
DRAFT STATUTORY INSTRUMENTS

2005 No.

INCOME TAX

The Tax Information Exchange Agreement
(Taxes on Income) (Aruba) Order 2005

Made - - - - 2005

THE TAX INFORMATION EXCHANGE AGREEMENT
(TAXES ON INCOME) (ARUBA) ORDER 2005

1. Citation
2. Declaration about exchange of information
Signature

SCHEDULE — CONVENTION BETWEEN THE KINGDOM OF THE
NETHERLANDS IN RESPECT OF ARUBA AND THE
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN
IRELAND CONCERNING THE AUTOMATIC EXCHANGE OF
INFORMATION ABOUT SAVINGS INCOME IN THE FORM OF
INTEREST PAYMENTS

The Government of the Kingdom of the Netherlands in respect...

Article 1

General Scope

1. This Convention shall apply to interest paid by a paying...
2. The scope of this Convention shall be limited to taxation...
3. As regards the Kingdom of the Netherlands, this Agreement shall...

Article 2

Definitions

1. For the purposes of this Convention, unless the context otherwise...
2. For the purposes of this Convention, in the provisions of...

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 paying...
2. The communication of information shall be automatic and shall take...
3. Information exchange under this Convention shall be treated by the...

Article 5

Transposition

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

Article 6

Annex

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

Article 7

Entry Into Force

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

Article 8

Termination

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

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Annex

Text of Article 7 of Directive 77/799/EEC of the Council...

1. Provisions relating to secrecy
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
10 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,...

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Note from the Kingdom of the Netherlands in respect of Aruba

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,

Explanatory Note