

The Netherlands
(submitted by the Kingdom of the Netherlands in respect of the Netherlands)

Status of List of Reservations and Notifications upon Deposit of the Instrument of Acceptance

This document contains the list of reservations and notifications made by the Kingdom of the Netherlands in respect of the Netherlands¹ upon deposit of the instrument of acceptance pursuant to Articles 28(4), 28(5), 29(1) and 29(2) of the Convention.

¹ Since 10 October 2010, the Kingdom of the Netherlands consists of four autonomous countries: Aruba, Curaçao, St Maarten and the Netherlands. The Netherlands consists of the European part and the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba).

Article 2 – Interpretation of Terms**Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Netherlands wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ALBANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Albania	Original	22-7-2004	15-11-2005
2	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE ARGENTINE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Argentina	Original	27-12-1996	11-02-1998
3	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ARMENIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Armenia	Original	31-10-2001	22-11-2002
4	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND AUSTRALIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Australia	Original	17-03-1976	27-09-1976
			Amending instrument	30-06-1986	01-05-1987
5	VERDRAG TUSSEN HET KONINKRIJK DER NEDERLANDEN EN DE REPUBLIEK OOSTENRIJK TOT HET VERMIJDEN VAN DUBBELE BELASTING MET BETREKKING TOT BELASTINGEN NAAR HET INKOMEN EN NAAR HET VERMOGEN (CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF AUSTRIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND CAPITAL)	Austria	Original	01-09-1970	21-04-1971
			Amending instrument (a)	18-12-1989	28-12-1990
			Amending instrument (b)	26-11-2001	26-01-2003
			Amending instrument (c)	08-10-2008	23-05-2009
			Amending instrument (d)	08-09-2009	01-07-2010
6	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF AZERBAIJAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF	Azerbaijan	Original	22-09-2008	18-12-2009

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
7	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE KINGDOM OF BAHRAIN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Bahrain	Original	16-04-2008	24-12-2009
8	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE PEOPLE'S REPUBLIC OF BANGLADESH FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Bangladesh	Original	13-07-1993	08-06-1994
9	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND BARBADOS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Barbados	Original	28-11-2006	12-07-2007
			Amending instrument	27-11-2009	13-11-2011
10	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON PROPERTY	Belarus	Original	26-03-1996	31-12-1997
11	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Yugoslavia (Bosnia and Herzegovina)	Original	22-02-1982	06-02-1983
12	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND CANADA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Canada	Original	27-05-1986	21-08-1987
			Amending instrument (a)	04-03-1993	30-07-1994
			Amending instrument (b)	25-08-1997	15-01-1999
13	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION	China	Original	31-05-2013	31-08-2014

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME				
14	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF CROATIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Croatia	Original	23-05-2000	06-04-2001
15	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE CZECHOSLOVAK SOCIALIST REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Czechoslovakia (Czech Republic)	Original	04-03-1974	05-11-1974
			Amending instrument (a)	26-06-1996	11-04-1997
			Amending instrument (b)	15-10-2012	31-05-2013
16	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE ARAB REPUBLIC OF EGYPT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Egypt	Original	21-04-1999	20-05-2000
17	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ESTONIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Estonia	Original	14-03-1997	08-11-1998
			Amending instrument (a)	14-07-2005	21-05-2006
			Amending instrument (b)	26-06-2008	22-05-2009
18	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	Ethiopia	Original	10-08-2012	01-09-2016
			Amending instrument	18-8-2014	30-9-2016
19	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF FINLAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Finland	Original	28-12-1995	20-12-1997
20	CONVENTION ENTRE LE GOUVERNEMENT DU ROYAUME DES PAYS-BAS ET LE GOUVERNEMENT DE	France	Original	16-03-1973	29-03-1974
			Amending Instrument	07-04-2004	24-07-2005

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	LA RÉPUBLIQUE FRANÇAISE TENDANT À ÉVITER LES DOUBLES IMPOSITIONS ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE				
21	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF GEORGIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Georgia	Original	21-03-2002	21-02-2003
22	VERDRAG TUSSEN HET KONINKRIJK DER NEDERLANDEN EN DE BONDSREPUBLIC DUITSLAND TOT HET VERMIJDEN VAN DUBBELE BELASTING EN HET VOORKOMEN VAN HET ONTGAAN VAN BELASTING MET BETREKKING TOT BELASTINGEN NAAR HET INKOMEN (CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE FEDERAL REPUBLIC OF GERMANY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME)	Germany	Original	12-04-2012	01-12-2015
			Amending instrument	11-01-2016	31-12-2016
23	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF GHANA FOR THE ELIMINATION OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS AND THE PREVENTION OF TAX EVASION AND AVOIDANCE	Ghana	Original	10-03-2008	12-11-2008
			Amending instrument	10-03-2017	31-12-2017
24	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE HELLENIC REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Greece	Original	16-07-1981	17-07-1984
			Amending instrument	18-01-2006	01-07-2006
25	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE HONG KONG SPECIAL ADMINISTRATIVE REGION OF THE PEOPLE'S REPUBLIC OF CHINA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL	Hong Kong	Original	22-03-2010	24-10-2011

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	EVASION WITH RESPECT TO TAXES ON INCOME				
26	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE HUNGARIAN PEOPLE'S REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Hungary	Original	05-06-1986	25-09-1987
27	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ICELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Iceland	Original	25-09-1997	27-12-1998
28	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF INDIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	India	Original	30-07-1988	21-01-1989
			Amending instrument	10-05-2012	02-11-2012
29	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE REPUBLIC OF INDONESIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Indonesia	Original	29-01-2002	31-12-2003
			Amending instrument	30-07-2015	01-08-2017
30	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE STATE OF ISRAEL FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Israel	Original	02-07-1973	09-09-1974
			Amending instrument	16-01-1996	26-07-1996
31	CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LA RÉPUBLIQUE ITALIENNE TENDANT À ÉVITER LES DOUBLES IMPOSITIONS EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE ET À PRÉVENIR L'ÉVASION FISCALE	Italy	Original	08-05-1990	03-10-1993
32	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND JAPAN FOR THE AVOIDANCE OF	Japan	Original	25-08-2010	29-12-2011

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME				
33	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE HASHEMITE KINGDOM OF JORDAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Jordan	Original	30-10-2006	16-08-2007
34	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF KAZAKHSTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Kazakhstan	Original	24-04-1996	02-05-1997
35	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF KENYA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Kenya	Original	22-07-2015	N/A
36	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF KOREA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Korea	Original	25-10-1978	17-04-1981
			Amending instrument	06-11-1998	02-04-1999
37	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE STATE OF KUWAIT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Kuwait	Original	29-05-2001	23-04-2002
38	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF LATVIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Latvia	Original	14-03-1994	29-01-1995
39	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF LITHUANIA FOR THE AVOIDANCE OF DOUBLE TAXATION	Lithuania	Original	16-06-1999	31-08-2000

