

Directe belastingen, internationale inlichtingenuitwisseling; Tsjechië

9 november 2015

Nr. DGB 2015 -5294 M

Directoraat-generaal Belastingdienst, Cluster Fiscaliteit

De staatssecretaris van Financiën maakt het volgende bekend.

Dit besluit bevat een bekendmaking van het in oktober 2015 tussen de bevoegde autoriteiten van Nederland en Tsjechië gesloten Arrangement (administratieve regeling) inzake automatische uitwisseling van fiscale inlichtingen en de uitvoering van gelijktijdige belastingcontroles. De regeling vervangt het Memorandum van Overeenstemming tussen Tsjechië en Nederland inzake de stroomlijning en intensivering van wederzijdse bijstand in belastingzaken van 2006 (Staatscourant 2007, 39), dat met de nieuwe regeling wordt ingetrokken.

De regeling geeft categorieën weer voor de automatische uitwisseling van fiscale inlichtingen, zoals over onroerende zaken, royalty's, inkomsten uit zelfstandige arbeid, salarissen, lonen en andere soortgelijke beloningen, directeursbeloningen en andere soortgelijke betalingen, alsmede pensioenen (inclusief overheidspensioenen), lijfrenten, sociale zekerheidsuitkeringen en andere soortgelijke beloningen.

De regeling is op 14 oktober 2015 in werking getreden.

Arrangement between the competent authorities of the Czech Republic and the Netherlands on the automatic exchange of information for tax purposes and conduct of simultaneous tax examinations

The competent authorities of the Czech Republic and the Netherlands (hereinafter referred to as “the Participants”),

Further to the provisions of Council Directive No 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation (hereinafter referred to as “the Directive”),

The Convention between the Kingdom of the Netherlands and the Czechoslovak Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital of 4 March 1974 (hereinafter referred to as “the Convention”), including the Protocols of 26 June 1996 and 31 May 2013,

The provisions with regard to the exchange of information of the Convention on mutual administrative assistance in tax matters, closed in Strasbourg on 25 January 1988, as amended by the Protocol done in Paris on 27 May 2010,

And both Participants having the desire to improve and intensify mutual assistance between the Czech Republic and the Netherlands,

Have agreed the following:

COMPETENT AUTHORITIES

Article 1

1. For the application of this Arrangement the competent authorities are:

In the Czech Republic:
General Financial Directorate,
Direct Taxes Department,
Direct Taxes International Cooperation Unit,
Lazarska 15/7,
117 22 Prague 1
Czech Republic

In the Netherlands:
Belastingdienst / Central Liaison Office,
P.O. Box 378,
7600 AL Almelo
The Netherlands

2. The Participants will inform each other by exchange of letters about the names and addresses of the authorized representatives and about any subsequent changes in these representatives.

AUTOMATIC EXCHANGE OF INFORMATION

Article 2

The competent authorities will automatically provide each other with information about:

- a. Immovable property (Organization for Economic Cooperation and Development (OECD) code 6);
as far as the Netherlands is concerned: ownership and value of immovable property;
as far as the Czech Republic is concerned: income and ownership of immovable property.
- b. Royalties, if available (OECD code 12);
- c. Income from independent personal services or other activities of an independent character (including commissions, fees, brokers' fees and other remunerations paid to individuals or companies of the other State) (OECD code 14);
- d. income consisting of salaries, wages and other similar remuneration (OECD code 15);
- e. directors' fees and other payments (OECD code 16);
- f. pensions (including public pensions), other similar remuneration, annuities and social security payments (OECD code 18).

VARIOUS PROVISIONS

Article 3

If the information provided is found to be incorrect or incomplete, the competent authorities will contact each other about this as soon as possible. The same will apply to technical problems or difficulties in converting the data provided.

Article 4

The information referred to in article 2 will be provided periodically and at least once per calendar year. Information with regard to a certain calendar year is provided instantly – if possible – and at any rate within six months after the end of the calendar year it relates to.

Article 5

The information referred to in article 2 will be provided electronically by CCN mail in the standard OECD format (latest version) or format agreed in accordance with the Directive. The information to be exchanged will also include tax identification numbers, names, dates of birth and addresses, if available.

Article 6

In case one of the competent authorities is not able to provide the information referred to in article 2 in an automatic way, the information may be provided spontaneously as well.

SIMULTANEOUS TAX EXAMINATIONS

Article 7

1. To achieve more efficiency in the exchange of information and to deal more effectively with cases of tax avoidance or tax evasion the competent authorities may conduct simultaneous tax examinations of selected taxpayers, or groups of taxpayers, carrying on activities in both the Czech Republic and the Netherlands.

"Simultaneous tax examination" means an arrangement between both competent authorities in which they agree, when the tax situation of one or more taxpayers is of common or related interest, to conduct simultaneous tax examinations on their own territory in order to exchange any relevant information they may so obtain, if such examinations are considered more efficient than examinations by only one State.

2. For the procedures for case selection and examination procedures the EU MLC-guide will be followed.

APPLICATION AND TITLE

Article 8

1. This Arrangement will take effect from the last date of signature and can be amended at any time after written agreement between the Participants.

2. This Arrangement is entered into force for an indefinite period. It may be terminated by means of a written notification by one of the Participants and ends six months after receipt of such notification.

3. From the date of entry into force of this Arrangement, the Memorandum of Understanding between the Czech Republic and the Netherlands for the streamlining and intensification of mutual assistance in tax matters of 2006 will be repealed.

Article 9

The signatories decide to meet in order to review this Arrangement at the end of five years from the date of its coming into effect, unless they notify one another in writing that no review is necessary. However, at any time questions concerning revision may be taken up at the request of one of the signatories.

Article 10

This Arrangement may be referred to as “Arrangement between the Czech Republic and the Netherlands on the automatic exchange of information for tax purposes”.

Signed in duplicate in the English language.

Prague, 14 October 2015

For the Competent Authority of the Czech Republic,

Jitka Fucíková
Director of the Direct Taxes Department
General Financial Directorate

The Hague, 28 September 2015

For the Competent Authority of the Netherlands,

Peter Veld
Commissioner of the Netherlands Tax
and Customs Administration