

Netherlands; Singapore

Netherlands and Singapore Sign Competent Authority Mutual Agreement on Implementing MLI Arbitration Process under Tax Treaty

16 January 2024

Report from IBFD Tax Treaties Unit

On 12 January 2024, the Netherlands and Singapore signed a [competent authority mutual agreement](#) 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 26 of the [Netherlands - Singapore Income and Capital Tax Treaty \(1971\)](#), as amended by the 1994 and 2009 protocols, 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 agreement by an exchange of letters between them.

The agreement stipulates that the provisions of [Part VI \(Arbitration\)](#) will have effect with respect to cases presented to the competent authority of a contracting state on or after 1 July 2019. Part VI of the MLI will apply to a mutual agreement procedure case presented to the competent authority of a contracting state prior to 1 July 2019, only to the extent that the competent authorities mutually agree that it will apply to that specific case.

Further developments will be reported as they occur.

Netherlands; Singapore - Netherlands and Singapore Sign Competent Authority Mutual Agreement on Implementing MLI Arbitration Process under Tax Treaty (16 Jan. 2024), News IBFD.

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