

**No. 48469**

**Netherlands  
and  
Liechtenstein**

**Agreement between the Government of the Kingdom of the Netherlands and the Government of the Principality of Liechtenstein on the exchange of information with respect to taxes (with protocol). Brussels, 10 November 2009**

**Entry into force:** *1 December 2010 by notification, in accordance with article 14*

**Authentic text:** *English*

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**Pays-Bas  
et  
Liechtenstein**

**Accord entre le Gouvernement du Royaume des Pays-Bas et le Gouvernement de la Principauté du Liechtenstein relatif à l'échange de renseignements en matière fiscale (avec protocole). Bruxelles, 10 novembre 2009**

**Entrée en vigueur :** *1<sup>er</sup> décembre 2010 par notification, conformément à l'article 14*

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[ ENGLISH TEXT – TEXTE ANGLAIS ]

**Agreement between the Government of the Kingdom of the Netherlands and the Government of the Principality of Liechtenstein on the Exchange of Information with respect to Taxes**

The Government of the Kingdom of the Netherlands  
and

the Government of the Principality of Liechtenstein,  
hereinafter referred to as “the Contracting Parties”;

Have agreed as follows:

**Article 1**

*Object and scope of the Agreement*

The competent authorities of the Contracting Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Contracting Parties concerning taxes covered by this Agreement.

Such information shall include information that is foreseeably relevant to the determination, assessment and collection of such taxes, the

recovery and enforcement of tax claims, or the investigation in or prosecution of tax matters. Information shall be exchanged in accordance with the provisions of this Agreement and shall be treated as confidential in the manner provided in Article 8.

The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

## Article 2

### *Jurisdiction*

A requested Party is not obligated to provide information which is neither held by its authorities nor in the possession or control of persons who are within its territorial jurisdiction.

## Article 3

### *Taxes covered*

1. The taxes which are the subject of this Agreement are:

a) in the Netherlands:

- (i) income tax (*inkomstenbelasting*),
- (ii) wages tax (*loonbelasting*),
- (iii) company tax, including the Government share in the net profits of the exploitation of natural resources levied pursuant the Mining Act (*vennootschapsbelasting, daaronder begrepen het aandeel van de Regering in de netto-winsten behaald met de exploitatie van natuurlijke rijkdommen geheven krachtens de Mijnbouwwet*),
- (iv) dividend tax (*dividendbelasting*),
- (v) gift tax (*schenkingsrecht*),
- (vi) inheritance tax (*successierecht*),
- (vii) value added tax (*omzetbelasting*);

b) in Liechtenstein:

- (i) the personal income tax (*Erwerbssteuer*),
- (ii) the corporate income tax (*Ertragssteuer*),
- (iii) the corporation taxes (*Gesellschaftssteuern*),
- (iv) the real estate capital gains tax (*Grundstücksgewinnsteuer*),
- (v) the wealth tax (*Vermögenssteuer*),
- (vi) the coupon tax (*Couponsteuer*),
- (vii) the estate, inheritance and gift taxes (*Nachlass-, Erbanfalls- und Schenkungssteuern*), and
- (viii) Value added tax (*Mehrwertsteuer*).

2. This Agreement shall also apply to any identical or substantially similar taxes imposed after the date of signature of the Agreement in addition to or in place of the existing taxes if the competent authorities of the Contracting Parties so agree. Furthermore, the taxes covered may be expanded or modified by mutual agreement of the Contracting Parties in the form of an exchange of letters. The competent authorities of the Contracting Parties shall notify each other of any substantial changes to the taxation and related information gathering measures covered by the Agreement.

#### Article 4

##### *Definitions*

1. For the purposes of this Agreement, unless otherwise defined:
  - a) the term “Contracting Party” means the Netherlands or Liechtenstein as the context requires;
  - b) the term “the Netherlands” means the part of the Kingdom of the Netherlands that is situated in Europe, including its territorial sea, and any area beyond the territorial sea within which the Netherlands, in accordance with international law, exercises jurisdiction or sovereign rights with respect to the sea bed, its sub soil and its superjacent waters, and their natural resources;
  - c) the term “Liechtenstein” means the Principality of Liechtenstein, and, when used in a geographical sense, the area in which the tax laws of the Principality of Liechtenstein apply;
  - d) the term “competent authority” means:
    - (i) in the case of the Netherlands, the Minister of Finance or his authorized representative;
    - (ii) in the case of Liechtenstein, the Government of the Principality of Liechtenstein or its authorized representative;
  - e) the term “person” includes an individual, a company and any other body of persons;
  - f) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
  - g) the term “publicly traded company” means any company whose principal class of shares is listed on a recognised stock exchange provided its listed shares can be readily purchased or sold by the public; shares can be purchased or sold “by the public” if the purchase or sale of shares is not implicitly or explicitly restricted to a limited group of investors;
  - h) the term “principal class of shares” means the class or classes of shares representing a majority of the voting power and value of the company;
  - i) the term “recognised stock exchange” means any stock exchange that fulfils the material requirements of Article 4 of the directive 2004/39/EC of the European Parliament and of the Council of 21 April 2004;

j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form; the term “public collective investment fund or scheme” means any collective investment fund or scheme provided the units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed by the public; units, shares or other interests in the fund or scheme can be readily purchased, sold or redeemed “by the public” if the purchase, sale or redemption is not implicitly or explicitly restricted to a limited group of investors;

k) the term “tax” means any tax to which this Agreement applies;

l) the term “applicant Party” means the Contracting Party requesting information;

m) the term “requested Party” means the Contracting Party requested to provide information;

n) the term “information gathering measures” means administrative or judicial procedures that enable a Contracting Party to obtain and provide the requested information;

o) the term “information” means any fact, statement or record in any form whatever;

p) the term “criminal tax matters” means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party;

q) the term “criminal laws” means all criminal laws designated as such under domestic law irrespective of whether contained in the tax laws, the criminal code or other statutes.

2. As regards the application of this Agreement at any time by a Contracting Party, any term not defined therein shall, unless the context otherwise requires or the competent authorities agree to a common meaning pursuant to the provisions of Article 13 of this Agreement, have the meaning that it has at that time under the law of that Contracting Party, any meaning under the applicable tax laws of that Contracting Party prevailing over a meaning given to the term under other laws of that Contracting Party.

## Article 5

### *Exchange of information upon request*

1. The competent authority of the requested Party shall provide upon request of the applicant Party information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the conduct being investigated would constitute a crime under the laws of the requested Party if such conduct occurred in the requested Party. The competent authority of the applicant Party shall only make a request for information pursuant to this Article when it is unable to obtain the