

TRACTATENBLAD

VAN HET

KONINKRIJK DER NEDERLANDEN

JAARGANG 2015 Nr. 30

A. TITEL

*Verdrag 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 het Verdrag, met Protocol, is geplaatst in *Trb.* 2012, 179.

Voor correcties in de Engelse tekst, zie *Trb.* 2014, 178.

Voor de Engelse tekst van het Protocol van 18 augustus 2014, zie *Trb.* 2014, 178.

Voor correcties in de Engelse tekst van het Protocol van 18 augustus 2014, zie *Trb.* 2015, 2.

Op 16 februari 2015 is te Addis Abeba een Gezamenlijke Verklaring tot stand gekomen tussen het Koninkrijk der Nederlanden en de Federale Democratische Republiek Ethiopië, houdende een nadere toelichting op de uitleg van het begrip „erkende effectenbeurs”. De Engelse tekst van de Gezamenlijke Verklaring luidt als volgt:

Joint Declaration on the Convention between the Kingdom of the Netherlands and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Addis Ababa on 10 August 2012, and the Protocol amending the Convention between the Kingdom of the Netherlands and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Addis Ababa on 18 August 2014

With reference to paragraph I) of Article 3 of the Convention between the Kingdom of the Netherlands and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Addis Ababa on 10 August 2012, the Government of the Kingdom of the Netherlands and the Government of the Federal Democratic Republic of Ethiopia, as the signatories to this Joint Declaration, declare that

- For the purpose of paragraph I) of Article 3 of the Convention, the term “recognized stock exchange” also means:
 - any of the stock exchanges of the African Securities Exchanges Association.

With reference Article I, regarding the new inserted Article 21A, of the Protocol amending the Convention between the Kingdom of the Netherlands and the Federal Democratic Republic of Ethiopia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, done at Addis Ababa on 18 August 2014, the Government of the Kingdom of the Netherlands and the Government of the Federal Democratic Republic of Ethiopia, as the signatories to this Joint Declaration, declare that

- For the purpose of the provisions of paragraph 2 of the new inserted Article 21A, the term “recognized stock exchange” also means:
 - any of the stock exchanges in the Economic European Area, in addition to the stock exchanges in the member states of the European Union; and
 - the NASDAQ System and any stock exchange in the United States of America which is registered with the U.S. Securities and Exchange Commission as a national securities exchange under the U.S. Securities Exchange Act of 1934.

SIGNED at Addis Ababa, on 16 February 2015, in duplicate, in the English language.

For the Government of the Kingdom of the Netherlands

A.P. REMMELZWAAL

For the Government of the Federal Democratic Republic of Ethiopia

AHMED SHIDE

C. VERTALING

Zie *Trb.* 2013, 84 HERDRUK.

Voor de vertaling van het Protocol van 18 augustus 2014, zie *Trb.* 2015, 2.

D. PARLEMENT

Zie *Trb.* 2014, 178.

E. PARTIJGEGEVENS

Zie *Trb.* 2012, 192.

G. INWERKINGTREDING

Zie *Trb.* 2012, 179 en *Trb.* 2014, 178.

Uitgegeven de *vijfentwintigste* februari 2015.

De Minister van Buitenlandse Zaken,

A.G. KOENDERS