Directoraat-Generaal voor Fiscale Zaken

Ministerie van Financiën

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DIRECTIE INTERNATIONALE FISCALE ZAKEN
AFDELING BILATERALE ZAKEN

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drs 10.2.e 4 november 2010 10.2.e

rubricering

vertalen in het

AAN

Royal Ministry of Finance
Postboks 8008 Dep
0030 OSLO
Norway

geldelijk bezwaar (in te vullen door Centr. dir. FEZ.)

jaar	artikel	post	bedrag

vorige stukken / geraadpleegde stukken

IFZ/2009/960
IFZ/2009/519

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		IFZ 2010/736M	342 8257	

onderwerp

Draft amending protocol

wijzigingen, aantekeningen
interne aanwijzingen

tekst met daaronder afschriften voor

Trefwoord:

- belastingverdrag
- Noorwegen
- totstandkoming
- wijzigingsprotocol

M.F. 15

te tekenen door: Dir IFZ

bijlagen

functionaris: hfd.afd. BiZa

onderdeel spar. datum en paraaf: 10.2.e

onderdeel c.q. functionaris

datum en paraaf

medeparaaf

eindparaaf: Dir IFZ 10.2.e

Ministry of Finance

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Royal Ministry of Finance
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International Tax Policy and Legislation Directorate

Korte Voorhout 7
2511 CW Den Haag
Postbus 20201
2500 EE Den Haag
www.minfin.nl

Inquiries

10.2.e

10.2.e @minfin.nl

Our reference
IFZ/2010/736 M

Your letter / Your reference

Encl.

Date 0 8 NOV 2010
Subject Draft amending protocol

10.2.e

10.2.e 10.2.e

Yours sincerely,

10.2.e

10.2.e 10.2.e

Ministry of Finance

> Postbus 20201 2500 EE Den Haag The Netherlands

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Our reference
IFZ/2009/960 U

Your letter / Your reference
10 December 2009 / 09/5766
SL OGD/KR

Encl.

Date 5 January 2010
Subject Taxation of pensions from Norway

10.2.e

10.2.a 10.2.e 10.2.e

Yours sincerely,

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10.2.e 10.2.e

AWB conform [ ] ja [x] nee

VERTROUWELIJK [x] JA [ ] NEE

Ministerie van Financiën	
IF2-2009-960	
Ontv.	28-12-09
Uiterl. afdoening	21-2-2010
Dossiernummer	
Trefwoord/DSP code	
Paraaf voor archiveren	

DET KONGELIGE
FINANSDEPARTEMENT

Royal Ministry of Finance

Digitaal beschikbaar

10.2.e

Your ref	Our ref	Date
	09/5766 SL OGD/KR	10.12.2009

Information under article 2 paragraph 4 of your tax treaty with Norway - Introduction of source state taxation of pensions from Norway

According to the present tax legislation, pension payments made to a person who according to Norwegian domestic legislation is not a resident in Norway for tax purposes, are as a main rule not taxable under Norwegian tax legislation. Only pension payments to members of the board of directors or similar organs of a company which is resident of Norway, have been taxable to Norway, irrespective of whether the recipient is a tax resident of Norway or not.

However, the Norwegian Parliament has made amendments to the Norwegian Tax Act regarding taxation of pension payments. The amendments imply that pension payments from Norway to non-residents will be subject to tax according to Norwegian domestic law as of 1 January 2010.

The source state taxation of pension payments will cover the same payments as are taxable for residents of Norway. These mainly fall into the following groups:

- basic and supplementary pension from the National Insurance scheme
- public occupational pensions
- private occupational pensions
- other private pensions

The tax will only be imposed to the extent the tax treaties Norway has entered into with other countries allow for such source taxation.

