

	Covered Tax Agreement			
	Art. 2			
	NL	BE	LUX	CH
Argentina	Yes	Yes	No DTT	Yes
Australia	Yes	Yes	No DTT	No
Austria	Yes	Yes	Yes	Yes
Belgium	No	-	Yes	No
Canada	Yes	Yes	Yes	No
Chile	No DTT	Yes	No DTT	Yes
China (People's Republic of)	Yes	Yes	Yes	No
Cyprus	No DTT	Yes	No DTT	No
Czech Republic	Yes	Yes	Yes	Yes
Denmark	No	Yes	Yes	No
France	Yes	Yes	Yes	No
Germany	Yes	No	Yes	No
Greece	Yes	Yes	Yes	No
Hong Kong (China)	Yes	Yes	Yes	No
India	Yes	Yes	Yes	Yes
Indonesia	Yes	Yes	Yes	No
Ireland	No	Yes	Yes	No
Israel	Yes	Yes	Yes	No
Italy	Yes	Yes	Yes	Yes
Japan	Yes	No	Yes	No
Korea	Yes	Yes	Yes	No
Luxembourg	Yes	Yes	-	Yes
Malta	Yes	Yes	Yes	No
Mexico	Yes	Yes	Yes	No
Netherlands	-	No	Yes	No
Poland	No	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes
Romania	Yes	Yes	Yes	No
Russia	Yes	Yes	Yes	No
Singapore	Yes	Yes	Yes	No
Spain	No	Yes	Yes	No
Sweden	Yes	Yes	Yes	No
Switzerland	No	No	Yes	-
Turkey	Yes	Yes	Yes	Yes
United Kingdom	Yes	Yes	Yes	No
Uruguay	No DTT	Yes	Yes	No

	Principal Purpose Test			
	Art. 7(1) - 7(5)			
	NL	BE	LUX	CH
PPT applies	PPT applies	No DTT	PPT applies	
PPT + DR applies	PPT + DR applies	No DTT	x	
PPT applies	PPT applies	PPT applies	PPT applies	
x	-	PPT + DR applies	x	
PPT applies, but intended as interim measure by treaty partner	PPT applies, but intended as interim measure by treaty partner	PPT applies, but intended as interim measure by treaty partner	x	
No DTT	PPT applies, but intended as interim measure by treaty partner	No DTT	PPT applies, but intended as interim measure by treaty partner	
PPT applies	PPT applies	PPT applies	x	
No DTT	PPT + DR applies	No DTT	x	
PPT + DR applies	PPT + DR applies	PPT + DR applies	PPT applies	
x	PPT applies	PPT applies	x	
PPT applies	PPT applies	PPT applies	x	
PPT applies	x	PPT applies	x	
PPT applies	PPT applies	PPT applies	x	
PPT applies to the extent existing CTA provisions are incompatible	PPT applies	PPT applies	x	
PPT applies	PPT applies	PPT applies	PPT applies to the extent existing CTA provisions are incompatible	
PPT applies	PPT applies	PPT applies	x	
x	PPT + DR applies	PPT + DR applies	x	
PPT applies	PPT applies	PPT applies	PPT applies	
PPT applies	PPT applies	PPT applies	PPT applies	
PPT applies	x	PPT applies	x	
PPT + DR applies	PPT + DR applies	-	PPT applies	
PPT + DR applies	PPT + DR applies	PPT + DR applies	-	
PPT applies	PPT applies	PPT applies	x	
-	x	PPT + DR applies	x	
x	PPT applies, but intended as interim measure by treaty partner	PPT applies, but intended as interim measure by treaty partner	PPT applies, but intended as interim measure by treaty partner	
PPT applies	PPT applies	PPT applies	PPT applies	
PPT applies	PPT applies	PPT applies	x	
PPT applies	PPT applies	PPT applies	x	
PPT + DR applies	PPT + DR applies	PPT + DR applies	x	
x	PPT applies	PPT applies	x	
PPT applies	PPT applies	PPT applies	x	
PPT applies	x	PPT applies	-	
PPT applies	PPT applies	PPT applies	PPT applies	
PPT + DR applies	PPT + DR applies	PPT + DR applies	x	
No DTT	PPT + DR applies	PPT + DR applies	x	