRI og PER);  
Hydrofluorocarbons (HFC) and perfluorocarbons (PFC) (HFK og PFK);  
Emissions of NO<sub>x</sub> (utslipp av NO<sub>x</sub>);  
E. – –  
F. – –  
G. – Annual tax on motor vehicles (årsavgift på motorvogner);  
Tax on motor vehicles etc. (engangsavgift på motorvogner m.v. );

Re-registration tax (omregistreringsavgift);  
 Annual tax on heavy goods vehicles (årsavgift på tyngre kjøretøyer);  
 Tax on documents transferring title to real property (avgift på dokument som overfører hjemmel til fast eiendom).

Oekraïne, 26 maart 2009

Annex A – Taxes to which the Convention would apply:

- a) sub-paragraph a.i:  
 tax on profits of enterprises;  
 tax on income of naturals;
- b) sub-paragraph b.i.i:  
 compulsory social security contribution;
- c) sub-paragraph b.i.i.i.B:  
 land fee;
- d) sub-paragraph b.i.i.i.C:  
 value-added tax;
- e) sub-paragraph b.i.i.i.D:  
 excise tax;  
 duty on the development of viticulture, gardening and hop-growing;
- f) sub-paragraph b.i.i.i.E:  
 tax on the ownership of motor vehicles and other self-propelled machines and mechanisms;
- g) sub-paragraph b.iv:  
 single tax;  
 fixed agricultural tax;  
 state customs;  
 rental payment;  
 duty for the special use of natural resources.

Annex B – Competent authorities

The State Tax Administration of Ukraine;

The State Customs Service of Ukraine;

The Pension Fund of Ukraine.

Ukraine, pursuant to Article 30, paragraph 1.a, of the Convention, reserves the right not to provide the assistance concerning taxes of other Parties not belonging to the list of taxes and dues included by Ukraine into Annex A of the Convention.

Ukraine, pursuant to Article 30, paragraph 1.c, of the Convention, reserves the right not to provide the assistance concerning any tax debts existing on the date of entry into force of the Convention for Ukraine.

OESO (Organisatie voor Economische Samenwerking en Ontwikkeling), 12 februari 2007

Opinion by the Co-ordinating Body of the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters on the use of the terms “Parties” and “States” in certain articles of the Convention

I. The use of terms “Parties”, “States” and “competent authorities” in the Convention

1. In the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters, the use of the terms “Parties”, “States” or “competent authorities” has been found not to be always consistent, in particular with regard to the authority to enter into agreements for the implementation of the Convention.

II. Opinion of the Co-ordination Body of the Convention

2. Under international law, a treaty shall be interpreted taking into account “any subsequent agreement between the parties regarding the interpretation of the treaty of the application of its provisions” (article 31.3.a of the Vienna Convention on the Law of Treaties). According to paragraph 4 of Article 24 of the Convention on Mutual Administrative Assistance in Tax Matters, the Co-ordinating Body (composed of representatives of the competent authorities of the Parties) which monitors the implementation and development of this Convention, under the aegis of OECD, can furnish opinions “on the interpretation of the provisions of the Convention”.

3. Given that in certain articles of the Convention the use of the terms “Parties” and “States” may raise issues of interpretation, the following opinion, which has been agreed by the Co-ordinating Body of the Convention, after having consulted with the OECD Secretariat, and particularly with the Directorate of Legal Affairs, will dispel ambiguity and will clarify the interpretation of these articles:

In accordance with paragraph 4 of article 24 of the Convention, the Co-ordinating Body agrees to the following opinion on the interpretation of the Convention:

When the text of the Convention uses, in particular in paragraph 2 of Article 4; paragraph 2 of Article 11; paragraph 2 of Article 22; and Articles 25 and 26, the terms “Parties” or “States” in relation to agreements concluded for the implementation of the Convention, these two terms are to be understood to refer to the “competent authorities”, as defined in paragraph 1, subparagraph d, of Article 3.

Polen, 25 juni 1997

Pursuant to sub-paragraph (a) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide any form of assistance in relation to the taxes of other Parties listed in sub-paragraphs (b)(i) or (b)(iv) of paragraph 1 of Article 2 (taxes imposed by or on behalf of political subdivisions or local authorities).

