

No. 32823. Netherlands and Norway

CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS, IN RESPECT OF THE NETHERLANDS ANTILLES, AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. WILLEMSTAD, 13 NOVEMBER 1989 [*United Nations, Treaty Series, vol. 1921, I-32823.*]

PROTOCOL BETWEEN THE KINGDOM OF THE NETHERLANDS, IN RESPECT OF THE NETHERLANDS ANTILLES, AND THE KINGDOM OF NORWAY AMENDING THE CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS, IN RESPECT OF THE NETHERLANDS ANTILLES, AND THE KINGDOM OF NORWAY FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL SIGNED AT WILLEMSTAD ON 13 NOVEMBER 1989. PARIS, 10 SEPTEMBER 2009

Entry into force: 1 September 2011 by notification, in accordance with article 2

Authentic text: English

Registration with the Secretariat of the United Nations: Netherlands, 23 September 2011

N° 32823. Pays-Bas et Norvège

CONVENTION ENTRE LE ROYAUME DES PAYS-BAS, À L'ÉGARD DES ANTILLES NÉERLANDAISES, ET LE ROYAUME DE NORVÈGE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE. WILLEMSTAD, 13 NOVEMBRE 1989 [*Nations Unies, Recueil des Traités, vol. 1921, I-32823.*]

PROTOCOLE ENTRE LE ROYAUME DES PAYS-BAS, À L'ÉGARD DES ANTILLES NÉERLANDAISES, ET LE ROYAUME DE NORVÈGE MODIFIANT LA CONVENTION ENTRE LE ROYAUME DES PAYS-BAS, À L'ÉGARD DES ANTILLES NÉERLANDAISES, ET LE ROYAUME DE NORVÈGE TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE SIGNÉE À WILLEMSTAD LE 13 NOVEMBRE 1989. PARIS, 10 SEPTEMBRE 2009

Entrée en vigueur : 1^{er} septembre 2011 par notification, conformément à l'article 2

Texte authentique : anglais

Enregistrement auprès du Secrétariat des Nations Unies : Pays-Bas, 23 septembre 2011

[ENGLISH TEXT – TEXTE ANGLAIS]

Protocol between the Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway amending the Convention between the Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital signed at Willemstad on 13 November 1989

The Kingdom of the Netherlands, in respect of the Netherlands Antilles,
and
the Kingdom of Norway,

Desiring to conclude a Protocol to amend the Convention between the Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed at Willemstad on 13 November 1989 (hereinafter referred to as “the Convention”);

Noting that the Convention has promoted economic relations between Kingdom of the Netherlands, in respect of the Netherlands Antilles, and the Kingdom of Norway;

Noting that the Convention provides for exchange of information subject to some limitations;

Noting that the Kingdom of the Netherlands, in respect of the Netherlands Antilles, entered into a political commitment to the principles of effective exchange of information of the Organisation for Economic Co-operation and Development;

Agreeing that to achieve these objectives a Protocol amending the Convention should be concluded;

Desiring to thereby to further facilitate such effective exchange of information in all tax matters;

Have agreed as follows:

Article 1

Article 27 of the Convention shall be deleted and replaced by the following:

“Article 27

Exchange of Information

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as confidential in the same manner as information obtained under the domestic laws of that Contracting State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the

enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions. Notwithstanding the foregoing, information received by a Contracting State may be used for other purposes where this is permitted under the laws of both Contracting States and the competent authority of the requested Contracting State authorises such use.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy (*ordre public*).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information even though that other Contracting State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3, but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.”

Article 2

1. The Contracting States shall notify each other in writing, through diplomatic channels, that the internal procedures required by that Contracting Party for the entry into force of this Protocol have been complied with.

2. The Protocol shall enter into force on the first day of the third month following the date of the later of the notifications referred to above and shall thereupon have effect as from that date.

The provisions of this Protocol shall also apply in their terms to information predating the coming into force of this Protocol.

IN WITNESS WHEREOF the undersigned, duly authorized thereto by their respective Governments, have signed this Protocol.

DONE in duplicate at Paris, this 10th day of September 2009 in the English language.

For the Kingdom of the Netherlands, in respect of the Netherlands Antilles:

E. DE LANNOOY

For the Kingdom of Norway:

TARALD O. BRAUTASET