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
40	CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LE GRAND-DUCHÉ DE LUXEMBOURG TENDANT À ÉVITER LES DOUBLES IMPOSITIONS ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE	Luxembourg	Original	08-05-1968	20-10-1969
			Amending instrument (a)	16-10-1990	27-09-1992
			Amending instrument (b)	29-05-2009	01-07-2010
41	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE MACEDONIAN GOVERNMENT FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	North Macedonia	Original	11-09-1998	21-04-1999
42	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF MALAWI FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Malawi	Original	19-04-2015	N/A
43	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF MALAYSIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Malaysia	Original	07-03-1988	02-02-1989
			Amending instrument (a)	04-12-1996	05-02-1999
			Amending instrument (b)	04-12-2009	19-10-2010
44	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND MALTA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Malta	Original	18-05-1977	09-11-1977
			Amending instrument	18-07-1995	28-03-1999 ²
45	VERDRAG TUSSEN HET KONINKRIJK DER NEDERLANDEN EN DE VERENIGDE MEXICAANSE STATEN TOT HET VERMIJDEN VAN DUBBELE BELASTING EN HET VOORKOMEN VAN HET ONTGAAN VAN BELASTING MET BETREKKING TOT BELASTINGEN NAAR HET INKOMEN (CONVENTION BETWEEN THE KINGDOM OF THE	Mexico	Original	27-09-1993	13-10-1994
			Amending instrument	11-12-2008	31-12-2009

² The Netherlands understands that Malta considers that the Agreement mentioned here entered into force on 18 March 1999.

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	NETHERLANDS AND THE UNITED MEXICAN STATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME)				
46	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF MOLDOVA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Moldova	Original	03-07-2000	01-06-2001
47	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Yugoslavia (Montenegro)	Original	22-02-1982	06-02-1983
48	CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LE ROYAUME DU MAROC TENDANT À ÉVITER LES DOUBLES IMPOSITIONS ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE	Morocco	Original	12-08-1977	10-06-1987
49	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF NEW ZEALAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	New Zealand	Original	15-10-1980	18-03-1981
			Amending instrument	20-12-2001	22-08-2004
50	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE FEDERAL REPUBLIC OF NIGERIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	Nigeria	Original	11-12-1991	09-12-1992
51	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Norway	Original	12-01-1990	31-12-1990
			Amending instrument	23-04-2013	30-11-2013

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
52	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE SULTANATE OF OMAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Oman	Original	05-10-2009	28-12-2011
53	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE ISLAMIC REPUBLIC OF PAKISTAN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Pakistan	Original	24-03-1982	04-10-1982
54	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF PANAMA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Panama	Original	06-10-2010	01-12-2011
55	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF THE PHILIPPINES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Philippines	Original	09-03-1989	20-09-1991
56	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE PORTUGUESE REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Portugal	Original	20-09-1999	11-08-2000
57	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE STATE OF QATAR FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Qatar	Original	24-04-2008	25-12-2009
58	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND ROMANIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Romania	Original	05-03-1998	29-07-1999

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
59	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE RUSSIAN FEDERATION FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON PROPERTY	Russian Federation	Original	16-12-1996	27-08-1998
60	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE KINGDOM OF SAUDI ARABIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF TAX EVASION WITH RESPECT TO TAXES ON INCOME	Saudi Arabia	Original	13-10-2008	01-12-2010
61	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE SOCIALIST FEDERAL REPUBLIC OF YUGOSLAVIA FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Yugoslavia (Serbia)	Original	22-02-1982	06-02-1983
62	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE REPUBLIC OF SINGAPORE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Singapore	Original	19-02-1971	31-08-1971 ³
			Amending instrument (a)	28-02-1994	09-12-1994
			Amending instrument (b)	25-08-2009	01-05-2010
63	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE CZECHOSLOVAK SOCIALIST REPUBLIC FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL	Czechoslovakia (Slovak Republic)	Original	04-03-1974	05-11-1974
			Amending instrument (a)	16-02-1996	19-12-1996
			Amending instrument (b)	07-06-2010	01-12-2010
64	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE REPUBLIC OF SLOVENIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Slovenia	Original	30-06-2004	31-12-2005

³ The Netherlands understands that Singapore considers that the Convention mentioned here entered into force on 3 September 1971.

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
65	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF SOUTH AFRICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	South Africa	Original	10-10-2005	28-12-2008
			Amending instrument	08-07-2008	28-12-2008
66	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Sri Lanka	Original	17-11-1982	24-01-1984
67	OVEREENKOMST TUSSEN HET KONINKRIJK DER NEDERLANDEN EN DE REPUBLIEK SURINAME TOT HET VERMIJDEN VAN DUBBELE BELASTING EN HET VOORKOMEN VAN HET ONTGAAN VAN BELASTING MET BETREKKING TOT BELASTINGEN NAAR HET INKOMEN EN NAAR HET VERMOGEN (CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF SURINAME FOR THE AVOIDANCE OF DOUBLE TAXATION AND FOR THE PREVENTION OF FISCALEVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL)	Suriname	Original	25-11-1975	13-04-1977
68	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE KINGDOM OF SWEDEN FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL	Sweden	Original	18-06-1991	12-08-1992
69	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE UNION OF SOVIET SOCIALIST REPUBLICS FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO TAXES ON INCOME AND ON PROPERTY	USSR (Tajikistan)	Original	21-11-1986	27-09-1987
70	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE KINGDOM OF THAILAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL	Thailand	Original	11-09-1975	09-06-1976

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL				
71	CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LA RÉPUBLIQUE TUNISIENNE EN VUE D'ÉVITER LES DOUBLES IMPOSITIONS ET DE PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU	Tunisia	Original	16-05-1995	15-12-1995
72	AGREEMENT BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF TURKEY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Turkey	Original	27-03-1986	30-09-1988
73	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF UGANDA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Uganda	Original	31-08-2004	10-09-2006
74	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE UNITED ARAB EMIRATES FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	United Arab Emirates	Original	08-05-2007	02-06-2010
75	CONVENTION BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS	United Kingdom	Original	26-09-2008	25-12-2010
			Amending instrument	12-06-2013	31-01-2014
76	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	United States of America	Original	18-12-1992	31-12-1993
			Amending instrument (a)	13-10-1993	30-12-1993
			Amending instrument (b)	08-03-2004	28-12-2004
77	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF UZBEKISTAN FOR THE ELIMINATION OF DOUBLE	Uzbekistan	Original	18-10-2001	27-05-2002
			Amending instrument	06-02-2017	31-12-2017