In accordance with paragraph 3 of Article 4 of the Convention, the competent authority of the Republic of Poland may inform the persons concerned before transmitting information concerning them to another Party, in conformity with Articles 5 to 7 of the Convention.

The following text should be included under Annex A in accordance with paragraph 2 of Article 2 of the Convention:

“For the Republic of Poland, the Convention shall apply to the taxes referred to in sub-paragraphs (a)(i)-(iii) and (b) (ii)-(iii) of paragraph 1 of Article 2”.

The following text should be included under Annex B in accordance with sub-paragraph (d) of paragraph 1 of Article 3 of the Convention: “For the Republic of Poland, the term “competent authority” means the Minister of Finance or his authorized representative”.

Slovenië, 31 januari 2011

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Slovenia reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in Article 2, paragraph 1.b:

- ii. : compulsory social security contributions payable to general government or to social security institutions established under public law,
- iii. B: taxes on immovable property;
- iii. E: taxes on the use or ownership of motor vehicles;
- iii. F: taxes on the use or ownership of movable property other than motor vehicles;
- iv. : taxes in categories referred to in sub-paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.

Pursuant to Article 30, paragraph 1.b, of the Convention, the Republic of Slovenia reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for taxes listed in the reservation made under Article 30, paragraph 1.a.

Pursuant to Article 30, paragraph 1.c, of the Convention, the Republic of Slovenia reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of Slovenia or, if the tax claim is in relation to taxes, which are included in the reservation made under Article 30, paragraphs 1.a or 1.b, at the date of withdrawal of such a reservation by the Republic of Slovenia.

Pursuant to Article 30, paragraph 1.d, of the Convention, the Republic of Slovenia reserves the right not to provide assistance in the service of documents for taxes listed in the reservation made under Article 30, paragraph 1.a.

Pursuant to Article 30, paragraph 1.f, of the Convention, the Republic of Slovenia reserves the right to apply Article 28, paragraph 7, exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force for the Republic of Slovenia.

For the Republic of Slovenia, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

Article 2, paragraph 1.a.i.:



. taxes on income of individuals (davek od dohodkov fizicnih oseb – dohodnina);  
 . taxes on income of legal persons (davek od dohodkov pravnih oseb).  
 Article 2, paragraph 1.b.iii.:  
 A: inheritance and gift tax (davek na dediscine in darila);  
 C: value-added tax (davek na dodano vrednost);  
 D: excise duties (trosarine);  
 G: real estate transaction tax (davek od prometa nepremicnin).  
 Pursuant to Article 3 of the Convention, in relation to the Republic of Slovenia, the term “competent authority” means the Ministry of Finance of the Republic of Slovenia or its authorised representative.

Spanje, 10 augustus 2010

Annex A. Taxes to which the Convention applies

Article 2, paragraph 1.a.i.:

Taxes on income or profits, or taxes on capital gains which are imposed separately from the tax on income or profits, and taxes on net wealth, imposed on behalf of the member States:

- Personal Income Tax;
- Non-Residents Income Tax;
- Corporate tax;
- Wealth Tax.

Article 2, paragraph 1.b.i.:

Any of the above which are imposed on behalf of political subdivisions or local authorities of a Signatory State:

- Tax on the Increase in the Value of Urban Land;
- Tax on Economic Activities.

Article 2, paragraph 1.b.ii.:

Payments and other Social Security resources paid to the Government or to the Social Security Institutions established by law.

Article 2, paragraph 1.b.iii.:

Taxes in other categories, except customs duties, imposed on behalf of a signatory State, namely:

A. Inheritance and Gift Tax.

B. Tax on Immovable Property.

C. Value-Added Taxes;

General Indirect Tax for the Canary Islands;

Tax on Imports and Deliveries of Goods in the Canary Islands;

Tax on Production, Services and Imports in the cities of Ceuta and Melilla.

D. Tax on the Retail Sales of Certain Hydrocarbons;

Insurance Premium Tax;

Beer Tax;

Tax on Wine and Fermented Beverages;

Tax on Intermediate Products;

Tax on Alcohol and Derived Beverages;

Hydrocarbon Tax;

Tobacco Products Tax;

Electricity Tax;

Special Tax on Certain Means of Transport.

