

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2018 Nr. 167

A. TITEL

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

Voor een overzicht van de verdragsgegevens, zie verdragsnummer 002221 in de Verdragenbank.

E. PARTIJGEGEVENS

Op 20 december 2016 heeft het Koninkrijk der Nederlanden ten behoeve van Nederland (het Europese en Caribische deel) een verklaring nedergelegd bij de Secretaris-Generaal van de Raad van Europa. De Engelse tekst van deze verklaring luidt als volgt:

Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports

Considering that the Netherlands intend to start automatically exchanging CbC Reports as of 2018 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the "amended Convention"), the Netherlands have signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (hereafter the "CbC MCAA") on January 27, 2016;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention 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 year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CbC MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CbC MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Kingdom of the Netherlands declares, for the European part of the Netherlands and for the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), that the amended Convention shall

have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between these parts of the Kingdom of the Netherlands and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

Op 14 augustus 2018 heeft het Koninkrijk der Nederlanden ten behoeve van Aruba een verklaring nedergelegd bij de Secretaris-Generaal van de Raad van Europa. De Engelse tekst van deze verklaring luidt als volgt:

Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information

The Permanent Mission of the Kingdom of the Netherlands to the Council of Europe has the honor to refer to the underneath declaration for the Kingdom of the Netherlands, on behalf of Aruba, concerning the Convention on Mutual Administrative Assistance in Tax Matters. This declaration is in accordance with the provisions of Article 32 of the Agreement.

Considering that Aruba has committed to automatically exchange information in 2018 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the "amended Convention"), Aruba has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the "CRS MCAA") on 29 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention 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 year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Kingdom of the Netherlands declares for Aruba that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between Aruba and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

The Kingdom of the Netherlands declares for Aruba that the amended Convention shall also have effect for administrative assistance under its Article 5, between Aruba and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

Op 14 augustus 2018 heeft het Koninkrijk der Nederlanden ten behoeve van Curaçao twee verklaringen nedergelegd bij de Secretaris-Generaal van de Raad van Europa. De Engelse tekst van deze verklaringen luidt als volgt:

Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information

The Permanent Mission of the Kingdom of the Netherlands to the Council of Europe has the honor to refer to the underneath declaration for the Kingdom of the Netherlands, on behalf of Curaçao, concerning the Convention on Mutual Administrative Assistance in Tax Matters. This declaration is in accordance with the provisions of Article 32 of the Agreement.

Considering that Curaçao has committed to automatically exchange information in 2018 and that, in order to be able to automatically exchange information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the "amended Convention"), Curaçao has signed a Declaration on joining the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereafter the "CRS MCAA") on 29 October 2014;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention 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 year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CRS MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CRS MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Recognising that the information received under Article 6 of the amended Convention and the CRS MCAA may lead to follow-up requests by the receiving jurisdiction to the sending jurisdiction, which would relate to the same reporting period for which the sending jurisdiction has automatically exchanged information under the CRS MCAA;

Confirming that the capacity of a jurisdiction to send CRS-related information under Article 6 of the amended Convention and the CRS MCAA, as well as information relating to follow-up requests pursuant to Article 5 of the amended Convention, shall be governed by the terms of the CRS MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Kingdom of the Netherlands declares for Curaçao that the amended Convention shall have effect in accordance with the terms of the CRS MCAA for administrative assistance under the CRS MCAA between Curaçao and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

The Kingdom of the Netherlands declares for Curaçao that the amended Convention shall also have effect for administrative assistance under its Article 5, between Curaçao and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction, when such assistance concerns follow-up requests related to information exchanged under the CRS MCAA with respect to reporting periods of the sending jurisdiction covered by the CRS MCAA.

Declaration on the effective date for exchanges of information under the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports

The Permanent Mission of the Kingdom of the Netherlands to the Council of Europe has the honor to refer to the underneath declaration for the Kingdom of the Netherlands, on behalf of Curaçao, concerning the Convention on Mutual Administrative Assistance in Tax Matters. This declaration is in accordance with the provisions of Article 32 of the Agreement.

Considering that Curaçao intends to start automatically exchanging Country-by-Country reports (hereafter the "CbC MCAA") as of 2018 and that, in order to be able to automatically exchange such information under Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters as amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (hereafter the "amended Convention"), Curaçao has signed a Declaration on joining the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports on 30 June 2016;

Considering that, pursuant to its Article 28(6), the amended Convention shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the amended Convention 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 year following the one in which the amended Convention entered into force in respect of a Party;

Considering that Article 28(6) of the amended Convention provides that any two or more Parties may mutually agree that the amended Convention shall have effect for administrative assistance related to earlier taxable periods or charges to tax;

Mindful that information may only be sent by a jurisdiction under the amended Convention with respect to taxable periods or charges to tax of the receiving jurisdiction for which the amended Convention is in effect and that, as a consequence, sending jurisdictions for which the Convention has newly entered into force in a given year are only in a position to provide administrative assistance to receiving jurisdictions for taxable periods beginning or charges to tax arising on or after 1 January of the following year;

Acknowledging that an existing Party to the amended Convention would be able to receive information under Article 6 of the amended Convention and the CbC MCAA from a new Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention if both Parties declare to agree that another date of effect is applicable;

Further acknowledging that, therefore, a new Party to the amended Convention would be able to send information under Article 6 of the amended Convention and the CbC MCAA to an existing Party with respect to earlier taxable periods or charges to tax than the date foreseen in the amended Convention, if both Parties declare to agree that another date of effect is applicable;

Confirming that the capacity of a jurisdiction to send CbC Reports under Article 6 of the amended Convention and the CbC MCAA shall be governed by the terms of the CbC MCAA, including the relevant reporting periods of the sending jurisdiction contained therein, irrespective of the taxable periods or charges to tax of the receiving jurisdiction to which such information relates;

The Kingdom of the Netherlands declares, for Curaçao, that the amended Convention shall have effect in accordance with the terms of the CbC MCAA for administrative assistance under the CbC MCAA between Curaçao and the other Parties to the amended Convention that have made similar declarations, irrespective of the taxable periods or charges to tax to which such information relates in the receiving jurisdiction.

Uitgegeven de *dertiende* september 2018.

De Minister van Buitenlandse Zaken,

S.A. BLOK