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
	TAXATION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL AND THE PREVENTION OF TAX EVASION AND AVOIDANCE				
78	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF VENEZUELA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Venezuela	Original	29-05-1991	11-12-1997
			Amending instrument	21-09-1995	11-12-1997
79	AGREEMENT BETWEEN THE GOVERNMENT OF THE KINGDOM OF THE NETHERLANDS AND THE GOVERNMENT OF THE SOCIALIST REPUBLIC OF VIETNAM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Vietnam	Original	24-01-1995	25-10-1995
80	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ZAMBIA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME	Zambia	Original	15-7-2015	31-03-2018
81	CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF ZIMBABWE FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND CAPITAL GAINS	Zimbabwe	Original	18-05-1989	21-04-1991

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(d) of the Convention, the Netherlands reserves the right for paragraph 1 not to apply to its Covered Tax Agreements that already contain a provision described in Article 3(4) which identifies in detail the treatment of specific fact patterns and types of entities or arrangements. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
32	Japan	Article 4(5)
75	United Kingdom	Article 22(3), (4) and (5)
76	United States of America	Article 24(4) and Memorandum of Understanding (XIV)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 3(6) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 3(4) that is not subject to a reservation under Article 3(5)(c) through (e). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Protocol (II)
7	Bahrain	Protocol (A)(2) and (3)
9	Barbados	Protocol (I)(2)
18	Ethiopia	Protocol (I)(2)
21	Georgia	Protocol (I)(2)
22	Germany	Protocol (I)(2)
23	Ghana	Protocol (II)
25	Hong Kong	Protocol (I)(2)
26	Hungary	Protocol (I)
29	Indonesia	Protocol (I)
35	Kenya	Protocol (I)
42	Malawi	Protocol (I)(2)
51	Norway	Protocol (IB)
52	Oman	Protocol (II)(c)
54	Panama	Protocol (II)
64	Slovenia	Protocol (II)
73	Uganda	Protocol (I)
80	Zambia	Protocol (I)

Article 4 – Dual Resident Entities

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 4(4) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 4(2) that is not subject to a reservation under Article 4(3)(b) through (d). The article and paragraph number of each provision is identified below:

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 4(3)
2	Argentina	Article 4(3)
3	Armenia	Article 4(3)
4	Australia	Article 4(4)
5	Austria	Article 4(4)
6	Azerbaijan	Article 4(3)
7	Bahrain	Article 4(4)
8	Bangladesh	Article 4(3)
9	Barbados	Article 4(4)
10	Belarus	Article 4(3)
11	Bosnia and Herzegovina	Article 4(3)
12	Canada	Article 4(3)
13	China	Article 4(3)
14	Croatia	Article 4(3)
15	Czech Republic	Article 4(4)
16	Egypt	Article 4(3)
17	Estonia	Article 4(3)
18	Ethiopia	Article 4(3)
19	Finland	Article 4(3)
20	France	Article 4(4)
21	Georgia	Article 4(3)
22	Germany	Article 4(3)
23	Ghana	Article 4(4)
24	Greece	Article 4(4)
25	Hong Kong	Article 4(4) and Protocol (III)(2)
26	Hungary	Article 4(3)
27	Iceland	Article 4(3)
28	India	Article 4(3)
29	Indonesia	Article 4(4)
30	Israel	Article 4(4)
31	Italy	Article 4(3)
32	Japan	Article 4(3)
33	Jordan	Article 4(3)
34	Kazakhstan	Article 4(3)
35	Kenya	Article 4(3)
36	Korea	Article 4(3)
37	Kuwait	Article 4(4)
38	Latvia	Article 4(3)
39	Lithuania	Article 4(3)
40	Luxembourg	Article 4(4)
41	North Macedonia	Article 4(3)

42	Malawi	Article 4(3)
43	Malaysia	Article 4(3)
44	Malta	Article 4(4)
45	Mexico	Article 4(3)
46	Moldova	Article 4(3)
47	Montenegro	Article 4(3)
48	Morocco	Article 4(3)
49	New Zealand	Article 4(3)
50	Nigeria	Article 4(3)
51	Norway	Article 4(3)
52	Oman	Article 4(3)
53	Pakistan	Article 4(3)
54	Panama	Article 4(4)
55	Philippines	Article 4(4)
56	Portugal	Article 4(3)
57	Qatar	Article 4(4)
58	Romania	Article 4(3)
59	Russian Federation	Article 4(3)
60	Saudi Arabia	Article 4(3)
61	Serbia	Article 4(3)
62	Singapore	Article 3(4)
63	Slovak Republic	Article 4(4)
64	Slovenia	Article 4(3)
65	South Africa	Article 4(3)
66	Sri Lanka	Article 4(3)
67	Suriname	Article 4(4)
68	Sweden	Article 4(3)
69	Tajikistan	Article 1(5)
70	Thailand	Article 4(4)
71	Tunisia	Article 4(3)
72	Turkey	Article 4(3)
73	Uganda	Article 4(4)
74	United Arab Emirates	Article 4(4)
75	United Kingdom	Article 4(4)
76	United States of America	Article 4(3) and (4) and Memorandum of Understanding (II)
77	Uzbekistan	Article 4(5)
78	Venezuela	Article 4(3)
79	Vietnam	Article 4(3)
80	Zambia	Article 4(5)
81	Zimbabwe	Article 4(3)

Article 5 – Application of Methods for Elimination of Double Taxation

Notification of Choice of Optional Provisions

Pursuant to Article 5(10) of the Convention, the Netherlands hereby chooses under Article 5(1) to apply Option A of that Article.

Notification of Existing Provisions in Listed Agreements

For jurisdictions choosing Option A:

Pursuant to Article 5(10) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 5(3). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 23(1)(b)
2	Argentina	Article 25(3)
3	Armenia	Article 24(2)
4	Australia	Article 23(3), first sentence
5	Austria	Article 24(2), second sentence
6	Azerbaijan	Article 23(2)
7	Bahrain	Article 22(2)
8	Bangladesh	Article 23(2)
9	Barbados	Article 24(2)
10	Belarus	Article 23(2)
11	Bosnia and Herzegovina	Article 23(2)
12	Canada	Article 22(2)
13	China	Article 22(2)(b)
14	Croatia	Article 23(3)(b)
15	Czech Republic	Article 25(A)(2)
16	Egypt	Article 22(2)
17	Estonia	Article 24(2)
18	Ethiopia	Article 22(2)
19	Finland	Article 23(2)(b)
20	France	Article 24(A)(2)
21	Georgia	Article 23(3)
22	Germany	Article 22(2)(b)
23	Ghana	Article 24(2)
24	Greece	Article 25(A)(2)
25	Hong Kong	Article 21(2)
26	Hungary	Article 24(2)
27	Iceland	Article 24(4)
28	India	Article 23(2)
29	Indonesia	Article 24(3)
30	Israel	Article 26(A)(2)
31	Italy	Article 24(2)
32	Japan	Article 22(4)
33	Jordan	Article 22(2)
34	Kazakhstan	Article 24(2)
35	Kenya	Article 23(2)