According to the Norwegian Tax Payment Act, the enterprise making the pension

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P.O Box 8008 Dep
NO-0030 Oslo, Norway

Office address
Akersg. 40
10.2.e @fin.dep.no

Telephone
+47 22 24 90 90
Org. no
972 417 807

Tax Law Department
Telephone +47 22 24 44 31/33
Telefax +47 22 24 95 11

payments is as a starting point obliged to make an advance tax deduction of 15 per cent on gross pension payments made to non-residents after 1 January 2010. For pension payments made to residents, the enterprise will as a starting point have to make a deduction of 30 per cent, even if the recipient is a tax treaty resident of another state. However, the Tax Payment Act permits the tax authorities to reduce the rate or even give an exemption from the advance tax payments in each individual case. This is done by the issuance of a tax deduction or tax exemption card to the tax payer, which the tax payer must present to the enterprise making the payments.

In cases where the relevant tax treaty allows for source taxation in Norway, residents of other EEA countries (EU Member States, Iceland and Liechtenstein) will be entitled to the same tax treatment as a resident of Norway. For individuals receiving only small payments, a lower tax rate than 15 per cent, or even an exemption, would be possible if at least 90 per cent of their income is subject to tax in Norway.

The Directorate of Taxes has published guidelines regarding what kind of documentation the tax payer should present to Norwegian tax authorities in order to obtain the benefits of the relevant tax treaty or the EEA agreement.

Please find enclosed the information published by the Tax Directorate.

As said in the information published by the Directorate of Taxes, the main key to the benefits of a tax treaty will be a Certificate of Residence from the tax authorities in the country of residence of the tax payer, in which it is explicitly stated that the tax payer is a resident for tax purposes pursuant to the tax treaty with Norway. In order to make a correct taxation in Norway based on updated information, we kindly ask you, if possible, to submit to us an example of a Certificate of Residence from your country whether or not you use a specific form. A brief description of which procedures the tax payer must follow to obtain a Certificate of Residence in your country, would also be very useful.

The Directorate of taxes has in their published information asked that the Certificate of Residence in certain cases should be followed by a tax return submitted to the tax authorities in their country of residence. Some pensioners have claimed that they are not obliged to submit an income tax return when receiving a pension from abroad (i.e. Norway). In order to have this verified, we would be grateful if we could receive a brief description of the tax treatment of pension payments received from abroad, including the obligation to file an income tax return.

Yours sincerely,

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Enclosure

Tax Administration Norway

Inquiries to	Your date	Our date
		8 November 2009
Telephone	Your reference	Our reference
		2009/855865

New rules about Norwegian withholding tax on pensions

From 1 January 2010, new rules will apply for tax on pensions paid from Norway to persons not resident in Norway for tax purposes. The new rules mean that you are in principle liable to tax in Norway for Norwegian pensions even if you have moved from Norway for tax purposes or have never been resident in Norway. The tax is 15 per cent of the gross pension amount.

Withholding tax on pensions cover:

- basic and supplementary pension from the National Insurance scheme
- public occupational pensions
- private occupational pensions
- other private pensions

The pension payer shall deduct 15 per cent tax from the gross pension amount from 1 January 2010.

There are a few exceptions from the tax liability:

- You are not liable to pay tax on private occupational pensions and other private pensions if you have not earned pensions points in the Norwegian National Insurance scheme.
- You may be entitled to full or partial tax exemption pursuant to the tax treaty with the country in which you are resident

You may be entitled to a lower tax rate than 15 per cent when you live in an EEA country and at least 90 per cent of your income is liable to tax in Norway.

If your pension is fully or partially exempt from tax in Norway or if you are to pay tax at a lower rate, you must apply for a tax exemption or a tax deduction card with a deduction rate of less than 15 per cent. It is your own responsibility to obtain the required documentation and submit it to the tax office.

You will find more information in the brochure and on skatteetaten.no

Postal address	Visiting address	Telephone
P.O. Box 6310	See www.skatteetaten.no or call free 800 80 000	800 80 000
N-9293 Tromsø	Org. no.: 991733175	Fax +47 77 68 97 78
Norway	E-mail: 10.2.e @skatteetaten.no	

All enquiries relating to withholding tax on pension must be addressed to:

Tax Administration Norway
10.2.e

Tel. from abroad 10.2.e
Tel. from Norway
E-mail 10.2.e@skatteetaten.no

Remember to state your national identity number or D number when you contact the Norwegian Tax Administration.

