

No. 52340*

**Netherlands (in respect of Aruba)
and
Croatia**

Convention between the Kingdom of the Netherlands, in respect of Aruba, and the Republic of Croatia concerning the automatic exchange of information about savings income in the form of interest payments (with annex and exchange of letters). The Hague, 25 June 2013

Entry into force: *provisionally on 1 July 2013 in accordance with the exchange of letters and definitively on 30 June 2014, in accordance with article 7*

Authentic text: *English*

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**Pays-Bas (à l'égard d'Aruba)
et
Croatie**

Convention entre le Royaume des Pays-Bas, à l'égard d'Aruba, et la République de Croatie relatif à l'échange automatique d'informations concernant les revenus de l'épargne sous forme de paiements d'intérêts (avec annexe et échange de lettres). La Haye, 25 juin 2013

Entrée en vigueur : *provisoirement le 1^{er} juillet 2013 conformément à l'échange de lettres et définitivement le 30 juin 2014, conformément à l'article 7*

Texte authentique : *anglais*

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I

Agreement in the form of an exchange of letters on the taxation of savings income and the provisional application thereof

A. Letter from the Republic of Croatia

Sir,

I have the honour to refer to the texts of respectively the “Convention between the Kingdom of the Netherlands in respect of the Netherlands Antilles and (Belgium, Austria and Luxembourg) concerning the automatic exchange of information regarding savings income in the form of interest payments”, the “Convention between the Kingdom of the Netherlands in respect of the Netherlands Antilles and (the EU Member State, other than Belgium, Austria and Luxembourg) concerning the automatic exchange of information regarding savings income in the form of interest payments”, the “Convention between the Kingdom of the Netherlands in respect of Aruba and (the EU Member State, other than Belgium, Austria and Luxembourg) concerning the automatic exchange of information regarding savings income in the form of interest payments” and the “Convention between the Kingdom of the Netherlands in respect of Aruba and (Belgium, Austria and Luxembourg) concerning the automatic exchange of information regarding savings income in the form of

interest payments”, that resulted from the negotiations with the Netherlands Antilles and Aruba on a Savings Tax Agreement, and that were annexed, respectively as Annex I, II, III and IV, to the Outcome of Proceedings of the High Level Working Party of the Council of Ministers of the European Union of 12 March 2004 (doc. 7660/1/04 REV 1 FISC 68 + COR 1).

In view of the above mentioned texts I have the honour to propose to you the “Convention concerning the automatic exchange of information regarding savings income in the form of interest payments” as contained in Appendix I to this letter, and our mutual undertaking to comply at the earliest possible date with our internal constitutional formalities for the entry into force of this Convention and to notify each other without delay when such formalities are completed.

Pending the completion of these internal procedures and the entry into force of this “Convention concerning the automatic exchange of information regarding savings income in the form of interest payments”, I have the honour to propose to you that the Republic of Croatia and the Kingdom of the Netherlands, in respect of Aruba, apply this Convention provisionally, within the framework of our respective domestic constitutional requirements, as from the date of accession of the Republic of Croatia to the European Union.

I have the honour to propose that, if the above is acceptable to your Government, this letter and your confirmation shall together constitute an Agreement between the Republic of Croatia and the Kingdom of the Netherlands, in respect of Aruba.

Please accept, Sir, the assurance of our highest consideration,

For the Republic of Croatia,

S. LINIĆ
Minister of Finance

DONE at Zagreb, on 3.6.2013 in the English language in three copies.

II

B. Letter from the Kingdom of the Netherlands, in respect of Aruba

Sir,

I have the honour to acknowledge receipt of your letter of 3.06.2013, which reads as follows:

[See letter I]

I am able to confirm that Aruba is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration,

For the Kingdom of the Netherlands, in respect of Aruba,

E.B. ABATH

DONE at The Hague, on 25.06.2013, in the English language in three copies.

Appendix 1

Convention between the Kingdom of the Netherlands, in respect of Aruba, and the Republic of Croatia concerning the automatic exchange of information about savings income in the form of interest payments

The Government of the Kingdom of the Netherlands, in respect of Aruba, and the Republic of Croatia, desiring to conclude a Convention which enables savings income in the form of interest payments made in one of the Contracting States to beneficial owners who are individuals resident in the other Contracting State, to be made subject to effective taxation in accordance with the laws of the latter Contracting State, in conformity with Directive 2003/48/EC of the Council of the European Union of 3 June 2003 on taxation of savings income in the form of interest payments, have agreed as follows:

Article 1

General Scope

1. This Convention shall apply to interest paid by a paying agent established within the territory of one of the Contracting States with a view to enable savings income in the form of interest payments made in one Contracting State to beneficial owners who are individuals resident