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

Agreement between the Kingdom of the Netherlands, in respect of Aruba, and the Kingdom of Belgium for the exchange of information with respect to taxes. The Hague, 24 April 2014

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

Accord entre le Royaume des Pays-Bas, à l'égard d'Aruba, et le Royaume de Belgique relatif à l'échange de renseignements en matière fiscale. La Haye, 24 avril 2014

Entrée en vigueur : *1^{er} janvier 2019, conformément à l'article 12*

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**Agreement between the Kingdom of the Netherlands, in respect of
Aruba, and the Kingdom of Belgium for the exchange of
information with respect to taxes**

The Kingdom of the Netherlands, in respect of Aruba,
on the one hand,
and

The Kingdom of Belgium,
the Flemish Community,
the French Community,
the German-speaking Community,
the Flemish Region,
the Walloon Region,
and the Brussels-Capital Region,
on the other hand,

Desiring to facilitate the exchange of information with respect to
taxes;

Have agreed as follows:

Article 1

Object and Scope of the Agreement

1. The Parties, through their competent authorities, shall provide assistance through exchange of information that is foreseeably relevant to the administration or enforcement of the domestic laws of the Parties concerning taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, enforcement or collection of tax with respect to persons subject to such taxes or to 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 9.

2. As regards the Kingdom of the Netherlands, this Agreement shall apply only to Aruba.

Article 2

Jurisdiction

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

Article 3

Taxes Covered

1. This Agreement shall apply to the following taxes imposed by or on behalf of the Parties:

- a) in the case of Aruba: taxes of every kind and description imposed under national tax laws administrated by the Tax Inspector; and,
- b) in the case of Belgium, taxes of every kind and description imposed on behalf of Belgium or of the political subdivisions or local authorities thereof.

2. This Agreement shall apply also to any identical or substantially similar taxes imposed after the date of signature of this Agreement in addition to or in place of the existing taxes if the Parties, through their competent authorities, so agree. The competent authority of each Party shall notify the other of any substantial changes in laws which may affect the obligations of that Party pursuant to this Agreement.

Article 4

Definitions

1. In this Agreement:

a) the term “Aruba” means that part of the Kingdom of the Netherlands which is situated in the Caribbean Sea and consists of the territory of Aruba, 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 Curaçao;

b) the term “Belgium” means the Kingdom of Belgium; used in a geographical sense, it means the territory of the Kingdom of Belgium, including the territorial sea and any other area in the sea and in the air within which the Kingdom of Belgium, in accordance with international law, exercises sovereign rights or its jurisdiction;

c) the term “Party” means the Kingdom of the Netherlands, in respect of Aruba, or Belgium as the context requires;

d) the term “competent authority” means,

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

(ii) in the case of Belgium, as the case may be, the Minister of Finance of the federal Government and/or of the Government of a Region and/or of a Community, or his authorised representative;

e) the term “person” means an individual, a company or any other body or group 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 “recognised stock exchange” means any stock exchange agreed upon by the competent authorities of the Parties;

i) 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;

j) the term “collective investment fund or scheme” means any pooled investment vehicle, irrespective of legal form;

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

l) the term “tax” means any tax covered by this Agreement;

m) the term “requesting Party” means the Party to this Agreement submitting a request for or having received information from the requested Party;

n) the term “requested Party” means the Party to this Agreement which is requested to provide information or has provided information in response to a request;

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

p) the term “information gathering measures” means laws and administrative or judicial procedures enabling a requested Party to obtain and provide the information requested;

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

r) the term “criminal tax matters” means tax matters involving intentional conduct whether before or after the entry into force of this Agreement which is liable to prosecution under the criminal laws of the requesting Party.

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

Article 5

Exchange of Information Upon Request

1. The competent authority of the requested Party shall provide upon request by the requesting Party information for the purposes referred to in Article 1. Such information shall be exchanged without regard to whether the requested Party needs such information for its own tax purposes or the conduct being investigated would constitute a crime under the laws of the requested Party if it had occurred in the territory of the requested Party. The competent authority of the requesting Party shall only make a request for information pursuant to this Article when it is unable to obtain the requested information by other means, except where recourse to such means would give rise to disproportionate difficulty.

2. If the information in the possession of the competent authority of the requested Party is not sufficient to enable it to comply with the request for information, the requested Party shall use all appropriate information gathering measures to provide the requesting Party with the information requested, notwithstanding that the requested Party may not need such information for its own tax purposes.