E. Tax on Motor Vehicles.

F. Tax on Capital Transfers and Documented Legal Acts.

Article 2, paragraph 1.b.iv.:

Any of the above which are imposed on behalf of political subdivisions or local authorities:

– Special Tax of the Autonomous Community of the Canary Islands on Petroleum-based Fuels;

– Tax on Construction, Installations and Works.

Annex C. Definition of the word “national” for the purpose of the Convention

1. All individuals of Spanish nationality.

2. All legal persons, partnerships or associations and other institutions set up in accordance with current Spanish legislation.

Annex B. Competent Authorities

The Minister of Economy and Finance, or the authorised representative thereof, and within the sphere of their powers, the Minister of Employment and Immigration or the Minister that, in the future, may replace him, regardless of the fact that, in practice, such functions may be carried out by the General Treasury of the Social Security.

In the event that this Convention on Mutual Administrative Assistance in Tax Matters were to be applied to Gibraltar, Spain wishes to make the following declaration:

1. Gibraltar is a non-autonomous territory for the international relations of which the United Kingdom is responsible and which is subject to a decolonisation process in accordance with the relevant decisions and resolutions of the General Assembly of the United Nations.

2. The authorities of Gibraltar are of a local nature and exercise exclusively internal competences which have their origin and their foundation in the distribution and attribution of competences performed by the United Kingdom, in compliance with its internal legislation, in its capacity as sovereign State on which the mentioned non-autonomous territory depends.

3. As a result, should the Gibraltarian authorities participate in the application of this Convention it will be understood as effected exclusively within the scope of the internal competences of Gibraltar, and it cannot be considered to produce any change whatsoever in relation with what was established in the two preceding paragraphs.

Spanje, 19 oktober 2010

Spain informs the Organisation for Economic Co-Operation and Development in Paris that the procedure set out in the Agreed Arrangements relating to Gibraltar Authorities in the Context of Mixed Agreements, agreed between Spain and the United Kingdom on 19 December 2007 (together with the Arranged Agreements relating to Gibraltar Authorities

in the Context of EU and EC Instruments and Related Treaties, of 19 April 2000), is applicable to the present Convention.

Turkiye, 3 november 2011

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Turkey reserves the right not to provide any form of assistance in relation to the taxes of other Parties included in any of the following categories listed in Article 2, paragraph 1.b:

- i. taxes on income, profits, capital gains or net wealth which are imposed on behalf of political subdivisions or local authorities of a Party,
- ii. compulsory social security contributions payable to general government or to social security institutions established under public law, and
- iii. taxes in other categories, except customs duties, imposed on behalf of a Party, namely:
  - A. estate, inheritance or gift taxes,
  - B. taxes on immovable property,
  - D. specific taxes on goods and services such as excise taxes,
  - E. taxes on the use or ownership of motor vehicles,
  - F. taxes on the use or ownership of movable property other than motor vehicles,
  - G. any other taxes,
- iv. taxes in categories referred to in sub-paragraph iii. above which are imposed on behalf of political subdivisions or local authorities of a Party.

Pursuant to Article 30, paragraph 1.c, of the Convention, the Republic of Turkey reserves the right not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of Turkey or, if the tax claim is in relation to taxes, which are included in the reservation made under Article 30, paragraph 1.a, at the date of withdrawal of such a reservation by the Republic of Turkey.

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i:

- the income tax;
- the corporation tax;

Article 2, paragraph 1.a.ii: – –

Article 2, paragraph 1.a.iii: – –

Article 2, paragraph 1.b.i: – –

Article 2, paragraph 1.b.ii: – –

Article 2, paragraph 1.b.iii:

A. – –

B. – –

C. value added tax.

D. – –

E. – –

F. – –

G. – –

Article 2, paragraph 1.b.iv: – –

Annex B – Competent Authorities

The Minister of Finance or his authorised representative.

Annex C – Definition of the term “national” for the purpose of the Convention

All individuals possessing Turkish nationality in accordance with the Turkish Nationality Code, and all legal persons, partnership or association deriving their status as such from the laws in force in Turkey.

The Republic of Turkey declares, pursuant to Article 29, paragraph 1, of the Convention, that with respect to Turkey the Convention shall apply to the territory of the Republic of Turkey, including territorial sea and the airspace above it, as well as the maritime areas over which it has sovereign rights or jurisdiction for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law. The Republic of Turkey declares that it will implement the provisions of this Convention and the Protocol only to the States Parties with which it has diplomatic relations.

