

Dutch Upper House Approves Tax Treaty with Cyprus

19 April 2023

Report from IBFD Tax Treaties Unit

On 18 April 2023, the upper house (*Eerste Kamer*) of the Dutch parliament approved the [Cyprus - Netherlands Income Tax Treaty \(2021\)](#). The law approving the treaty was passed as a *hamerstuk**. In order to be ratified by the Netherlands, the treaty must still be signed by the King. Further developments will be reported as they occur.

* A *hamerstuk* is a bill on which there is no debate required in plenary sessions and which is accepted without a vote.