Yours faithfully

The Norwegian Tax Administration

Skatteetaten

New rules about Norwegian withholding tax on pensions

From 1 January 2010, new rules will apply for tax on pensions paid from Norway to persons not resident in Norway for tax purposes. The new rules mean that you are in principle liable to tax in Norway for Norwegian pensions even if you have moved from Norway for tax purposes or have never been resident in Norway. The tax is 15 per cent of the gross pension amount.

Withholding tax on pensions cover:

- basic and supplementary pension from the National Insurance scheme
- public occupational pensions
- private occupational pensions
- other private pensions

The pension payer shall deduct 15 per cent tax from the gross pension amount from 1 January 2010.

There are a few exceptions from the tax liability:

- You are not liable to pay tax on private occupational pensions and other private pensions if you have not earned pensions points in the Norwegian National Insurance scheme
- You may be entitled to full or partial tax exemption pursuant to the tax treaty with the country in which you are resident

You may be entitled to a lower tax rate than 15 per cent when you live in an EEA country and at least 90 per cent of your income is liable to tax in Norway.

If your pension is fully or partially exempt from tax in Norway or if you are to pay tax at a lower rate, you must apply for a tax exemption or a tax deduction card with a deduction rate of less than 15 per cent. It is your own responsibility to obtain the required documentation and submit it to the tax office.

Tax treaties

Norway has tax treaties with a number of countries. These treaties regulate whether pensions from Norway are liable to tax in Norway or not.

According to some tax treaties, all pensions paid from Norway shall be taxed in Norway.

According to other tax treaties, all or some types of pensions are exempt from taxation in Norway. If you can document that your are liable to tax as a resident in one of these countries, you can claim exemption from Norwegian tax for all or part of your pension from Norway.

If you think that you are entitled to full or partial tax exemption pursuant to the provisions of a tax treaty, you must contact the tax office and apply for a tax exemption card or a tax deduction card with a deduction rate of less than 15 per cent.

Some of the most relevant tax treaties are listed below. Information about more countries will be made available on our website skatteetaten.no

The Nordic countries, Canada, the Philippines and South Africa

If you live in another Nordic country or in Canada, the Philippines or South Africa, all pensions paid from Norway shall be taxed in Norway.

Pakistan, Spain, Switzerland and Germany

If you live in Pakistan, Spain, Switzerland or Germany, you can apply for tax exemption in Norway.

Thailand

If you live in Thailand, you can apply for tax exemption in Norway for the part of your pension that is reported for taxation in Thailand.

Australia, Poland and the UK

If you live in Australia, Poland or the UK, you can apply for tax exemption in Norway for your whole pension if you have never worked for a public employer in Norway.

If you have worked for a public employer in Norway, the part of your pension that is deemed to constitute public occupational pension will always be liable to tax in Norway. This applies whether the pension is paid by the Norwegian Labour and Welfare Administration (NAV) or by other public pension schemes. You can apply for tax exemption in Norway for the part of your pension that is not public occupational pension.

Cyprus

If you live in Cyprus, you can apply for tax exemption in Norway for the part of your pension that is reported for taxation in Cyprus. However, this does not apply to public occupational pensions.

If you have worked for a public employer in Norway, the part of your pension that is deemed to constitute public occupational pension will always be liable to tax in Norway. This applies whether the pension is paid by the Norwegian Labour and Welfare Administration (NAV) or by other public pension schemes. You can apply for tax exemption in Norway for the part of your pension that is not public occupational pension, provided that it has been reported for taxation in Cyprus.

France

If you live in France, you can apply for tax exemption in Norway for private occupational pensions not paid by the Norwegian Labour and Welfare Administration (NAV), and for other private pensions.