36	Korea	Article 23(2)
37	Kuwait	Article 23(1)(b)
38	Latvia	Article 24(2)
39	Lithuania	Article 24(2)
40	Luxembourg	Article 23(2), first sentence
41	North Macedonia	Article 24(2)
42	Malawi	Article 22(3)
43	Malaysia	Article 23(2)
44	Malta	Article 25(2)
45	Mexico	Article 22(2)
46	Moldova	Article 23(2)
47	Montenegro	Article 23(2)
48	Morocco	Article 24(A)(2)
49	New Zealand	Article 22(2)
50	Nigeria	Article 23(2)
51	Norway	Article 23(2)(b)
52	Oman	Article 23(1)(b)
53	Pakistan	Article 22(2)
54	Panama	Article 21(1)(b)
55	Philippines	Article 22(2)
56	Portugal	Article 24(3)
57	Qatar	Article 24(2)
58	Romania	Article 24(2)
59	Russian Federation	Article 23(2)
60	Saudi Arabia	Article 23(1)(b)
61	Serbia	Article 23(2)
62	Singapore	Article 24(2)
63	Slovak Republic	Article 25(A)(2)
64	Slovenia	Article 22(2)
65	South Africa	Article 23(2)
66	Sri Lanka	Article 23(2)
67	Suriname	Article 24(2)
68	Sweden	Article 24(3)
69	Tajikistan	Article 18(1)
70	Thailand	Article 23(2)
71	Tunisia	Article 22(2)
72	Turkey	Article 23(2)(b)
73	Uganda	Article 22(2)
74	United Arab Emirates	Article 22(2)
75	United Kingdom	Article 21(2)
76	United States of America	Article 25(2)
77	Uzbekistan	Article 24(2)
78	Venezuela	Article 23(2)
79	Vietnam	Article 23(2)(b)
80	Zambia	Article 22(3)
81	Zimbabwe	Article 23(2)

Article 6 – Purpose of a Covered Tax Agreement***Notification of Choice of Optional Provisions***

Pursuant to Article 6(6) of the Convention, the Netherlands hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, the Netherlands considers that the following agreements are not within the scope of a reservation under Article 6(4) and contains preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Albania	Desiring<, for the purpose of further developing and facilitating their economic relationship,> to conclude a Convention for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital,
2	Argentina	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
3	Armenia	<Proceeding from the intention to promote and strengthen the economical, scientific, technical and cultural relations between both Contracting States and> desiring that a convention for the avoidance of double taxation, the prevention of fiscal evasion <and the exclusion of tax discrimination with respect to taxes on income and on capital> be concluded by both States,
4	Australia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
5	Austria	de wens koesterende, een verdrag te sluiten tot het vermijden van dubbele belasting met betrekking tot belastingen naar het inkomen en naar het vermogen, von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen, abzuschliessen,
6	Azerbaijan	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
7	Bahrain	Desiring that a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income be concluded by both States,
8	Bangladesh	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

9	Barbados	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
10	Belarus	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
11	Bosnia and Herzegovina	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital,
13	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
14	Croatia	Desiring that an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
15	Czech Republic	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
16	Egypt	Desiring that an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
17	Estonia	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
18	Ethiopia	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
19	Finland	Desiring to conclude a new Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
21	Georgia	Desiring that an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded,
22	Germany	<p>< Geleid door de wens hun economische betrekkingen verder te ontwikkelen, hun samenwerking op het gebied van belastingzaken te verbeteren en een doeltreffende en juiste belastingheffing te waarborgen,> Voornemens hun respectieve heffingsbevoegdheden zodanig toe te wijzen dat zowel dubbele heffing als niet-heffing of verminderde heffing van belasting door middel van het vermijden of ontgaan van belastingen wordt vermeden,</p> <p><von dem Wunsch geleitet, ihre beiderseitigen wirtschaftlichen Beziehungen weiterzuentwickeln, ihre Zusammenarbeit in Steuersachen zu vertiefen und eine wirksame und zutreffende Steuererhebung zu gewährleisten,> in der Absicht, die jeweiligen Besteuerungsrechte gegenseitig so abzugrenzen, dass sowohl Doppelbesteuerungen wie auch Nichtbesteuerungen oder durch Steuerumgehung oder</p>

		Steuerhinterziehung verminderte Besteuerungen vermieden werden,
23	Ghana	Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital gains without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States),
24	Greece	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
25	Hong Kong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
26	Hungary	Desiring to replace by a new convention the Convention for the avoidance of double taxation with respect to direct taxes,
27	Iceland	Desiring that a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
28	India	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
29	Indonesia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
30	Israel	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
31	Italy	Désireux <de remplacer par une nouvelle convention la Convention signée à La Haye le 24 janvier 1957> tendant à éviter les doubles impositions en matière d'impôts sur le revenu et sur la fortune,
32	Japan	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
33	Jordan	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
34	Kazakhstan	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
35	Kenya	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded between the Contracting States,

36	Korea	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
37	Kuwait	Desiring to promote their mutual economic relations through the conclusion between the Kingdom of the Netherlands and the State of Kuwait of an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
38	Latvia	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
39	Lithuania	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
40	Luxembourg	Animés du désir de conclure une convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
41	North Macedonia	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
42	Malawi	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
43	Malaysia	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
44	Malta	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
45	Mexico	Geleid door de wens een verdrag te sluiten tot het vermijden van dubbele belasting en het voorkomen van het ontgaan van belasting met betrekking tot belastingen naar het inkomen, Deseando concluir un convenio para evitar la doble imposición e impedir la evasión fiscal en materia de impuestos sobre la renta,
46	Moldova	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
47	Montenegro	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital,
48	Morocco	Désireux de conclure une convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
49	New Zealand	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