Verenigd Koninkrijk, 11 februari 2008

Pursuant to Article 30, paragraph 1.a, of the Convention, the United Kingdom will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1.b(i), (ii) or (iv), of the Convention (taxes imposed by or on behalf of political subdivisions or local authorities and social security contributions).

Pursuant to Article 29, paragraph 1, of the Convention, the United Kingdom declares that with respect to the United Kingdom, the Convention shall apply to Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom designated under its laws concerning the Continental Shelf and in accordance with international law as an area within which the rights of the United Kingdom with respect to the sea bed and subsoil and their natural resources may be exercised. The Convention shall not apply to the Crown Dependencies or any Overseas Territory of the United Kingdom.

Annex A – Taxes to which the Convention applies

For the United Kingdom of Great Britain and Northern Ireland, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

a) any of paragraphs (i) to (iii) of sub-paragraph (a); or

b) paragraph (iii) of sub-paragraph (b)

Annex B - Competent authorities

In relation to the United Kingdom, the term “competent authority” means the Commissioners for Her Majesty’s Revenue and Customs or their authorised representative.

Annex C – Definition of a “national” for the purpose of the Convention

In relation to the United Kingdom, the term “national” means any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the United Kingdom.

Verenigde Staten van Amerika, 13 februari 1991

The United States will not provide any form of assistance in relation to the taxes of other parties described in subparagraphs b.i or b.iv of paragraph 1 of Article 2 of the Convention (taxes imposed by or on behalf of possessions, political subdivisions, or local authorities)(as permitted by paragraph 1.a of Article 30 of the Convention).

The United States will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for any tax, pursuant to Articles 11 through 16 of the Convention (as permitted by paragraph 1.b of Article 30 of the Convention).

The United States will not provide assistance in the service of documents for any tax, pursuant to Article 17 of the Convention (as permitted by paragraph 1.d of Article 30 of the Convention); this reservation does not apply to the service of documents by mail, pursuant to paragraph 3 of Article 17 of the Convention.

Verenigde Staten van Amerika, 5 december 1991

Pursuant to Article 29, paragraph 1, this Convention shall apply to the United States of America, including Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and any other territory or possession.

Pursuant to Article 4, paragraph 3, of the Convention, the United States may inform the persons concerned before transmitting information to another party, in conformity with Article 5 or Article 7 of the Convention. Annex A (Article 2, paragraph 2, of the Convention)

For the United States, this Convention shall apply to taxes imposed under Title 26 of the United States Code (the Internal Revenue Code of 1986), as amended, which correspond to the taxes in the categories referred to in paragraph 1.A and 1.B II and III of Article 2 of the Convention. Annex B (Article 3, paragraph 1.D, of the Convention)

For the United States, the term “competent authority” means the Secretary of the Treasury or his designee.

Zuid-Korea, 26 maart 2012

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Korea will not provide any form of assistance in relation to the taxes of the other parties described in Article 2, paragraph 1, b, i or ii or iii E, F, G or iv of the Convention.

Pursuant to Article 30, paragraph 1.d, of the Convention, the Republic of Korea will not provide assistance in the service of documents with regard to judicial decisions for all taxes.

Pursuant to Article 30, paragraph 1.e, of the Convention, the Republic of Korea will not permit the service of documents with regard to judicial decisions through the post.

Annex A. Taxes to which the Convention would apply

- I. Article 2, paragraph 1.a.i.:
  - income tax;
  - corporation tax;
  - special tax for rural development.
- II. Article 2, paragraph 1.b.iii.:
  - 1. Category A:
    - inheritance tax;
    - gift tax.
  - 2. Category B:
    - comprehensive real estate holding tax.
  - 3. Category C:
    - value added tax.
  - 4. Category D:
    - individual consumption tax;
    - liquor tax.

Annex B. Competent Authorities

The Minister of Strategy and Finance or his authorised representative.

Annex C. Definition of the word “national” for the purpose of the Convention

- 1. Any individual possessing the nationality of the Republic of Korea.
- 2. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Korea.

