

No. 45693. Netherlands and Ghana**N° 45693. Pays-Bas et Ghana**

CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF GHANA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS. ACCRA, 10 MARCH 2008 [*United Nations, Treaty Series, vol. 2561, I-45693.*]

CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LA RÉPUBLIQUE DU GHANA TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LES GAINS EN CAPITAL. ACCRA, 10 MARS 2008 [*Nations Unies, Recueil des Traités, vol. 2561, I-45693.*]

PROTOCOL AMENDING THE CONVENTION BETWEEN THE KINGDOM OF THE NETHERLANDS AND THE REPUBLIC OF GHANA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME AND ON CAPITAL GAINS (WITH ANNEX). ACCRA, 10 MARCH 2017*

PROTOCOLE MODIFIANT LA CONVENTION ENTRE LE ROYAUME DES PAYS-BAS ET LA RÉPUBLIQUE DU GHANA TENDANT À ÉVITER LA DOUBLE IMPOSITION ET À PRÉVENIR L'ÉVASION FISCALE EN MATIÈRE D'IMPÔTS SUR LE REVENU ET SUR LES GAINS EN CAPITAL (AVEC ANNEXE). ACCRA, 10 MARS 2017*

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**Protocol amending the Convention between the Kingdom of the Netherlands and the Republic of Ghana
for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on
Income and on Capital Gains**

The Kingdom of the Netherlands,

and

the Republic of Ghana,

Desiring to conclude a Protocol to amend the Convention between the Kingdom of the Netherlands and the Republic of Ghana for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains, with Protocol, signed at Accra on 10 March 2008, (hereinafter referred to as “the Convention”),

Have agreed as follows:

Article 1

The Title and Preamble shall be deleted and replaced by the following Title and Preamble:

**“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**

The Kingdom of the Netherlands

and

the Republic of Ghana,

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
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),

Have agreed as follows:”.