50	Nigeria	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
51	Norway	Desiring to conclude a new Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income,
52	Oman	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
53	Pakistan	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
54	Panama	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
55	Philippines	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
56	Portugal	<The Kingdom of the Netherlands and the Portuguese Republic,> desiring that a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States, <have agreed as follows:>
57	Qatar	Desiring that an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
58	Romania	Desiring<, with a view to promote and strengthen economic relations,> that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital be concluded by both States,
59	Russian Federation	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
60	Saudi Arabia	Desiring to conclude a convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income,
61	Serbia	Desiring to conclude a convention for the avoidance of double taxation with respect to taxes on income and on capital,
62	Singapore	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
63	Slovak Republic	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
64	Slovenia	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
65	South Africa	desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with

		respect to taxes on income and on capital <in order to promote and strengthen the economic relations between the two countries,>
66	Sri Lanka	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
67	Suriname	De wens koesterende een overeenkomst te sluiten tot het vermijden van dubbele belasting en het voorkomen van het ontgaan van belasting met betrekking tot belastingen naar het inkomen en naar het vermogen,
69	Tajikistan	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property,
70	Thailand	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
71	Tunisia	Désireux qu'une convention tendant à éviter les doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu soit conclue par les deux Etats,
72	Turkey	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
73	Uganda	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
74	United Arab Emirates	Desiring that a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income be concluded by both States,
75	United Kingdom	Desiring to conclude a new Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;
77	Uzbekistan	Intending to conclude a Convention between the Kingdom of the Netherlands and the Republic of Uzbekistan for the elimination of double taxation with respect to taxes on income and on capital and the prevention of tax evasion and avoidance without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States),
78	Venezuela	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
79	Vietnam	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
80	Zambia	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

81	Zimbabwe	Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
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Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, the Netherlands considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Albania
2	Argentina
3	Armenia
4	Australia
5	Austria
6	Azerbaijan
7	Bahrain
8	Bangladesh
9	Barbados
10	Belarus
11	Bosnia and Herzegovina
12	Canada
13	China
14	Croatia
15	Czech Republic
16	Egypt
17	Estonia
18	Ethiopia
19	Finland
20	France
21	Georgia
24	Greece
25	Hong Kong
27	Iceland
28	India
29	Indonesia
30	Israel
31	Italy
32	Japan
33	Jordan
34	Kazakhstan
35	Kenya
36	Korea
37	Kuwait
38	Latvia
39	Lithuania
40	Luxembourg
41	North Macedonia
42	Malawi
43	Malaysia

44	Malta
45	Mexico
46	Moldova
47	Montenegro
48	Morocco
49	New Zealand
50	Nigeria
51	Norway
52	Oman
53	Pakistan
54	Panama
55	Philippines
56	Portugal
57	Qatar
58	Romania
59	Russian Federation
60	Saudi Arabia
61	Serbia
62	Singapore
63	Slovak Republic
64	Slovenia
65	South Africa
66	Sri Lanka
67	Suriname
68	Sweden
69	Tajikistan
70	Thailand
71	Tunisia
72	Turkey
73	Uganda
74	United Arab Emirates
75	United Kingdom
76	United States of America
78	Venezuela
79	Vietnam
80	Zambia
81	Zimbabwe

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, the Netherlands hereby chooses to apply Article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, the Netherlands considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Azerbaijan	Articles 11(9) and 12(8)
13	China	Articles 10(7), 11(9) and 12(7)
14	Croatia	Article 10(9)
16	Egypt	Article 10(4)
17	Estonia	Article 10(8)
23	Ghana	Article 24A(1)
33	Jordan	Article 10(3)
34	Kazakhstan	Protocol (XI)(2)
35	Kenya	Articles 10(8), 11(8) and 12(7)
38	Latvia	Article 10(8)
39	Lithuania	Article 10(8)
42	Malawi	Articles 10(10), 11(9) and 12(8)
44	Malta	Protocol (IV)(1)
45	Mexico	Articles 11(8) and 12(7)
48	Morocco	Article 10(2)(a)
57	Qatar	Article 10(7)
58	Romania	Article 10(7)
67	Suriname	Article 10(2)(a)
65	South Africa	Article 10(8)
71	Tunisia	Article 10(3)
74	United Arab Emirates	Article 10(9)
75	United Kingdom	Articles 10(3), 11(5), 12(5) and 20(4)
77	Uzbekistan	Article 24A(1)
80	Zambia	Articles 10(6), 11(8) and 12(7)

Article 8 – Dividend Transfer Transactions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 8(4) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 8(1) that is not subject to a reservation described in Article 8(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 10(2)(a) and (b)
2	Argentina	Article 10(2)(a)
3	Armenia	Article 10(2)(a)
5	Austria	Article 10(3)
6	Azerbaijan	Article 10(2)(a)
7	Bahrain	Article 10(2)(a)
8	Bangladesh	Article 10(2)(a)
9	Barbados	Article 10(3)(a) and (d)
10	Belarus	Article 10(2)(a) and (3)
11	Bosnia and Herzegovina	Article 10(2)(a)
12	Canada	Article 10(2)(a) and (b)
13	China	Article 10(2)(a)
14	Croatia	Article 10(3)
15	Czech Republic	Article 10(3)
16	Egypt	Article 10(3)
17	Estonia	Article 10(2)(a)
18	Ethiopia	Article 10(2)(c)(i)
19	Finland	Article 10(3)
20	France	Article 10(2)(a)
21	Georgia	Article 10(2)(a) and (b)
22	Germany	Article 10(2)(a)
23	Ghana	Article 10(2)(a)
24	Greece	Article 10(2)(a)(i)
25	Hong Kong	Article 10(3)(a)
26	Hungary	Article 10(2)(a)
27	Iceland	Article 10(2)(a)
29	Indonesia	Article 10(2)(a)
30	Israel	Article 11(2)(a)
31	Italy	Article 10(2)(a)
32	Japan	Article 10(2)(a) and (3)(a)
33	Jordan	Article 10(2)(a)
34	Kazakhstan	Article 10(2)(a) and Protocol (VII)(1)
35	Kenya	Article 10(3)(a)
36	Korea	Article 10(2)(a)
37	Kuwait	Article 10(2)(a)
38	Latvia	Article 10(2)(a)
39	Lithuania	Article 10(2)(a)
40	Luxembourg	Article 10(2)(a)
41	North Macedonia	Article 10(3)
42	Malawi	Article 10(3)