Documentation requirements (tax treaties)

If you think that all of or part of your pension should be exempt from taxation in Norway pursuant to the provisions of a tax treaty, you can apply for tax exemption or a reduced tax deduction rate.

When applying for tax exemption for your whole pension pursuant to a tax treaty, you must:

- state who pays the pension
- enclose a Certificate of Residence from the tax authorities in your country of residence

When applying for tax exemption for part of your pension pursuant to a tax treaty, you must:

- state who pays the pension
- state whether you have worked for a Norwegian public employer and, if so, for how many years you worked in public service and how many years you have worked in the private sector and/or been self-employed
- document what proportion of your pension should not be taxed in Norway when your pension is paid by the Norwegian Labour and Welfare Administration (NAV)
- enclose a Certificate of Residence from the tax authorities in your country of residence

The Certificate of Residence must be issued by the tax authorities and explicitly certify that you are resident for tax purposes in the country in question pursuant to the tax treaty with Norway. The certificate must be an original and no more than three months old.

Extra documentation required for Thailand and Cyprus

If you are resident for tax purposes in Thailand or Cyprus, you must also enclose:

- a self-declaration stating that the pension will be reported for taxation in Thailand or Cyprus in 2010
- documentation showing that the pension you received in 2008 has been reported for taxation in Thailand or Cyprus

When you submit your Norwegian tax return for 2010, you must document that your Norwegian pension has been reported for taxation in Thailand or Cyprus in 2010.

Persons resident in EEA countries

If you are resident in another EEA country and liable to pay tax in Norway for at least 90 per cent of your income, you can request that your tax be assessed by the same rules that apply to persons resident in Norway. Low pensions, which are exempt from tax for persons resident in Norway, will then also be exempt from tax for persons resident in another EEA country. The conditions for entitlement to general deductions, deduction for interest on debt and reduction in tax pursuant to the Norwegian rules on tax limitation differ.

When at least 90 per cent of your gross income from pension, pay or self-employment is liable to tax in Norway, you can request that your tax be assessed in accordance with normal tax rates instead of as 15 per cent of your gross pension. You will then be entitled to minimum deduction and personal allowance, among other things, as if you were resident in Norway. If you are married, your spouse's income will also be taken into consideration in the assessment of the percentage of the income liable to tax in Norway.

When at least 90 per cent of your total income (including interest and other capital income) is liable to tax in Norway, you can claim deduction for interest on debt. This also applies to interest on loans abroad.

You may also be entitled to a reduction in tax pursuant to the Norwegian rules on tax limitation in connection with low general income. In order to be entitled to tax limitation, one of the following conditions must be met:

- your must be 70 years or older
- you must be 67 years or older and receive an old-age pension from the Norwegian Labour and Welfare Administration (NAV)
- you must receive a disability pension due to a reduction of earning capacity of at least two thirds
- you must receive an early-retirement pension (AFP)
- you must receive a surviving spouse's pension

In addition, the following conditions must be met:

- at least 90 per cent of your general income (income after deductions) must be liable to tax in Norway
- Norway must be able to obtain information about your income and capital situation from your country of residence pursuant to a tax treaty or similar treaty.

If you live in another EEA country and fall under the scope of these rules, you can apply for tax exemption or a lower tax deduction rate. You must then contact the tax office and apply for a tax exemption card or a tax deduction card with a deduction rate of less than 15 per cent.

Documentation requirements (resident in another EEA country)

When you apply for tax exemption or a tax deduction rate lower than 15 per cent pursuant to the rules for persons resident in another EEA country, you must state who pays your pension. You must also enclose:

- a Certificate of Residence from the tax authorities in your country of residence
- a statement showing your expected income in 2010. If you are married, you must also include your spouse's income
- a statement showing your expected income in 2009. If you are married, you must also include your spouse's income
- A copy of your own and, if relevant, your spouse's tax return or similar to your country of residence for 2008

The Certificate of Residence must be issued by the tax authorities and explicitly certify that you are resident for tax purposes in the country in question pursuant to the tax treaty with Norway. The certificate must be an original and no more than three months old.

