

Netherlands and Switzerland Sign Mutual Agreement on Implementation of Mutual Agreement Procedure Under Tax Treaty

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Report from IBFD Tax Treaties Unit

According to a press release of 22 September 2023, published by the Dutch Ministry of Finance, the Netherlands and Switzerland signed a [mutual agreement](#) to establish the mode of application of the arbitration process provided for in paragraph 5 of article 25 of the [Netherlands - Switzerland Income Tax Treaty \(2010\)](#), as amended by the 2019 protocol, in The Hague on 6 September 2022 and in Bern on 29 September 2022 respectively.

The agreement applies to any request for arbitration made pursuant to paragraph 5 of article 25 of the treaty concerning assessments for taxable years and periods beginning on or after 1 January 2012, with the exception of paragraphs 2 and 3 that will apply only to cases where the request for the initiation of the mutual agreement procedure made pursuant to paragraph 1 of article 25 of the treaty was submitted after the time of signature of the mutual agreement. For procedures pending at the time of signature, the arbitration start date will be determined by mutual agreement between the competent authorities.

The competent authorities further agreed that they may modify or supplement the mutual agreement by an exchange of letters between them.