Zweden, 4 juli 1990

Annex A – Taxes to which the Convention would apply  
(Paragraph 2 of Article 2 of the Convention)

Article 2, paragraph 1.a:

- i. The State income tax (den statliga inkomstskatten)
    - the sailors’ tax (sjömansskatten)
    - the coupon tax (kupongskatten)
    - the tax on public entertainers (bevillningsavgiften för särskilda förmåner och rättigheter)
    - the tax on the undistributed profits of companies (ersättningsskatten)
    - the tax on distribution in connection with reduction of share capital or the winding up of a company (utskiftningskatten), and
    - the profit sharing tax (vinstdelningsskatten).
  - iii. The State capital tax (den statliga förmögenhetsskatten)
- Article 2, paragraph 1.b:
- i. The communal income tax (den kommunala inkomstskatten)
  - ii. Charges according to:

- the Act (1981:691) on Social Security Contributions [lagen (1981:691) om socialavgifter]
  - the Act (1982:423) on General Payroll Fee [lagen (1982:423) om allmän löneavgift]
  - the Act (1984:668) on the Collection of Social Security Contributions from Employers [lagen (1984:668) om uppbörd av socialavgifter från arbetsgivare], and
  - the Act (1989:484) on Work Environment Fee [lagen (1989:484) om arbetsmiljöavgift].
- iii. A. The inheritance tax and the gift tax (arvsskatten och gåvoskatten).  
 B. The State tax on real estate (den statliga fastighetsskatten).  
 C. Taxes according to the Act (1968:430) on Value Added Tax [lagen (1968:430) om mervärdesskatt].  
 D. Taxes according to the Act (1978:144) on Tax on certain travels [lagen (1978:144) om skatt på vissa resor], and the Act (1983:1053) on turnover tax on certain securities [lagen (1983:1053) om skatt på omsättning av vissa värdepapper].  
 E. Charges and taxes according to:
- the Road Traffic Tax Act (1973:601) [vägtrafikskattelagen (1973:601)]
  - the Act (1976:338) on Road Traffic Tax on Vehicles which are not registered in Sweden [lagen (1976:388) om vägtrafikskatt på vissa fordon som inte är registrerade här i riket]
  - the Act (1976:339) on Tax on Cars for Sale [lagen (1976:339) om saluvagnsskatt]
  - the Road Traffic Tax Act (1988:327) [vägtrafikskattelagen (1988:327)], and
  - the Road Traffic Tax Act (1988:328) on foreign vehicles [lagen (1988:328) om vägtrafikskatt på utländska fordon].
- G. Charges according to the Act (1972:435) on Fee on Excess Freight [lagen (1972:435) om överlastavgift].

#### Annex B – Competent authorities

(paragraph 1.d of Article 3 of the Convention)

The Minister of Finance or the National Tax Board.

### Protocol van 27 mei 2010

Zie *Trb.* 2010, 221.

Partij	Onder-tekening	Ratificatie	Type*	In werking	Opzeg-ging	Buiten werking
Albanië	01-03-13					
Argentinië	03-11-11	13-09-12	R	01-01-13		
Australië	03-11-11	30-08-12	R	01-12-12		
België	04-04-11					

Partij	Onder- tekening	Ratificatie	Type*	In werking	Opzeg- ging	Buiten werking
Belize	29-05-13	29-05-13	R	01-09-13		
Brazilië	03-11-11					
Canada	03-11-11					
Colombia	23-05-12					
Denemarken	27-05-10	28-01-11	R	01-06-11		
Duitsland	03-11-11					
Estland	29-05-13					
Finland	27-05-10	21-12-10	R	01-06-11		
Frankrijk	27-05-10	13-12-11	R	01-04-12		
Georgië	03-11-10	28-02-11	R	01-06-11		
Ghana	10-07-12	29-05-13	R	01-09-13		
Griekenland	21-02-12	29-05-13	R	01-09-13		
Ierland	30-06-11	29-05-13	R	01-09-13		
IJsland	27-05-10	28-10-11	R	01-02-12		
India	26-01-12	21-02-12	R	01-06-12		
Indonesië	03-11-11					
Italië	27-05-10	17-01-12	R	01-05-12		
Japan	03-11-11					
Letland	29-05-13					
Luxemburg	29-05-13					
Litouwen	07-03-13					
Malta	26-10-12	29-05-13	R	01-09-13		
Marokko	21-05-13					
Mexico	27-05-10	23-05-12	R	01-09-12		
Moldavië	27-01-11	24-11-11	R	01-03-12		
<b>Nederlanden, het Koninkrijk der</b> – Nederland: – in Europa	27-05-10	29-05-13	R	01-09-13		



