

No. 55221*

**Netherlands (for the European and the Caribbean part of the
Netherlands)
and
Zambia**

**Convention between the Kingdom of the Netherlands and the Republic of Zambia for the
avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on
income (with protocol). Addis Ababa, 15 July 2015**

Entry into force: 31 March 2018, in accordance with article 28

Authentic text: English

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**Pays-Bas (Pour la partie européenne et la partie caribéenne des
Pays-Bas)
et
Zambie**

**Convention entre le Royaume des Pays-Bas et la République de Zambie tendant à éviter les
doubles impositions et à prévenir l'évasion fiscale en matière d'impôts sur le revenu
(avec protocole). Addis-Abeba, 15 juillet 2015**

Entrée en vigueur : 31 mars 2018, conformément à l'article 28

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[ENGLISH TEXT – TEXTE ANGLAIS]

**CONVENTION
BETWEEN
THE KINGDOM OF THE NETHERLANDS
AND
THE REPUBLIC OF ZAMBIA
FOR THE AVOIDANCE OF DOUBLE TAXATION
AND
THE PREVENTION OF FISCAL EVASION
WITH RESPECT TO TAXES ON INCOME**

PREAMBLE

The Government of the Kingdom of the Netherlands

and

the Government of the Republic of Zambia,

Desiring to conclude a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

Have agreed as follows:

CHAPTER I
Scope of the convention

Article 1
Persons covered

This Convention shall apply to persons who are residents of one or both of the Contracting States.

Article 2
Taxes covered

1. This Convention shall apply to taxes on income imposed on behalf of a Contracting State or of its political subdivisions or local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property, taxes on the total amounts of wages or salaries paid by enterprises, as well as taxes on capital appreciation.
3. The existing taxes to which this Convention shall apply are in particular:
 - a) in Zambia, the income tax
(hereinafter referred to as "Zambian tax"); and
 - b) in the European part of the Netherlands,
 - (i) the income tax (inkomstenbelasting);
 - (ii) the wages tax (loonbelasting);
 - (iii) the company tax (vennootschapsbelasting) including the Government share in the net profits of the exploitation of natural resources levied pursuant to the Mining Act (Mijnbouwwet);
 - (iv) the dividend tax (dividendbelasting); and
 - in the Caribbean part of the Netherlands,
 - (i) the income tax (inkomstenbelasting);
 - (ii) the wages tax (loonbelasting);
 - (iii) the property tax (vastgoedbelasting);
 - (iv) the revenue tax (opbrengstbelasting);
 - (v) the Government share in the net profits of the exploitation of natural resources levied pursuant to the Mining Act BES (Mijnwet BES), the Mining Decree BES (Mijnbesluit BES) or the Petroleum Act Saba Bank BES (Petroleumwet Saba Bank BES);

(hereinafter referred to as "Netherlands tax").
4. This Convention shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any significant changes that have been made in their taxation laws.

CHAPTER II
Definitions

Article 3
General definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - a) the term "Zambia" means the Republic of Zambia;
 - b) the term "the Netherlands" means:
 - (i) the European part of the Netherlands, including its territorial sea and any area beyond and adjacent to its territorial sea within which the Kingdom of the Netherlands, in accordance with international law, exercises jurisdiction or sovereign rights;
and
 - (ii) the Caribbean part of the Netherlands which is situated in the Caribbean Sea and consists of the island territories of Bonaire, Sint Eustatius and Saba, including its territorial sea and any area beyond and adjacent to its territorial sea within which the Kingdom of the Netherlands in accordance with international law, exercises jurisdiction or sovereign rights, but excluding the part thereof relating to Aruba, Curaçao and Sint Maarten;
 - c) the terms "a Contracting State" and "the other Contracting State" mean the Republic of Zambia (Zambia) or the Kingdom of the Netherlands (the Netherlands), as the context requires;
 - d) the term "business" includes the performance of professional services and of other activities of an independent character;
 - e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - f) the term "competent authority" means:
 - (i) in Zambia, the Commissioner-General of the Zambia Revenue Authority or his authorised representative;
and
 - (ii) in the Netherlands, the Minister of Finance or his authorised representative;
 - g) the term "enterprise" applies to the carrying on of any business;
 - h) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - i) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;