National Insurance contributions

The new rules on withholding tax on pensions do not involve any change to the duty to pay National Insurance contributions on your pension from Norway. If your pay National Insurance contributions in Norway, you will continue to pay the National Insurance contributions directly to the Norwegian Labour and Welfare Administration (NAV).

All enquiries relating to withholding tax on pension must be addressed to:
Tax Administration Norway
P.O. Box 6310
NO - 9293 Tromsø

Tel. from abroad	+47 22 07 70 00
Tel. from Norway	800 80 000
E-mail	10.2.e @skatteetaten.no

Remember to state your national identity number or D number when you contact the Norwegian Tax Administration.

Ministry of Finance

KOPIE

> Postbus 20201 2500 EE Den Haag The Netherlands

Finansdepartementet
10.2.e 10.2.e
10.2.e

International Tax Policy and Legislation Directorate

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2511 CW Den Haag
Postbus 20201
2500 EE Den Haag
www.minfin.nl

Inquiries
10.2.e
10.2.e@minfin.nl

Our reference
IFZ/2009/519 M

Your letter / Your reference

Encl.
1

Date 31 AUG 2009
Subject Draft for a protocol to amend the Convention

10.2.e

10.2.a

Yours sincerely

10.2.e

De volgende 8 pagina's zijn reeds openbaar

Graag heden afdoen

Ministerie van Financiën

IFZ / 3391
da 2517

TER BESLISSING **(UITERLIJK RETOUR: VRIJDAG 22 APRIL)**
Aan
de Stas

Directie Internationale Fiscale Zaken

Inlichtingen
mevr. mr. 10.2.e 10.2.e
T 10.2.e
F
10.2.e @minfin.nl

Datum
20 april 2011

Notitienummer
IFZ/2011/321

Rubriek
Totstandkoming verdragen\Directe belastingen/Europa: NOR

Auteur
10.2.e 10.2.e

Van
Dir. 10.2.e

Kopie aan
10.2.e
10.2.e
10.2.e

Bijlagen

notitie

Mandaat bespreking met Noorwegen over wijzigingsprotocol op het bestaande belastingverdrag

Pa 10.2.e 10.2.e
de

Inleiding

Op woensdag 27 april 2001 zal een eendaagse bespreking plaatsvinden over de eventuele totstandkoming van een wijzigingsprotocol op het bestaande belastingverdrag tussen Nederland en Noorwegen (daterend uit 1990). Op de dag daarvoor is een overleg gepland met een Noorse delegatie over een aantal verrekenprijszaken. De Nederlandse delegatie zal voor deze twee dagen bestaan uit 10.2.e 10.2.e en 10.2.e 10.2.e (Belastingdienst Rotterdam) voor het verrekenprijsoverleg, 10.2.e 10.2.e (delegatieleider) en 10.2.e 10.2.e voor de bespreking van het wijzigingsprotocol. De besprekingen over het wijzigingsprotocol vinden plaats op verzoek van beide landen. In mei 2009 heeft in Den Haag tussen de bevoegde autoriteiten onderling overleg plaatsgevonden, toen is het idee geboren voor een wijzigingsprotocol op het bestaande verdrag. Van Nederlandse zijde is in augustus 2009 een tekstvoorstel voor een protocol gedaan. Vorige week zijn de Noren met een eigen tekstvoorstel voor een protocol gekomen ~~waarin~~ een aantal nieuwe punten is opgenomen.