Partij	Ondertekening	Ratificatie	Type*	In werking	Opzegging	Buiten werking
– Bonaire – Sint Eustatius – Saba – Aruba – Curaçao – Sint Maarten		29-05-13 29-05-13 29-05-13 29-05-13 29-05-13 29-05-13	R R R R R R	01-09-13 01-09-13 01-09-13 01-09-13 01-09-13 01-09-13		
Nigeria	29-05-13					
Noorwegen	27-05-10	18-02-11	R	01-06-11		
Oekraïne	27-05-10	22-05-13	R	01-09-13		
Oostenrijk	29-05-13					
Polen	09-07-10	22-06-11	R	01-10-11		
Portugal	27-05-10					
Roemenië	15-10-12					
Russische Federatie	03-11-11					
Saoedi-Arabië	29-05-13					
Singapore	29-05-13					
Slovenië	27-05-10	31-01-11	R	01-06-11		
Slowakije	29-05-13					
Spanje	11-03-11	28-09-12	R	01-01-13		
Tunesië	16-07-12					
Turkije	03-11-11					
Verenigd Koninkrijk	27-05-10	30-06-11	R	01-10-11		
Verenigde Staten van Amerika	27-05-10					
Zuid-Afrika	03-11-11					
Zuid-Korea	27-05-10	26-03-12	R	01-07-12		
Zweden	27-05-10	27-05-11	R	01-09-11		
* O=Ondertekening zonder voorbehoud of vereiste van ratificatie, R=Bekrachtiging, aanvaarding, goedkeuring of kennisgeving, T=Toetreding, VG=Voortgezette gebondenheid, NB=Niet bekend						

## Verklaringen, voorbehouden en bezwaren

### Nederlanden, het Koninkrijk der, 29 mei 2013

The Kingdom of the Netherlands accepts the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters for the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba) and for Aruba, Curaçao and Sint Maarten.

The Kingdom of the Netherlands (for Aruba, Curaçao and Sint Maarten) declares that the reservation referred to in Article 30, paragraph 1 (f) of the Convention of 25 January 1988, is made that retroactive effect in respect of Aruba, Curaçao and Sint Maarten is limited to three years prior to the entry into force of the Protocol of 27 May 2010.

### Spanje, 28 september 2012

In the event that this Protocol were to be extended to Gibraltar, Spain wishes to make the following declaration:

1. Gibraltar is a non-autonomous territory for the international relations of which the United Kingdom is responsible and which is subject to a decolonisation process in accordance with the relevant decisions and resolutions of the General Assembly of the United Nations.
2. The authorities of Gibraltar are of a local nature and exercise exclusively internal competences which have their origin and their foundation in a distribution and attribution of competences performed by the United Kingdom, in accordance with the provisions of its internal legislation, in its capacity as sovereign State on which the mentioned non-autonomous territory depends.
3. As a result, should the Gibraltarian authorities participate in the application of this treaty it will be understood as effected exclusively within the scope of the internal competences of Gibraltar, and it cannot be considered to produce any change whatsoever in relation with what was established in the two preceding paragraphs.
4. The procedure set out in the Arrangements relating to Gibraltar authorities in the context of certain international agreements (2007), adopted by Spain and the United Kingdom on 19 December 2007, applies to this Protocol.

### G. INWERKINGTREDING

Zie *Trb.* 1997, 10.

---

De bepalingen van het Protocol van 27 mei 2010 zijn ingevolge artikel IX, tweede lid, van het Protocol op 1 juni 2011 in werking getreden.

Het Protocol zal ingevolge artikel IX, derde lid, op 1 september 2013 voor het Koninkrijk der Nederlanden in werking treden.

Wat betreft het Koninkrijk der Nederlanden, zal het Protocol voor het gehele Koninkrijk gelden.

J. VERWIJZINGEN

Zie *Trb.* 1991, 4, *Trb.* 1997, 10 en *Trb.* 2010, 221.

Uitgegeven de *twaalfde* juli 2013.

*De Minister van Buitenlandse Zaken,*

F.C.G.M. TIMMERMANS