

Netherlands Council of Ministers Authorizes Signing of Tax Treaty with Andorra

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Report from IBFD Tax Treaties Unit

On 14 July 2023, the Netherlands Council of Ministers authorized the Minister of Foreign Affairs to sign a tax treaty with Andorra. The treaty will be in line with the OECD standards and will only be applicable to the European part of the Netherlands. However, the treaty explicitly includes the possibility of extending it to the Caribbean part of the Netherlands (BES Islands) and to Aruba, Curaçao and Sint Maarten. Further developments will be reported as they occur.

Treaty texts are published in the Treaties collection on IBFD's Tax Research Platform, as available.