Gevraagde beslissing

Uw akkoord wordt gevraagd met de hierna beschreven inzet voor de bespreking over een wijzigingsprotocol met Noorwegen.

akkoord

g v p uitleg consequenties van 3 punten;

Nederlandse inzet

De bespreking met Noorwegen zal naar verwachting in belangrijke mate een verkennend karakter dragen, o.a. de volgende punten staan op de agenda:

buiten verzoek

- buiten verzoek

- voor belastingheffing van *pensioenen* overstappen van de huidige (geclausuleerde) woonstaatheffing naar een onbeperkt heffingsrecht voor de bronstaat. Als alternatief hierop kan Nederland akkoord gaan met een gedeeld heffingsrecht, waarbij aan de bronstaat een maximum heffingspercentage (Noorwegen stelt 15% voor) wordt toegekend. Nederland wil echter voor overheidspensioenen wel vasthouden aan een onbeperkt heffingsrecht voor de bronstaat. Zoals bekend is bronstaatheffing voor pensioenen conform ons huidige verdragsbeleid. Noorwegen heeft hier ook wel oren naar: per 1 januari 2010 is in Noorwegen een bronheffing van 15% over pensioenbetalingen (met oorsprong in Noorwegen) ingevoerd voor niet-inwoners.

consequenties?

buiten verzoek

idem?

- een vrijstelling van dividendbelasting voor *pensioenfondsen*. Dit is conform het Nederlandse verdragsbeleid. 10.2.e

buiten verzoek

buiten verzoek

Agreed Minutes

Discussions between Norway and the Netherlands regarding an amending protocol to the existing tax treaty 27 April 2011 Oslo

Delegations from the Ministry of Finance of Norway and the Ministry of Finance of the Netherlands met in Oslo on 27 April 2011 to discuss the main elements of a protocol amending the existing tax treaty between the two countries. The Norwegian delegation was headed by Mr. 10.2.e 10.2.e and the Dutch delegation by Mr. 10.2.e 10.2.e

Delegation of the Norwegian Ministry of Finance:
Mr. 10.2.e 10.2.e
Mr. 10.2.e 10.2.e
Ms. 10.2.e

Delegation of the Netherlands Ministry of Finance:
Mr. 10.2.e 10.2.e
Mr. 10.2.e 10.2.e
Ms. 10.2.e 10.2.e

During a competent authority discussion between the two countries (May 2009, the Hague), the idea of an amending protocol to the existing treaty had been born.

During the meeting in Oslo (April 2011) the delegations discussed - on a tentative basis - the following possible amendments to the Dutch Norwegian tax treaty which could be implemented through an amending protocol. The discussions took place in a friendly atmosphere.

buiten verzoek

buiten verzoek

buiten verzoek

Pensions
With respect to private pensions, the existing treaty attributes the right to levy tax to the state of residency. During the meeting both delegations agreed on the principle to amend the existing treaty as follows: the source state may fully tax pensions, annuities and social security pensions. The state of residency is allowed to include such pension income in its tax base and should provide its normal double taxation relief.

There was some discussion about the definition of "source state": from a Norwegian point of view it would be relevant that the payer of the pension would be a Norwegian resident (in Norway not for all pensions a tax relief in the build-up phase would be granted). From a Dutch point of view, the state that has granted tax relief in the build-up phase would be regarded as the "source state". The idea was discussed to combine the two definitions.

The Netherlands proposed to include a special provision for small pensions: the right to levy tax would be attributed to the state of residence (instead of source state). Small pensions would be defined as being pension income not exceeding 10,000 Euro per annum. This provision was not well received by Norway, as under certain circumstances small pensions would not be subject to tax in Norway and Norway therefore suggested to delete this provision (paragraphs 2 and 5 of the Dutch text proposal).

It was discussed that for "running" private pensions and social security pensions a transition provision should be included. Norway suggested to use a grandfathering clause, stating that for running pensions the country of residency would be attributed the right to tax the pension income.

The Netherlands proposed a special provision regarding redemption of pension rights and suggested to retain such provision in order to explicitly state that a redemption of pension rights would qualify as pension.

Norway proposed a special provision for alimony. The Netherlands will check and revert to that respect.

