

Netherlands; New Zealand

# Netherlands and New Zealand Sign Memorandum of Arrangement on Implementing MLI Arbitration Process Under Tax Treaty

23 October 2023

Report from IBFD Tax Treaties Unit

On 15 August 2023 and 18 September 2023, respectively, the Netherlands and New Zealand signed a [memorandum of arrangement](#) to establish the mode of application of the arbitration process provided for in [Part VI \(Arbitration\)](#) of the [OECD Multilateral Convention \(MLI\) \(2017\)](#), under article 23 of the [Netherlands - New Zealand Income Tax Treaty \(1980\)](#), as amended by the 2001 protocol, as modified by [article 16 \(Mutual Agreement Procedure\)](#) and [paragraph 10 of article 19 \(Mandatory Binding Arbitration\)](#) of the MLI.

The competent authorities may modify or supplement this memorandum of arrangement by an exchange of letters between them. Further developments will be reported as they occur.

---

Netherlands; New Zealand - Netherlands and New Zealand Sign Memorandum of Arrangement on Implementing MLI Arbitration Process Under Tax Treaty (23 Oct. 2023), News IBFD.

Exported / Printed on 7 Mar. 2024 by hkermadi@deloitte.lu.