**Protocol**

**between**

**the Slovak Republic**

**and the Kingdom of the Netherlands**

**Amending**

**the Convention between the Czechoslovak Socialist Republic and the Kingdom of the Netherlands for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and Capital, with Protocol**

The Slovak Republic

and

the Kingdom of the Netherlands

Desiring to amend the Convention between the Czechoslovak Socialist Republic and the Kingdom of the Netherlands for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, with Protocol, signed at Prague on 4 March 1974, as amended by the Protocol, signed at Bratislava on 16 February 1996 (in this Protocol referred to as “the Convention”),

Have agreed as follows:

**Article 1**

Article 19 of the Convention shall be amended by replacing the phrase ”paragraph 1” by “paragraph 2”.

**Article 2**

Article 20 of the Convention shall be replaced by the following Article:

**“Article 20
Government service**

(1) a) Salaries, wages and other similar remuneration paid by one of the States or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority may be taxed in that State.

b) However, such salaries, wages and other similar remuneration shall be taxable only in the other State if the services are rendered in that State and the individual is a resident of that State who:

(i) is a national of that State; or

(ii) did not become a resident of that State solely for the purpose of rendering the services.

(2) a) Notwithstanding the provisions of paragraph 1, pensions and other similar remuneration paid by, or out of funds created by, one of the States or a political subdivision or a local authority thereof to an individual in respect of services rendered to that State or subdivision or authority may be taxed in that State.

b) However, such pensions and other similar remuneration shall be taxable only in the other State if the individual is a resident of, and a national of, that State.

(3) The provisions of Articles 16, 17 and 19 shall apply to salaries, wages, pensions, and other similar remuneration in respect of services rendered in connection with a business carried on by a State or a political subdivision or a local authority thereof.”

**Article 3**

Article 25 of the Convention shall be amended by replacing in subparagraph 2 of paragraph A “Article 20” by “paragraphs 1 (subparagraph a) and 2 (subparagraph a) of Article 20”.

**Article 4**

This Protocol, which shall form an integral part of the Convention, shall enter into force on the first day of the second month after the States have notified each other in writing through diplomatic channels that the constitutional or internal requirements for the entry into force of this Protocol have been complied with, and its provisions shall have effect for taxable years and periods beginning on or after the first day of January in the calendar year following that in which the Protocol has entered into force.

**Article 5**

This Protocol shall remain in force as long as the Convention remains in force.

In witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

Done in duplicate at Bratislava, this 7th June 2010, in the Slovak, Netherlands and English languages, the three texts being equally authentic. In case there is any divergence of interpretation between the Slovak and Netherlands texts, the English text shall prevail.

For the Slovak Republic For the Kingdom of the Netherlands

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