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10.2.e 10.2.e

buiten verzoek

Provisions regarding elimination of double taxation
Norway proposed a new text for paragraph 1 of Article 23 providing the Norwegian elimination of double taxation due to amendments in their national tax law. In 1992 Norway altered the national tax relief provisions from the exemption method to the credit method, furthermore the Norwegian split tax rate for corporate income tax was altered to one overall tax rate.
The Netherlands will propose an up-to-date text for the elimination of double taxation for Dutch tax purposes, to be included in the 2nd paragraph of Article 23.

Furthermore Norway suggested to delete the Articles XIII, IX, X and XI of the Protocol to the treaty and to delete paragraph 8 and 9 of Article 24 (Offshore activities). Such provisions became superfluous due to the above mentioned changes in the Norwegian tax system.

buiten verzoek

buiten verzoek

10.2.e

10.2.e

for Norway: 10.2.e

for the Netherlands: 10.2.e

Raad van State

Ministerie van Financiën
IFZ-2013-368
Ontv. 31-5-2013
Uiterl. afdoening
Dossiernummer
Trefwoord/DSP code
Paraaf voor archiveren

AFSCHRIFT

No.W06.13.0132/III 's-Gravenhage, 29 mei 2013

Bij Kabinetsmissive van 17 mei 2013, no.13.000976, heeft Uwe Majesteit, op voordracht van de Minister van Buitenlandse Zaken, mede namens de Staatssecretaris van Financiën, bij de Afdeling advisering van de Raad van State ter overweging aanhangig gemaakt het protocol tot wijziging van de Overeenkomst tussen het Koninkrijk der Nederlanden en het Koninkrijk Noorwegen tot het vermijden van dubbele belasting en het voorkomen van het ontgaan van belasting met betrekking tot belastingen naar het inkomen en naar het vermogen, met Protocol; Oslo, 23 april 2013, met toelichtende nota.

Dit protocol geeft de Afdeling advisering van de Raad van State geen aanleiding tot het maken van inhoudelijke opmerkingen. De Afdeling geeft U in overweging goed te vinden dat bedoeld protocol wordt overgelegd aan de beide kamers der Staten-Generaal.

Gelet op artikel 26, zesde lid jo vijfde lid, van de Wet op de Raad van State, is de Afdeling van oordeel dat openbaarmaking van dit advies achterwege kan blijven.

De vice-president van de Raad van State,

(get.) Donner

AAN DE KONING

Ministerie van Financiën

16/0

TER INFORMATIE/BESLISSING
Aan
de Staatssecretaris

Directie Internationale Fiscale Zaken

Inlichtingen
10.2.e
10.2.e @minfin.nl

Datum
1 augustus 2013

Notitienummer
IFZ/2013/527

Rubriek
Totstandkoming verdragen\Directe belastingen/Noorwegen, VK, China

Auteur
10.2.e

Van
de directeur Internationale Fiscale zaken 13/8

Kopie aan
- Minister
- 2x PA
- Communicatie

Bijlagen
6

notitie

Advies Raad van State inzake Protocol Noorwegen, buiten verzoek

Paraaf de Staatssecretaris	Paraaf	Paraaf
10.2.e	10.2.e	10.2.e

Aanleiding

Inleiding
Onlangs heeft de Raad van State adviezen uitgebracht over:
- het Protocol tot wijziging van het belastingverdrag Nederland-Noorwegen (d.d. 29 mei 2013, nr. W06.13.0132/III);
- buiten verzoek
-

De Protocollen en het Verdrag en de bijbehorende toelichtende nota's hebben de Raad van State geen aanleiding gegeven tot het maken van inhoudelijke opmerkingen. Wel zijn door de Raad ondershands enkele redactionele opmerkingen gemaakt die in de toelichtende nota's zijn verwerkt.

Verzoek
Omdat ook wijzigingen zijn aangebracht op de laatste pagina's van de toelichtende nota's wordt u verzocht bijgevoegde gewijzigde toelichtende nota's inzake de bovengenoemde Protocollen en Verdragen opnieuw (in tweevoud) te ondertekenen. De stukken kunnen daarna naar de Tweede Kamer worden gezonden ter ratificatie.