

<b>DTT Provision</b>	<b>Deviation(s)/addition(s)</b>
<b>Residency</b>	Include specifically in DTT that tax exempt bodies are considered residents (except for abusive situations).
<b>Investment companies</b>	<ul style="list-style-type: none"> <li>• Exclude so-called '<i>vrijgestelde beleggingsinstellingen</i>' and similar foreign regimes from DTT benefits.</li> <li>• 15% (portfolio dividend withholding tax rate) source taxation on dividend distributions to or by so-called '<i>fiscale beleggingsinstellingen</i>' (fiscal investment institution).</li> </ul>
<b>Offshore permanent establishment</b>	Expand the permanent establishment definition to short-term offshore activities, resulting in a taxing right for the Netherlands for offshore activities on the Dutch continental shelf or Dutch exclusive economic zone in relation to business income, employment income and relief for double taxation.
<b>Dividend, interest and royalty income</b>	<ul style="list-style-type: none"> <li>• Exclusive taxation by state of residency (i.e. no source taxation) on non-portfolio dividend distributions and interest income, except to apply the conditional withholding tax on interest and royalties (See also below 'Tax treaties with specific groups of countries').</li> <li>• If source taxation on non-portfolio dividend, interest and royalty income is agreed, the Netherlands strives to include exceptions to it (e.g. in line with the most recent OECD commentary).</li> </ul>
<b>Substantial interest income</b>	<ul style="list-style-type: none"> <li>• Include special clauses in the dividend income provision and capital gains provision to assure Dutch taxation of substantial interest income (i.e. income of shareholders of at least 5% in a Dutch company) after emigration of substantial shareholders (in relation to income accrued in the Netherlands).</li> </ul>
<b>Income in relation to share buy-back or liquidation</b>	The Netherlands strives to include that income in relation to a share buy-back or liquidation of a company is exclusively governed by the dividend income provision.
<b>Capital gains on shares in real estate companies</b>	The Netherlands strives for exclusive resident state taxation on capital gains upon the alienation of shares in a real estate company. Source taxation on such capital gains should be limited to abusive situations.
<b>Entertainers and sportspersons</b>	The Netherlands strives for a limited taxation in the source state for entertainers and sportspersons. Further investigation is required to see if it is feasible to introduce a limited taxation in the Netherlands for foreign entertainers and sportspersons performing in the Netherlands.
<b>Pensions, social security and annuities</b>	The Netherlands strives for source state taxation for certain annuities and social security payments.
<b>Credit method for statutory directors and supervisory board members</b>	The Netherlands will only apply the credit method to provide relief for double taxation in relation to income earned by statutory directors and supervisory board members.
<b>Deeming provisions</b>	The Netherlands strives to include in DTTs that deeming provisions included in Dutch domestic tax law, equally apply at the level of DTTs.