



Treaties Division

MINBUZA-2015.544483

The Ministry of Foreign Affairs of the Kingdom of the Netherlands presents its compliments to the Embassy of the United States of America and acknowledges receipt of the Embassy's note 208/15 dated September 28, 2015, regarding the Agreement between the Kingdom of the Netherlands, in respect of Curaçao, and the United States of America to Improve International Tax Compliance and to Implement FATCA, signed at Willemstad December 16, 2014, which is not yet in force, which note reads as follows:

"The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of the Kingdom of the Netherlands and refers the Ministry to the Agreement between the United States of America and the Kingdom of the Netherlands, in respect of Curaçao, to Improve International Tax Compliance and to Implement the Foreign Account Tax Compliance Act (FATCA), signed at Willemstad December 16, 2014, which is not yet in force (the "Agreement").

The Embassy notes that paragraph 10 of Article 3 of the Agreement provides: "This Agreement shall terminate on September 30, 2015, if Article 2 of this Agreement is not in effect for either Party pursuant to paragraph 9 of this Article by that date."

In connection with the Agreement, the Embassy, on behalf of the Government of the United States of America, proposes the following:

Notwithstanding paragraph 10 of Article 3 of the Agreement, the Agreement shall not terminate as stated in that paragraph.

However, the Agreement shall terminate 12 months following its entry into force if Article 2 of the Agreement is not in effect for either Party pursuant to paragraph 9 of Article 3 of the Agreement by that date.



If the foregoing is acceptable to the Kingdom of the Netherlands, in respect of Curaçao, the Embassy further proposes that the present note and the Ministry's affirmative note in reply shall constitute an agreement between the United States of America and the Kingdom of the Netherlands, in respect of Curaçao ("Supplemental Agreement"), that shall enter into force on the date of the written notification by the Kingdom of the Netherlands to the United States of America that it has completed the necessary internal procedures for entry into force of both the Agreement and the Supplemental Agreement.

The Embassy of the United States of America avails itself of the opportunity to renew to the Ministry of Foreign Affairs of the Kingdom of the Netherlands the assurances of its highest consideration."

The Ministry informs the Embassy that the Kingdom of the Netherlands, in respect of Curaçao, accepts the proposals set forth in the Embassy's note. Therefore, the Embassy's note and the present note shall constitute an agreement between the United States of America and the Kingdom of the Netherlands, in respect of Curaçao, which shall enter into force on the date of the written notification by the Kingdom of the Netherlands to the United States of America that it has completed the necessary internal procedures for entry into force of both the Agreement and the Supplemental Agreement.

The Ministry of Foreign Affairs of the Kingdom of the Netherlands avails itself of the opportunity to renew to the Embassy of the United States of America the assurances of its highest consideration.

Ministry of Foreign Affairs,

The Hague, September 29, 2015



No. 208/15

The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of the Kingdom of the Netherlands and refers the Ministry to the Agreement between the United States of America and the Kingdom of the Netherlands, in respect of Curaçao, to Improve International Tax Compliance and to Implement the Foreign Account Tax Compliance Act (FATCA), signed at Willemstad December 16, 2014, which is not yet in force (the “Agreement”).

The Embassy notes that paragraph 10 of Article 3 of the Agreement provides: “This Agreement shall terminate on September 30, 2015, if Article 2 of this Agreement is not in effect for either Party pursuant to paragraph 9 of this Article by that date.”

In connection with the Agreement, the Embassy, on behalf of the Government of the United States of America, proposes the following:

**DIPLOMATIC NOTE**

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However, the Agreement shall terminate 12 months following its entry into force if Article 2 of the Agreement is not in effect for either Party pursuant to paragraph 9 of Article 3 of the Agreement by that date.

If the foregoing is acceptable to the Kingdom of the Netherlands, in respect of Curaçao, the Embassy further proposes that the present note and the Ministry's affirmative note in reply shall constitute an agreement between the United States of America and the Kingdom of the Netherlands, in respect of Curaçao ("Supplemental Agreement"), that shall enter into force on the date of the written notification by the Kingdom of the Netherlands to the United States of America that it has completed the necessary internal procedures for entry into force of both the Agreement and the Supplemental Agreement.

The Embassy of the United States of America avails itself of the opportunity to renew to the Ministry of Foreign Affairs of the Kingdom of the Netherlands the assurances of its highest consideration.

Embassy of the United States of America,

The Hague, September 28, 2015.

