



PCT Presentation

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Topics to be addressed in this presentation



Introduction



Use of the tax treaty database in preparing a national model



Preparing tax treaty negotiations – Withholding rates tables



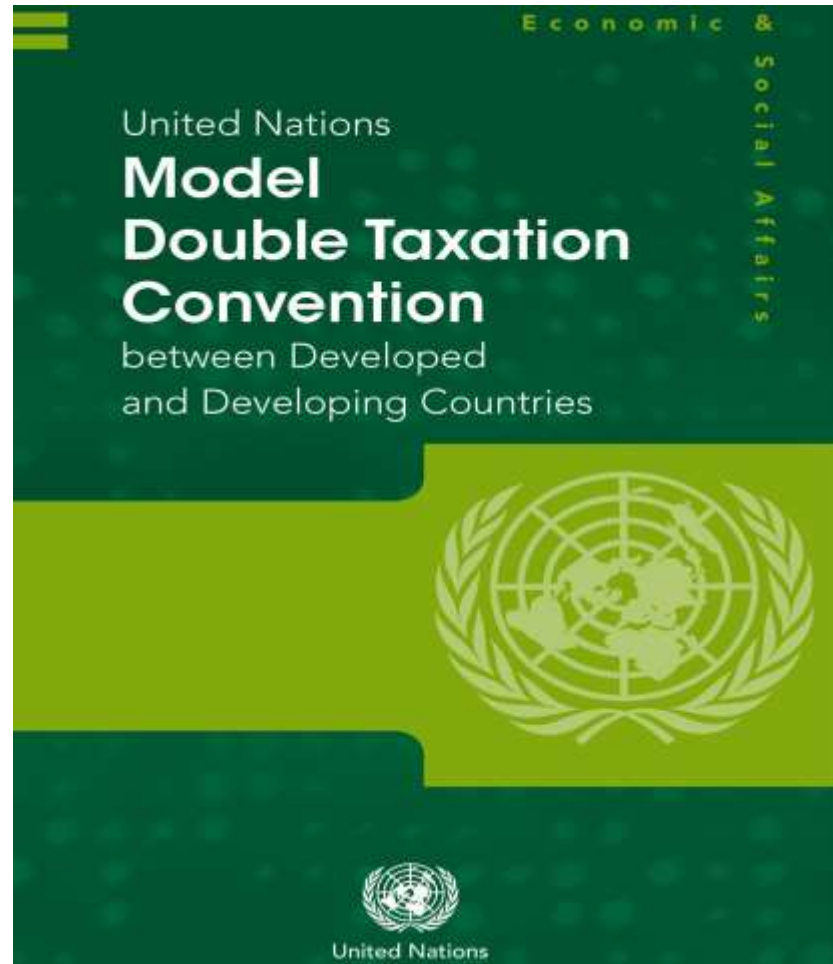
Preparing tax treaty negotiations – tax treaty database



Introduction

1. Starting point is the domestic legislation
2. International and regional models
 1. OECD Model Convention
 2. UN Model Convention
 3. ATAF Model Convention
 4. SADC Model Convention

Example comparison Art. 5 (3) UN Model and ATAF Model Convention



Preparation of actual DTA negotiations

- 1st step – Comparing national models
- 2nd step - Researching domestic legislation and DTAs concluded by the other State
 - Overview of treaties from the tax treaty databases
 - Withholding rates tables ([link](#))
 - Comparing individual DTAs ([link](#))

Withholding rates tables

Netherlands - Treaty Withholding Rates Table

Actions ▾

	Dividends	Interest ^[1] ^[2]	Royalties ^[2]
	Individuals, companies	Qualifying companies ^[3] ^[4]	
	(%)	(%)	(%)
Domestic Rates			
<i>Companies:</i>	15	0/15	0/15/21.7
<i>Individuals:</i>	15	n/a	0/15
Treaty Rates			
<i>Treaty With:</i>			
Albania	15	0/5 ^[5]	0/5/10 ^[6]
Algeria	15	0/5 ^[7]	0/8 ^[8]

List

Treaty Status Monitor

- [Algeria - Netherlands Income and Capital Tax Treaty \(2018\)](#)
 Signed: 9 May 2018
 Status: In Force
 In Force: 31 July 2020
 Effective: 1 January 2021
[Algeria - Netherlands Income and Capital Tax Treaty \(2018\)](#)
Collection: Treaties
- [Egypt - Netherlands Income Tax Treaty \(1999\)](#)
 Signed: 21 April 1999
 Status: In Force
 In Force: 20 May 2000
 Effective: 1 January 2001
 MLI Treaty Status: MLI In Effect
[Egypt - Netherlands Income Tax Treaty \(1999\)](#)
[Multilateral Instrument \(MLI\)](#)
Collection: Treaties
- [Egypt - Netherlands Income Tax Treaty](#)
 Status: Under Negotiation
 In Force: Date Unknown
 Effective: Not Yet in Force
[Egypt - Netherlands Income Tax Treaty](#)

Comparison DTAs Netherlands – Malawi and Netherlands – Kenya



Both DTAs have been signed in 2015 but are not yet effective ([LINK](#))

Comparison DTAs Netherlands – Ghana and Netherlands – Kenya



[\(Link\)](#)

Comparison DTAs Netherlands – Ghana and Netherlands – Nigeria



[\(LINK\)](#)

Question time