43	Malaysia	Article 11(2), second sentence
44	Malta	Article 10(2)(a)
45	Mexico	Article 10(2)(a)
46	Moldova	Article 10(2)(a) and (3)(a)
47	Montenegro	Article 10(2)(a)
48	Morocco	Article 10(2)(a)
50	Nigeria	Article 10(2)(a)
51	Norway	Article 10(3)(b)
52	Oman	Article 10(2)(a)
53	Pakistan	Article 10(2)(a)
54	Panama	Article 10(3)(a) and (c)
55	Philippines	Article 10(2)(a)
57	Qatar	Article 10(2)(a)
58	Romania	Article 10(2)(a) and (b)
59	Russian Federation	Article 10(2)(a)
60	Saudi Arabia	Article 10(2)(a)
61	Serbia	Article 10(2)(a)
62	Singapore	Article 10(2), second sentence
63	Slovak Republic	Article 10(3)
64	Slovenia	Article 10(2)(a)
65	South Africa	Article 10(2)(a)
66	Sri Lanka	Article 10(2)(a)
67	Suriname	Article 10(2)(a)
68	Sweden	Article 10(2), second sentence
70	Thailand	Article 10(3)
71	Tunisia	Article 10(2)(a)
72	Turkey	Article 10(2)(a)
73	Uganda	Article 10(3)(a)
74	United Arab Emirates	Article 10(2)(a)
75	United Kingdom	Article 10(2)(b)(i)
76	United States of America	Article 10(2)(a) and (3)
77	Uzbekistan	Article 10(2)(a)
78	Venezuela	Article 10(3)
79	Vietnam	Article 10(2)(a) and (b)
80	Zambia	Article 10(2)(a)
81	Zimbabwe	Article 10(2)(a)

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 9(7) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 9(1). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 13(4)
2	Argentina	Article 14(2)
4	Australia	Article 13(1), (2)(a)(iii) and (b)(iii)
6	Azerbaijan	Article 13(2)
12	Canada	Article 13(4)
13	China	Article 13(4)
18	Ethiopia	Article 13(3)
20	France	Article 13(1)
22	Germany	Article 13(2)
23	Ghana	Article 13(4)
25	Hong Kong	Article 13(4)
28	India	Article 13(4)
32	Japan	Article 13(2)
34	Kazakhstan	Article 13(2)
42	Malawi	Article 13(4)
45	Mexico	Article 13(1), second sentence
51	Norway	Article 13(5)(a)
53	Pakistan	Article 13(5)
54	Panama	Article 13(6)
62	Singapore	Article 14(5)
64	Slovenia	Article 13(4)
75	United Kingdom	Article 13(4)
76	United States of America	Article 14(1)(b)
79	Vietnam	Article 13(4)

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 10(6) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 10(4). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
75	United Kingdom	Protocol (VII)
76	United States of America	Article 12(8) and 13(6)

Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents

Reservation

Pursuant to Article 11(3)(a) of the Convention, the Netherlands reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionnaire Arrangements and Similar Strategies

Reservation

Pursuant to Article 12(4) of the Convention, the Netherlands reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions

Notification of Choice of Optional Provisions

Pursuant to Article 13(7) of the Convention, the Netherlands hereby chooses to apply Option A under Article 13(1).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 13(7) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 5(4) and Protocol (V)
2	Argentina	Article 5(4)
3	Armenia	Article 5(4) and Protocol (VI)
4	Australia	Article 5(3)
5	Austria	Article 5(3)
6	Azerbaijan	Article 5(4)
7	Bahrain	Article 5(4)
8	Bangladesh	Article 5(4)
9	Barbados	Article 5(4)
10	Belarus	Article 5(4)
11	Bosnia and Herzegovina	Article 5(4)
12	Canada	Article 5(4)
13	China	Article 5(4)
14	Croatia	Article 5(4)
15	Czech Republic	Article 5(3)
16	Egypt	Article 5(4)
17	Estonia	Article 5(4)
18	Ethiopia	Article 5(7)
19	Finland	Article 5(4)
20	France	Article 5(3)
21	Georgia	Article 5(4) and (5)
22	Germany	Article 5(7)
23	Ghana	Article 5(4)
24	Greece	Article 5(4)
25	Hong Kong	Article 5(5)
26	Hungary	Article 5(4)
27	Iceland	Article 5(4)
28	India	Article 5(4)
29	Indonesia	Article 5(4)
30	Israel	Article 5(3)
31	Italy	Article 5(3)
32	Japan	Article 5(4)
33	Jordan	Article 5(4) and Protocol (III), first sentence
34	Kazakhstan	Article 5(4) and Protocol (II)
35	Kenya	Article 5(4)
36	Korea	Article 5(3)

37	Kuwait	Article 5(6)
38	Latvia	Article 5(4)
39	Lithuania	Article 5(4)
40	Luxembourg	Article 5(3)
41	North Macedonia	Article 5(4)
42	Malawi	Article 5(5)
43	Malaysia	Article 5(4)
44	Malta	Article 5(3)
45	Mexico	Article 5(4)
46	Moldova	Article 5(4) and Protocol (IV)
47	Montenegro	Article 5(4)
48	Morocco	Article 5(3)
49	New Zealand	Article 5(4)
50	Nigeria	Article 5(4)
51	Norway	Article 5(5)
52	Oman	Article 5(4)
53	Pakistan	Article 5(5)
54	Panama	Article 5(6)
55	Philippines	Article 5(3)
56	Portugal	Article 5(4)
57	Qatar	Article 5(4)
58	Romania	Article 5(4)
59	Russian Federation	Article 5(4)
60	Saudi Arabia	Article 5(4) and (6)
61	Serbia	Article 5(4)
62	Singapore	Article 4(3)
63	Slovak Republic	Article 5(3)
64	Slovenia	Article 5(4)
65	South Africa	Article 5(4)
66	Sri Lanka	Article 5(4)
67	Suriname	Article 5(3)
68	Sweden	Article 5(4)
69	Tajikistan	Article 4(3) and (4)
70	Thailand	Article 5(4)
71	Tunisia	Article 5(4)
72	Turkey	Article 5(4)
73	Uganda	Article 5(4)
74	United Arab Emirates	Article 5(4)
75	United Kingdom	Article 5(4)
76	United States of America	Article 5(4)
77	Uzbekistan	Article 5(4)
78	Venezuela	Article 5(4)
79	Vietnam	Article 5(4)
80	Zambia	Article 5(7)
81	Zimbabwe	Article 5(4)

Article 14 – Splitting-up of Contracts

Reservation

Pursuant to Article 14(3)(b) of the Convention, the Netherlands reserves the right for the entirety of Article 14 not to apply with respect to provisions of its Covered Tax Agreements relating to the exploration for or exploitation of natural resources. The following agreements contain provisions that are within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 23A
2	Argentina	Article 26
3	Armenia	Article 25
6	Azerbaijan	Article 24
7	Bahrain	Article 23
9	Barbados	Article 25
10	Belarus	Article 24
12	Canada	Article 23
14	Croatia	Article 24
16	Egypt	Article 23
17	Estonia	Article 25
18	Ethiopia	Article 5(4),(5) and (6)
19	Finland	Article 24
21	Georgia	Article 24
22	Germany	Article 5(4), (5) and (6)
25	Hong Kong	Article 22
27	Iceland	Article 25
29	Indonesia	Article 25
33	Jordan	Article 23
34	Kazakhstan	Article 25
37	Kuwait	Article 24
38	Latvia	Article 25
39	Lithuania	Article 25
41	North Macedonia	Article 25
46	Moldova	Article 24
51	Norway	Article 24(3)
54	Panama	Article 5(4) and (5)
56	Portugal	Article 25
57	Qatar	Article 23
58	Romania	Article 25
59	Russian Federation	Article 24
60	Saudi Arabia	Protocol (II)(2)
64	Slovenia	Article 23
65	South Africa	Article 24
68	Sweden	Article 25
73	Uganda	Article 23
75	United Kingdom	Article 23
76	United States of America	Article 27
77	Uzbekistan	Article 25
78	Venezuela	Article 24
80	Zambia	Article 5(4),(5) and (6)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 14(4) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 14(2) that is not subject to a reservation under Article 14(3)(b). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
22	Germany	Protocol (III)
51	Norway	Protocol (III)
67	Suriname	Art. 5(2)(h)(i)

