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STATUTORY INSTRUMENTS

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**2005 No. 1460**

**INCOME TAX**

**The Tax Information Exchange Agreement (Taxes  
on Income) (Netherlands Antilles) Order 2005**

Made - - - - 7th June 2005

**THE TAX INFORMATION EXCHANGE AGREEMENT (TAXES  
ON INCOME) (NETHERLANDS ANTILLES) ORDER 2005**

1. Citation
2. Declaration about exchange of information  
Signature

SCHEDULE —

PART I — CONVENTION BETWEEN THE KINGDOM OF THE  
NETHERLANDS IN RESPECT OF THE NETHERLANDS  
ANTILLES AND THE UNITED KINGDOM OF GREAT BRITAIN  
AND NORTHERN IRELAND CONCERNING THE AUTOMATIC  
EXCHANGE OF INFORMATION REGARDING SAVINGS  
INCOME IN THE FORM OF INTEREST PAYMENTS

WHEREAS:

1. Article 17(2) of Directive 2003/48/EEC (“the Directive”) of the Council...
2. The Netherlands Antilles are not within the EU fiscal territory...
3. The agreement between the Netherlands Antilles and the Netherlands, as...
4. Through this Convention, the Netherlands Antilles agrees to apply the...

Article 1

***General Scope***

- (1) This Convention shall apply to interest paid by a...

Article 2

***Definitions***

- (1) For the purposes of this Convention, unless the context...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Article 3

***Identity and residence of beneficial owners***

Each Contracting State shall, within its territory, adopt and ensure...

Article 4

***Automatic exchange of information***

(1) The Competent Authority of the Contracting State where the...

Article 5

***Transitional provisions***

(1) During the transitional period referred to in Article 10...

Article 6

***Revenue sharing***

(1) The Netherlands Antilles shall retain 25% of the revenue...

Article 7

***Exceptions to the withholding procedure***

(1) The Netherlands Antilles shall provide for one or both...

Article 8

***Elimination of double taxation***

The United Kingdom of Great Britain and Northern Ireland shall...

Article 9

***Other withholding taxes***

The Convention shall not preclude the Contracting States from levying...

Article 10

***Transposition***

Before 1 January 2005 the Contracting States shall adopt and...

Article 11

***Annex***

The texts of the Directive and of Article 7 of...

## Article 12

### **Entry Into Force**

This Convention shall enter into force on the thirtieth day...

## Article 13

### **Termination**

This Convention shall remain in force until terminated by one...  
Done in, English and Dutch languages all texts being equally...

## Annex

*Text of Article 7 of Directive 77/799/EEC of the Council of the European Union of 19th December, 1977 concerning mutual assistance by the competent authorities of the Member States in the field of direct taxation, certain excise duties and taxation of insurance premiums*

“Provisions relating to secrecy

1. All information made known to a Member State under this...
2. Paragraph 1 shall not oblige a Member State whose legislation...
3. Notwithstanding paragraph 1, the competent authorities of the Member State...
4. Where a competent authority of a Member State considers that...  
“PART II — Exchange of Notes

### *Note from the United Kingdom*

United Kingdom Permanent Representation  
To the European Union  
The Permanent Representative  
Sir John Grant KCMG  
15 February 2005  
Your Excellency,  
I have the honour to refer to the texts of...  
In view of the above mentioned texts I have the...  
Pending the completion of these internal procedures and the entry...  
I have the honour to propose that, if the above...  
Please accept, Your Excellency, the assurance of my highest  
consideration,...

John Grant  
Permanent Representative of the United Kingdom of Great Britain and...

### *Note from the Kingdom of the Netherlands in respect of the Netherlands Antilles*

Sir,  
I have the honour to acknowledge receipt of your letter...  
In reply, I am able to confirm that foregoing proposal...  
Please accept, Sir, the assurance of my highest consideration,  
E.T.M. Delanooy  
Willemstad, 12 April 2005

Explanatory Note