CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ARUBA (*Netherlands*)

(Sheets on the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba) – Curaçao the European part of the Netherlands – Sint Maarten)

Compilation of Declarations currently in force (*) concerning

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Declarations contained a Note Verbale from the Ministry of Foreign Affairs of the Netherlands deposited with the Secretary General of the OECD together with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl. (*in force since 1 September 2013)*

ANNEX A – Taxes to which the Convention would apply:

. **Article 2, paragraph 1.a.i**:
. Income tax (*Inkomstenbelasting*);
. Salaries tax (*Loonbelasting*);
. Corporation tax (*Winstbelasting*);
. Dividend tax (*Dividendbelasting*).

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

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

- All individuals possessing the Dutch nationality;

- All legal persons, companies and associations deriving their status as such from the laws in force in the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), **Aruba**, Curaçao and Sint Maarten.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric Search.
Source: Council of Europe’s Treaty Office on http://conventions.coe.int