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STATUTORY INSTRUMENTS

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**2005 No. 1458**

**INCOME TAX**

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

*Made - - - - 7th June 2005*

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

1. Citation
2. Declaration about exchange of information  
Signature

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SCHEDULE —

PART I — 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...

Article 2

**Definitions**

(1) For the purposes of this Convention, unless the context...

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### 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...

### 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...

#### **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

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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,...

John Grant  
Permanent Representative of the United Kingdom of Great Britain and...

*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 the foregoing...  
Please accept, Sir, the assurance of my highest consideration,  
The Minister Plenipotentiary  
A.A. Tromp-Yarzagaray  
The Hague, April 11 2005

Explanatory Note