Article 16 – Mutual Agreement Procedure

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 16(6)(a) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), first sentence
2	Argentina	Article 28(1), first sentence
3	Armenia	Article 27(1), first sentence
4	Australia	Article 24(1), first sentence
5	Austria	Article 26(1)
6	Azerbaijan	Article 26(1), first sentence
7	Bahrain	Article 25(1), first sentence
8	Bangladesh	Article 25(1), first sentence
9	Barbados	Article 27(1), first sentence
10	Belarus	Article 26(1), first sentence
11	Bosnia and Herzegovina	Article 25(1), first sentence
12	Canada	Article 25(1), first sentence
13	China	Article 25(1), first sentence
14	Croatia	Article 26(1), first sentence
15	Czech Republic	Article 27(1)
16	Egypt	Article 25(1), first sentence
17	Estonia	Article 27(1), first sentence
18	Ethiopia	Article 24(1), first sentence
19	Finland	Article 26(1), first sentence
20	France	Article 27(1), first sentence
21	Georgia	Article 26(1), first sentence
22	Germany	Article 25(1), first sentence
23	Ghana	Article 26(1), first sentence
24	Greece	Article 27(1), first sentence
25	Hong Kong	Article 24(1), first sentence
26	Hungary	Article 26(1), first sentence
27	Iceland	Article 27(1), first sentence
28	India	Article 25(1), first sentence
29	Indonesia	Article 27(1), first sentence
30	Israel	Article 28(1)
31	Italy	Article 26(1), first sentence
32	Japan	Article 24 (1), first sentence
33	Jordan	Article 25(1), first sentence
34	Kazakhstan	Article 27(1), first sentence
35	Kenya	Article 25(1), first sentence
36	Korea	Article 25(1)
37	Kuwait	Article 26(1), first sentence
38	Latvia	Article 27(1), first sentence
39	Lithuania	Article 27(1), first sentence
40	Luxembourg	Article 25(1)
41	North Macedonia	Article 27(1), first sentence
42	Malawi	Article 24(1), first sentence

43	Malaysia	Article 25(1), first sentence
44	Malta	Article 27(1), first sentence
45	Mexico	Article 24(1), first sentence
46	Moldova	Article 26(1), first sentence
47	Montenegro	Article 25(1), first sentence
48	Morocco	Article 26(1)
49	New-Zealand	Article 23(1), first sentence
50	Nigeria	Article 25(1), first sentence
51	Norway	Article 26(1), first sentence
52	Oman	Article 25(1), first sentence
53	Pakistan	Article 24(1), first sentence
54	Panama	Article 23(1), first sentence
55	Philippines	Article 24(1), first sentence
56	Portugal	Article 27(1), first sentence
57	Qatar	Article 26(1), first sentence
58	Romania	Article 27(1), first sentence
59	Russian Federation	Article 26(1), first sentence
60	Saudi Arabia	Article 24(1), first sentence
61	Serbia	Article 25(1), first sentence
62	Singapore	Article 26(1)
63	Slovak Republic	Article 27(1)
64	Slovenia	Article 25(1), first sentence
65	South Africa	Article 26(1), first sentence
66	Sri Lanka	Article 25(1), first sentence
67	Surinam	Article 26(1)
68	Sweden	Article 27(1), first sentence
69	Tajikistan	Article 20(1), first sentence
70	Thailand	Article 25(1)
71	Tunisia	Article 24(1), first sentence
72	Turkey	Article 25(1)
73	Uganda	Article 25(1), first sentence
74	United Arab Emirates	Article 24(1), first sentence
75	United Kingdom	Article 25(1), first sentence
76	United States of America	Article 29(1)
77	Uzbekistan	Article 27(1), first sentence
78	Venezuela	Article 26(1), first sentence
79	Vietnam	Article 25(1), first sentence
80	Zambia	Article 24(1), first sentence
81	Zimbabwe	Article 25(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, the Netherlands considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Canada	Article 25(1), second sentence
31	Italy	Article 26(1), second sentence
43	Malaysia	Article 25(1), second sentence
55	Philippines	Article 24(1), second sentence
57	Qatar	Article 26(1), second sentence
78	Venezuela	Article 26(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Netherlands considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(1), second sentence
2	Argentina	Article 28(1), second sentence
3	Armenia	Article 27(1), second sentence
4	Australia	Article 24(1), second sentence
6	Azerbaijan	Article 26(1), second sentence
7	Bahrain	Article 25(1), second sentence
8	Bangladesh	Article 25(1), second sentence
9	Barbados	Article 27(1), second sentence
10	Belarus	Article 26(1), second sentence
11	Bosnia and Herzegovina	Article 25(1), second sentence
13	China	Article 25(1), second sentence
14	Croatia	Article 26(1), second sentence
16	Egypt	Article 25(1), second sentence
17	Estonia	Article 27(1), second sentence
18	Ethiopia	Article 24(1), second sentence
19	Finland	Article 26(1), second sentence
20	France	Article 27(1), second sentence
21	Georgia	Article 26(1), second sentence
22	Germany	Article 25(1), second sentence
23	Ghana	Article 26(1), second sentence
24	Greece	Article 27(1), second sentence
25	Hong Kong	Article 24(1), second sentence
26	Hungary	Article 26(1), second sentence
27	Iceland	Article 27(1), second sentence
28	India	Article 25(1), second sentence
29	Indonesia	Article 27(1), second sentence
32	Japan	Article 24(1), second sentence
33	Jordan	Article 25(1), second sentence
34	Kazakhstan	Article 27(1), second sentence

