

**No. 49979**

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**Netherlands (for the European part of the Netherlands)  
and  
United Kingdom of Great Britain and Northern Ireland  
(in respect of Turks and Caicos Islands)**

**Agreement between the Government of the Kingdom of the Netherlands and the Government of the Turks and Caicos Islands for the exchange of information relating to taxes (with protocol). London, 22 July 2009**

**Entry into force:** *1 May 2011, in accordance with article 14*

**Authentic text:** *English*

**Registration with the Secretariat of the United Nations:** *Netherlands, 2 July 2012*

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**Pays-Bas (pour la partie européenne des Pays-Bas)  
et  
Royaume-Uni de Grande-Bretagne et d'Irlande du Nord  
(à l'égard des Îles Turques et Caïques)**

**Accord entre le Gouvernement du Royaume des Pays-Bas et le Gouvernement des Îles Turques et Caïques pour l'échange de renseignements en matière fiscale (avec protocole). Londres, 22 juillet 2009**

**Entrée en vigueur :** *1<sup>er</sup> mai 2011, conformément à l'article 14*

**Texte authentique :** *anglais*

**Enregistrement auprès du Secrétariat de l'Organisation des Nations Unies :** *Pays-Bas,  
2 juillet 2012*

[ ENGLISH TEXT – TEXTE ANGLAIS ]

**Agreement between the Government of the Kingdom of the Netherlands and the Government of the Turks and Caicos Islands for the exchange of information relating to taxes**

The Government of the Kingdom of the Netherlands  
and

the Government of the Turks and Caicos Islands,

Whereas it is acknowledged that the Government of the Turks and Caicos Islands under the terms of its Entrustment from the United Kingdom of Great Britain and Northern Ireland has the right to negotiate, conclude, and terminate a Tax Information Exchange Agreement with the Kingdom of the Netherlands,

Desiring to conclude the following Agreement which contains obligations on the part of the Contracting Parties only,

Have agreed as follows:

## Article I

### *Scope of 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 the taxes and the tax matters covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, verification, enforcement, recovery or collection of tax claims with respect to persons subject to such taxes, or the investigation or prosecution of tax matters in relation to such persons. 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.

## Article 2

### *Jurisdiction*

To enable the appropriate implementation of this Agreement, information shall be provided in accordance with this Agreement by the competent authority of the requested Party:

a) without regard to whether the person to whom the information relates is a resident, national or citizen of a Party, or whether the person by whom the information is held is a resident, national or citizen of a Party; and

b) provided that the information is present within the territory, or in the possession or control of a person subject to the jurisdiction, of the requested Party.

## Article 3

### *Taxes covered*

1. The taxes covered by this Agreement are:

a) in the case of the Netherlands:

(i) income tax, including income-related supplements based social supplements regulations (Inkomstenbelasting, inclusief inkomensafhankelijke toeslagen op grond van regelgeving inzake toeslagen);

(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 aan-

deel 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);
- (vii) tax on games of chance (Kansspelbelasting);
- (viii) motor vehicle tax, including the additional percentages of the provinces (Motorrijtuigenbelasting, inclusief provinciale opcenten);
- (ix) environmental taxes, including energy taxes (Belastingen op milieugrondslag, inclusief energiebelastingen);
- (x) insurance tax (Assurantiebelasting);
- (xi) tax on the ownership and/or use of real property (Onroerende-zaakbelasting);
- (xii) levies, duties, fines or exemptions relating to the importation, exportation, transshipment, transit, storage and circulation of goods, as well as to prohibitions, restrictions and other similar controls on the movement of controlled items across national boundaries;

and

b) in the case of the Turks and Caicos Islands:

- (i) stamp duty;
- (ii) accommodation tax;
- (iii) levies, duties, fines or exemptions relating to the importation, exportation, transshipment, transit, storage and circulation of goods, as well as to prohibitions, restrictions and other similar controls on the movement of controlled items across national boundaries.

2. a) Subject to sub-paragraph b) of this paragraph, this Agreement shall also apply to any identical or substantially similar taxes imposed by either territory after the date of signature of this Agreement in addition to, or in place of, any of the taxes listed in paragraph 1.

b) The competent authorities of the Contracting Parties shall notify each other of any relevant changes to the taxation and related information gathering measures covered by this Agreement.

3. The Contracting Parties may, by mutual agreement, add other taxes to the taxes covered by this Agreement.

## Article 4

### *Definitions*

1. For the purpose of this Agreement, unless otherwise defined:

a) "the Netherlands" means the part of the Kingdom of the Netherlands that is situated in Europe, including its territorial seas, 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 subsoil and its superjacent waters, and their natural resources;

b) "Turks and Caicos Islands" means the territory of the Turks and Caicos Islands and includes the territorial sea and areas within the maritime boundaries of the Turks and Caicos Islands and any area within which in accordance with international law the rights of the Turks and Caicos Islands with respect to the seabed and sub-soil and their natural resources may be exercised;

c) "collective investment scheme" means any pooled investment scheme, fund or vehicle irrespective of legal form;

d) "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;

e) "competent authority" means

(i) in the case of the Netherlands, the Minister of Finance or his authorised representative;

(ii) in the case of the Turks and Caicos Islands, the Permanent Secretary in the Ministry of Finance or a person or authority designated by him in writing;

f) "Contracting Party" means the Netherlands or the Turks and Caicos Islands as the context requires;

g) "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;

h) "criminal tax matters" means tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the requesting Party;

i) "information" means any fact, statement, document or record in whatever form;

j) "information gathering measures" means judicial, regulatory or administrative laws and procedures enabling a Contracting Party to obtain and provide the information requested;

k) "person" means an individual ("natural person"), a company, or any other body or group of persons;

l) "public collective investment scheme" means any collective investment scheme in which the purchase, sale or redemption of shares or other interests is not implicitly or explicitly restricted to a limited group of investors;

m) "requested Party" means the Party to this Agreement which is requested to provide or has provided information in response to a request;

n) "requesting Party" means the Party to this Agreement submitting a request for or having received information from the requested Party;

o) "tax" means any tax covered by this Agreement.