

Netherlands; Andorra; Aruba; Bahrain; Bangladesh; Barbados; Belgium; Brazil; Curaçao; Germany; Kenya; Kyrgyzstan; Morocco; Moldova; Mozambique; Portugal; Romania; Rwanda; Spain; St. Maarten; Suriname; Thailand; Uganda

Dutch Ministry of Finance Releases Tax Agreements Negotiations Planning for 2023

22 February 2023

Report from IBFD Tax Treaties Unit

On 21 February 2023, the Dutch Ministry of Finance sent a letter to the lower house of parliament (*Tweede Kamer der Staten-Generaal*), providing an overview of the Netherlands tax treaties planning for 2023. The letter contains updates regarding the negotiations conducted and the treaties signed in 2022, the negotiations planned for 2023 and lastly an overview and status of current negotiations.

The negotiations overview is as follows:

Agreed in principle on tax treaty:

- Curaçao (for previous reporting, see [Tax Arrangement Between Curaçao and Netherlands – Negotiations Update \(26 April 2021\)](#)).

Advanced stage of negotiations:

- New treaty:
 - Andorra: the treaty is expected to be signed in 2023 (for previous reporting, see [Negotiations for Tax Treaty between Andorra and Netherlands Are at Advanced Stage \(27 July 2022\)](#));
 - Aruba: (for previous reporting, see [Tax Arrangement Between Aruba and Netherlands – Negotiations Update \(26 April 2021\)](#)); and
 - Kyrgyzstan (for previous reporting, see [Tax Treaty Between Kyrgyzstan and Netherlands – Update \(2 September 2021\)](#)).
- Revised treaty:
 - Bangladesh: the revision to the treaty is expected to be signed in 2023 (for previous reporting, see [Revision to Tax Treaty Between Bangladesh and Netherlands – Negotiations Update \(26 April 2021\)](#));
 - Belgium: the revision to the [Belgium - Netherlands Income and Capital Tax Treaty \(2001\)](#), as amended by the 2009 protocol, is expected to be signed in 2023 (for previous reporting, see [Revision to Tax Treaty Between Belgium and Netherlands – Negotiations Update \(26 April 2021\)](#));
 - Spain: the revision to the [Netherlands – Spain Income and Capital Tax Treaty \(1971\)](#) is expected to be signed in 2023 (for previous reporting, see [Netherlands Expresses Interest in Negotiating Revision to Tax Treaty with Spain \(28 October 2021\)](#)); and
 - Thailand: the revision to the treaty is expected to be signed in 2023 (for previous reporting, see [Revision to treaty between Netherlands and Thailand – negotiations update \(23 January](#)

[2020](#))).

Under negotiations:

- New treaty:
 - Kenya: first round of negotiations took place in January 2023;
 - Mozambique (for previous reporting, see [Tax Treaty Between Mozambique and Netherlands – Negotiations Update \(26 April 2021\)](#)); and
 - Rwanda (for previous reporting, see [Netherlands Expresses Interest in Negotiating Tax Treaty with Rwanda \(2 February 2022\)](#)).
- Revised treaty:
 - Brazil (for previous reporting, see [Revision to Tax Treaty Between Brazil and Netherlands – Negotiations Update \(26 April 2021\)](#));
 - Morocco (for previous reporting, see [Revision to Tax Treaty Between Morocco and Netherlands – Negotiations Update \(26 April 2021\)](#)); and
 - Uganda (for previous reporting, see [Revision to Tax Treaty Between Netherlands and Uganda – Negotiations Update \(26 April 2021\)](#)).
- New amending protocol:
 - Moldova (for previous reporting, see [Netherlands Expresses Interest in Negotiating Revision to Tax Treaty with Moldova \(28 April 2021\)](#));
 - Portugal (for previous reporting, see [Revision to Tax Treaty Between Netherlands and Portugal – Negotiations Update \(26 April 2021\)](#)); and
 - St. Maarten.

Expressed interest to (re)start negotiations for an amending protocol with:

- Bahrain (for previous reporting, see [Netherlands Expresses Interest in Negotiating Revision to Tax Treaty with Bahrain \(28 April 2021\)](#));
- Barbados (for previous reporting, see [Netherlands Expresses Interest in Negotiating Revision to Tax Treaty with Barbados \(28 April 2021\)](#));
- Germany (for previous reporting, see [Revision to treaty between Netherlands and Germany – negotiations planned \(1 July 2010\)](#));
- Romania; and
- Suriname.

Furthermore, the competent authorities of Belgium and the Netherlands are negotiating a frontier workers agreement regarding taxation rules for teleworking.

The full text is available [here](#) (in Dutch only).

