

# TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

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**JAARGANG 2012 Nr. 192**

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A. TITEL

*Overeenkomst tussen het Koninkrijk der Nederlanden en de Federale Democratische Republiek Ethiopië tot het vermijden van dubbele belasting en het voorkomen van het ontgaan van belasting met betrekking tot belastingen naar het inkomen;  
(met Protocol)  
Addis Abeba, 10 augustus 2012*

B. TEKST

De Engelse tekst van de Overeenkomst, met Protocol, is geplaatst in *Trb.* 2012, 179.

D. PARLEMENT

Zie *Trb.* 2012, 179.

E. PARTIJGEGEVENS

Ter verduidelijking van de interpretatie van artikel I van het Protocol werden op 10 augustus 2012 brieven gewisseld, waarvan de tekst als volgt luidt:

**Nr. I**

EMBASSY OF THE KINGDOM OF THE NETHERLANDS

Addis Ababa, 10 August 2012

Excellency,

With reference to the Convention and the Protocol, signed today, between the Federal Democratic Republic of Ethiopia and the Kingdom

of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion (hereafter: the Convention), I have the honour to state on behalf of the Government of the Netherlands:

*Application of article 4 and article I of the Protocol*

With reference to article I of the Protocol to the Convention the competent authorities of the Contracting States have decided that a company which is treated as a *vrijgestelde beleggingsinstelling* (tax exempt investment institution) according to article 6a Wet op de Vennootschapsbelasting 1969 (Dutch Corporate Income Tax Act 1969) is considered to be a resident that is subject to a special regime. Such a company shall not be entitled to the benefits of articles 10, 12, 13, 21 and 22 of the Convention and the corresponding articles of the Protocol. It is understood that the statement above is also applicable to any identical or substantially similar legislation in addition to or replacing such a special regime enacted after today, unless the competent authorities of the States decide otherwise by mutual agreement.

Furthermore it is understood that a company incorporated under the laws of one of the Contracting States which has its place of management in neither of the Contracting States and is not taxed on its worldwide income in either Contracting State shall not be regarded as a resident for the application of the Convention.

*Elimination of Double Taxation*

The Government of the Netherlands recognizes the fiscal incentives offered by the Federal Democratic Republic of Ethiopia under the Council of Ministers Regulations No. 84/2003 as far as it is in force today, and has not been modified since the date of signature of the Convention, or has been modified only in minor respect, so as not to affect its general character. This is reflected in the methods of elimination of double taxation already provided for in Article 22 of the Convention and under the Netherlands law for the avoidance of double taxation, which also apply to profits that are treated under the Regulations mentioned above.

If the foregoing is acceptable to the Government of the Federal Democratic Republic of Ethiopia, I have the honour to propose that this letter and your letter in reply will be an understanding between the Government of the Federal Democratic Republic of Ethiopia and the Government of the Kingdom of the Netherlands which shall take effect on the date of entry into force of the Convention and the Protocol, signed today, between the Government of the Federal Democratic Republic of Ethiopia and the Government of the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Permit me, Excellency, to renew to you the assurances of my highest consideration.

*For the Government of the Netherlands,*

HANS BLANKENBERG  
Ambassador extraordinary and plenipotentiary at Addis Ababa

*The Government of the Federal Democratic Republic of Ethiopia*

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**Nr. II**

THE GOVERNMENT OF THE FEDERAL DEMOCRATIC REPUBLIC OF ETHIOPIA

Addis Ababa, 10 August 2012

Excellency,

I have the honor to acknowledge receipt of your letter of August 10<sup>th</sup> which reads as follows:

(Zoals in Nr. I)

I have the honor to inform your Excellency that the foregoing is acceptable to the Government of the Federal Democratic Republic of Ethiopia and I have the honor to confirm on behalf of the Government of the Federal Democratic Republic of Ethiopia that this letter and your letter in reply will be an understanding between the Government of the Federal Democratic Republic of Ethiopia and the Government of the Kingdom of the Netherlands which shall take effect on the date of entry into force of the Convention and the Protocol, signed today, between the Federal Democratic Republic of Ethiopia and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.

Please accept, Excellency, the assurances of my highest consideration.

*For the Government of Ethiopia,*

ALEMAYEHU GUJO  
State Minister for the Ministry of  
Finance and Economic Development  
of Ethiopia

*His Excellency Hans Blankenberg  
Ambassador extraordinary and plenipotentiary of the Kingdom of the  
Netherlands*

G. INWERKINGTREDING

*Zie Trb. 2012, 179.*

Uitgegeven de *elfde* oktober 2012.

*De Minister van Buitenlandse Zaken,*

U. ROSENTHAL