35	Kenya	Article 25(1), second sentence
37	Kuwait	Article 26(1), second sentence
38	Latvia	Article 27(1), second sentence
39	Lithuania	Article 27(1), second sentence
41	North Macedonia	Article 27(1), second sentence
42	Malawi	Article 24(1), second sentence
44	Malta	Article 27(1), second sentence
45	Mexico	Article 24(1), second sentence
46	Moldova	Article 26(1), second sentence
47	Montenegro	Article 25(1), second sentence
49	New-Zealand	Article 23(1), second sentence
50	Nigeria	Article 25(1), second sentence
51	Norway	Article 26(1), second sentence
52	Oman	Article 25(1), second sentence
53	Pakistan	Article 24(1), second sentence
54	Panama	Article 23(1), second sentence
56	Portugal	Article 27(1), second sentence
58	Romania	Article 27(1), second sentence
59	Russian Federation	Article 26(1), second sentence
60	Saudi Arabia	Article 24(1), second sentence
61	Serbia	Article 25(1), second sentence
64	Slovenia	Article 25(1), second sentence
65	South Africa	Article 26(1), second sentence
66	Sri Lanka	Article 25(1), second sentence
68	Sweden	Article 27(1), second sentence
69	Tajikistan	Article 20(1), second sentence
71	Tunisia	Article 24(1), second sentence
73	Uganda	Article 25(1), second sentence
74	United Arab Emirates	Article 24(1), second sentence
75	United Kingdom	Article 25(1), second sentence
77	Uzbekistan	Article 27(1), second sentence
79	Vietnam	Article 25(1), second sentence
80	Zambia	Article 24(1), second sentence
81	Zimbabwe	Article 25(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(ii) of the Convention, the Netherlands considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
5	Austria
11	Bosnia and Herzegovina
12	Canada
15	Czech Republic
29	Indonesia
30	Israel
31	Italy
36	Korea
40	Luxembourg
43	Malaysia

45	Mexico
47	Montenegro
48	Morocco
50	Nigeria
55	Philippines
61	Serbia
62	Singapore
63	Slovak Republic
67	Suriname
69	Tajikistan
70	Thailand
75	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, the Netherlands considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
4	Australia
20	France
79	Vietnam

Pursuant to Article 16(6)(d)(ii) of the Convention, the Netherlands considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
4	Australia
31	Italy
45	Mexico
50	Nigeria

Article 17 – Corresponding Adjustments

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 17(4) of the Convention, the Netherlands considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 9(2)
2	Argentina	Article 9(2)
3	Armenia	Article 9(2)
4	Australia	Article 9(2)
6	Azerbaijan	Article 9(2)
7	Bahrain	Article 9(2)
8	Bangladesh	Article 9(2)
9	Barbados	Article 9(2)
10	Belarus	Article 9(2)
12	Canada	Article 9(2)
13	China	Article 9(2)
14	Croatia	Article 9(2)
16	Egypt	Article 9(2)
17	Estonia	Article 9(2)
18	Ethiopia	Article 9(2)
19	Finland	Article 9(2)
21	Georgia	Article 9(2)
22	Germany	Article 9(2)
23	Ghana	Article 9(2)
24	Greece	Article 9(2)
25	Hong Kong	Article 9(2)
26	Hungary	Article 9(2)
27	Iceland	Article 9(2)
28	India	Article 9(2)
29	Indonesia	Article 9(2)
31	Italy	Protocol (4)(b)
32	Japan	Article 9(2)
33	Jordan	Article 9(2)
34	Kazakhstan	Article 9(2)
35	Kenya	Article 9(2)
37	Kuwait	Article 9(2)
38	Latvia	Article 9(2)
39	Lithuania	Article 9(2)
41	North Macedonia	Article 9(2)
43	Malawi	Article 9(2)
44	Malta	Article 9(2)
45	Mexico	Article 9(2)
46	Moldova	Article 9(2)
49	New Zealand	Article 9(2)
50	Nigeria	Article 9(2)
51	Norway	Article 9(2)
52	Oman	Article 9(2)

53	Pakistan	Article 9(2)
54	Panama	Article 9(2)
56	Portugal	Article 9(2)
57	Qatar	Article 9(2)
58	Romania	Article 9(2)
59	Russian Federation	Article 9(2)
60	Saudi Arabia	Article 9(2)
64	Slovenia	Article 9(2)
65	South Africa	Article 9(2)
66	Sri Lanka	Article 9(2)
67	Suriname	Article 9(2)
68	Sweden	Article 9(2)
71	Tunisia	Article 9(2)
72	Turkey	Article 9(2)
73	Uganda	Article 9(2)
74	United Arab Emirates	Article 9(2)
75	United Kingdom	Article 9(2)
76	United States of America	Article 9(2)
77	Uzbekistan	Article 9(2)
78	Venezuela	Article 9(2)
79	Vietnam	Article 9(2)
80	Zambia	Article 9(2)
81	Zimbabwe	Article 9(2)

Article 18 – Choice to Apply Part VI

Notification of Choice of Optional Provisions

Pursuant to Article 18 of the Convention, the Netherlands hereby chooses to apply Part VI.

Article 26 – Compatibility

Reservation

Pursuant to Article 26(4) of the Convention, the Netherlands reserves the right for Part VI not to apply with respect to the following agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
17	Ethiopia	Article 24(5)
22	Germany	Article 25(5)
25	Hong Kong	Article 24(5)
32	Japan	Article 24(5) and Protocol (12)
35	Kenya	Article 25(5)
42	Malawi	Article 24(5)
51	Norway	Article 26(6)
57	Qatar	Article 26(5)
75	United Kingdom	Article 25(5)

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 26(1) of the Convention, the Netherlands considers that the following agreements are not within scope of a reservation under Article 26(4) and contain a provision that provide for arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Albania	Article 25(5)
3	Armenia	Article 27(5)
6	Azerbaijan	Article 26(5)
7	Bahrain	Article 25(5)
9	Barbados	Article 27(5)
12	Canada	Article 25(5)
14	Croatia	Article 26(5)
16	Egypt	Article 25(6)
17	Estonia	Article 27(5)
21	Georgia	Article 26(5)
23	Ghana	Article 26(6)
27	Iceland	Article 27(5)
33	Jordan	Article 25(5)
34	Kazakhstan	Article 27(5)
37	Kuwait	Article 26(5)
38	Latvia	Article 27(5)
39	Lithuania	Article 27(5)
41	North Macedonia	Article 27(5)
46	Moldova	Article 26(5)
54	Panama	Article 23(5)
59	Russian Federation	Article 26(5)
64	Slovenia	Article 25(5)
65	South Africa	Article 26(5)

73	Uganda	Article 25(5)
74	United Arab Emirates	Article 24(5)
76	United States of America	Article 29(5) and Memorandum of Understanding (XXXI)(b)
77	Uzbekistan	Article 27(5)
78	Venezuela	Article 26(5)
80	Zambia	Article 24(5)