

**No. 34543. Netherlands and Denmark**

**N° 34543. Pays-Bas et Danemark**

CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. COPENHAGEN, 1 JULY 1996 [*United Nations, Treaty Series, vol. 2013, I-34543.*]

CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LE ROYAUME DU DANEMARK TENDANT À ÉVITER LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE ET À PRÉVENIR L'ÉVASION FISCALE. COPENHAGUE, 1<sup>ER</sup> JUILLET 1996 [*Nations Unies, Recueil des Traités, vol. 2013, I-34543.*]

PROTOCOL AMENDING THE CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE KINGDOM OF DENMARK FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL. COPENHAGEN, 9 MAY 2018\*

PROTOCOLE MODIFIANT LA CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LE ROYAUME DU DANEMARK TENDANT À ÉVITER LA DOUBLE IMPOSITION EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LA FORTUNE ET À PRÉVENIR L'ÉVASION FISCALE. COPENHAGUE, 9 MAI 2018\*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**Protocol amending the Convention between the Kingdom of the Netherlands and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital**

The Government of the Kingdom of the Netherlands

and

the Government of the Kingdom of Denmark,

Desiring to amend the Convention between the Kingdom of the Netherlands and the Kingdom of Denmark for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital, done at Copenhagen on 1 July 1996 (hereinafter referred to as "the Convention"),

Have agreed as follows:

Article I

The Title and Preamble of the Convention shall be replaced by the following Title and Preamble:

**Convention between the Kingdom of the Netherlands and the Kingdom of Denmark for the elimination of double taxation with respect to taxes on income and the prevention of tax evasion and avoidance**

The Kingdom of the Netherlands

and

the Kingdom of Denmark,

Desiring to further develop their economic relationship and to enhance their cooperation in tax matters,

Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income 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 indi-

rect benefit of residents of third Jurisdictions),

Have agreed as follows:".

#### Article II

Paragraph 3 of Article 2 of the Convention will be replaced by:

"3. The existing taxes to which the Convention shall apply are in particular:

- a) in Denmark:
  - (i) the income tax to the State (indkomstskatten til staten);
  - (ii) the income tax to the municipalities (den kommunale indkomstskat); (hereinafter referred to as "Danish tax");
- b) in the Netherlands:
  - (i) the income tax (de inkomstenbelasting);
  - (ii) the wages tax (de loonbelasting);
  - (iii) the company tax (de vennootschapsbelasting) including the Government share in the net profits of the exploitation of natural resources levied pursuant to the Mining Act (de Mijnbouwwet);
  - (iv) the dividend tax (de dividendbelasting); (hereinafter referred to as "Netherlands tax")."

#### Article III

1. The words "and on capital", "or of capital", "on total capital", "or capital situated therein" and "or on capital" shall be deleted from all provisions throughout the Convention, except from Article 33 of the Convention.

2. Chapter IV of the Convention shall be deleted from the Convention.

3. In Article 23 of the Convention the words "or owns items of capital", "or capital", "or owns capital", "or capital tax", "or the capital", "or the capital owned in" and ", as the case may be," shall be deleted.

4. In paragraph 2 of article 23 of the Convention the words ", paragraph 2 of Article 21 and paragraphs 1 and 2 of Article 22" shall be replaced by "and paragraph 2 of Article 21".

5. Subparagraph (a) of paragraph 5 of Article 23 of the Convention shall be replaced by the following:

"a) Subject to the provisions of subparagraph c), where a resident of Denmark derives income which, in accordance with the provisions of this Convention, may be taxed in the Netherlands, Denmark shall allow as a deduction from the taxes on the income of that resident an amount equal to the taxes on income paid in the Netherlands."

6. Subparagraph (f) of paragraph 5 of Article 23 of the Convention shall be deleted.

7. In paragraph 3 of Article 25 of the Convention the words "Similarly, any debts of an enterprise of one of the States to a resident of the other State shall, for the purpose of determining the taxable capital of such enterprise, be deductible under the same conditions as if they had been contracted to a resident of the first-mentioned State" shall be deleted.

8. In subparagraph (b) of paragraph 3 of Article 30 of the Convention the words "or capital" shall be deleted.

9. Article I of the Protocol to the Convention shall be deleted.

10. The title of Article III of the Protocol to the Convention "Ad Articles 5, 6, 13 and 22" shall be replaced by "Ad Articles 5, 6 and 13".

11. Paragraph 1 of Article XI (Ad Article 23) of the Protocol to the Convention shall be deleted and the number "2." before the remaining paragraph of Article XI shall also be deleted.

#### Article IV

Article 18 of the Convention shall be replaced by the following: