



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
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Analysis and Coordination of tax policies

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EC Law and Tax Treaties

Annex B The network of bilateral tax treaties

Workshop of Experts

Tuesday, July 5, 2005
Charlemagne Building, Room S2
rue de la Loi / Wetstraat 170, Brussels

Working document

INTRODUCTION

The first graph shows the bilateral tax treaties on income and capital existing between each of the 'old' EU Members and the 'new' EU Member States.

The graph does not show the agreements covering taxes on gifts and inheritances and the other transport tax treaties. The graph also does not show the tax treaties on income and on capital not yet in force between those States which already have a similar treaty currently in force. The first date in each cell refers to the conclusion of the treaty, whilst the second one is its effective date. The latter, which is different from the date of entry into force, is retroactive in many cases. A few conventions are not in force yet.

It can be noticed that all the treaties concluded before 1990, and at present in force between the EU Members and the Czech Republic and Slovakia, have been concluded by the former Socialist Republic of Czechoslovakia, whilst the ones between the EU Members and Slovenia have been concluded by the Socialist Republic of Yugoslavia. The treaties between the EU Members and the Baltic Republics were all concluded after the dates on which the latter achieved the independence from U.S.S.R. (1990-1991).

The treaties network is not complete, since there are at present **134** bilateral treaties out of possible total of **150**.

The second graph shows the bilateral tax treaties on income and capital existing between each of the new Member States and the others. As in the first graph, the first date is the date of conclusion, whilst the second one is the effective date. Few treaties are not in force yet.

Neither this treaties network is complete, since there are at present **40** bilateral treaties on a possible total of **45**.

The network of bilateral tax treaties on income and capital in force among the 'old' EU Members has been recently completed **103/103**.

The total number of treaties of the whole network, taking in count the Nordic Convention between SW, DK and FIN, would consequently be **298**. At present the conventions existing in the whole network are **277**.

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AU	BE	DK	FIN	FR	DE	GR	IRL	IT	LU	NL	PT	ES	SE	UK
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CY	02/03/90 01/01/91	14/05/96 01/01/00	26/05/81 01/01/80		18/12/81 01/01/83	09/05/74 01/01/70	30/03/68 01/01/67	24/09/68 01/01/62	24/04/74 01/01/70				25/10/88 01/01/88	20/06/74 01/01/73	
CZ	07/03/78 01/01/79	16/12/96 01/01/01	05/05/82 01/01/83	02/12/94 01/01/96	01/06/73 01/01/75	19/12/80 01/01/84	23/10/86 01/01/90	14/11/95 01/01/97	05/05/81 01/01/85	18/03/91 01/01/93	04/03/74 01/01/72	24/05/94 01/01/98	08/05/80 01/01/82	16/02/79 01/01/81	05/11/90 01/01/92
EE	05/04/01 01/01/03	5/11/99 01/01/04	04/05/93 01/01/94	23/03/93 01/01/94	28/10/97 01/01/96	29/11/96 01/01/94		16/12/97 01/01/99	20/03/97 01/01/01		14/03/97 01/01/95	13/05/03 01/01/05	03/09/03 01/01/05	05/04/93 01/01/94	12/05/94 01/01/95
HU	25/02/75 01/01/76	19/07/82 01/01/84	24/10/78 01/01/80	25/10/78 01/01/82	28/04/80 01/01/82	18/07/77 01/01/80	25/05/83 01/01/85	25/04/95 01/01/97	16/05/77 01/01/80	15/01/90 01/01/90	05/06/86 01/01/88	16/05/95 01/01/00	09/07/84 01/01/88	12/10/81 01/01/83	28/11/77 01/01/79
LV		21/04/99 01/01/04	10/12/93 01/01/94	23/03/93 01/01/94	14/04/97 01/01/02	21/02/97 01/01/96	27/03/02 01/01/06	13/11/97 01/01/99	21/04/97 not in force		14/03/94 01/01/96	19/06/01 01/01/04	04/9/03 01/01/05	05/04/93 01/01/94	08/05/96 01/01/97
LT		26/11/98 01/01/04	13/10/93 01/01/94	30/04/93 01/01/94	07/07/97 01/01/97	22/07/97 11/11/95	15/05/02 not in force	18/11/97 01/01/99	04/04/96 01/01/00		16/06/99 01/01/01	14/02/01 01/01/04	22/7/03 1/1/04	27/09/93 01/01/94	19/03/01 01/01/02
MT	29/05/78 01/01/77	28/06/74 01/01/76	13/07/98 01/01/99	30/10/00 01/01/02	25/06/77 01/01/79	08/03/01 01/01/02			16/07/81 01/01/76	29/04/94 01/01/96	18/5/77 01/01/76	26/01/01 01/01/03		09/10/95 01/01/97	12/05/94 01/01/96
PL	13/01/04 01/01/06	20/08/01 01/01/05	06/12/01 01/12/03	26/10/77 01/01/80	20/06/75 01/01/74	18/12/72 01/01/72	20/11/87 01/01/91	13/11/95 01/01/96	01/06/85 01/01/84	14/6/95 01/01/97	13/02/02 01/01/04	09/05/95 01/01/99	15/11/79 01/01/83	05/06/75 01/01/74	16/12/76 01/01/75
SK	07/03/78 01/01/79	15/01/97 01/01/00	05/05/82 01/01/83	15/02/99 01/01/01	01/06/73 01/01/75	19/01/2/80 01/01/84	23/10/86 01/01/90	08/06/99 01/01/00	05/05/81 01/01/85	18/03/91 01/01/93	14/03/74 01/01/72	05/06/01 01/01/05	08/05/80 01/01/82	16/02/79 01/01/81	05/11/90 01/01/92
SL	01/10/97 01/01/99	22/06/98 01/01/03	02/05/01 01/01/03	19/09/03 01/01/05	28/03/74 01/01/75	26/03/87 01/01/89	05/06/01 01/01/04	12/03/02 01/01/03	24/02/82 01/01/86	02/04/01 01/01/03	22/02/82 01/01/84	05/03/03 01/01/05	23/05/01 01/01/03	18/06/80 01/01/82	06/11/81 01/01/83

The first date is referring to the conclusion of the treaty. The second one is the effective date of the treaty.

2	CY	CZ	EE	HU	LV	LT	MT	PL	SK	SL
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CY	—									
CZ	15/04/80 01/01/81	—								
EE		24/10/94 01/01/96	—							
HU	30/11/81 01/01/82	14/01/93 01/01/95	11/09/02 01/01/05	—						
LV		25/10/94 01/01/96	11/02/02 01/01/02	14/05/04 01/01/05	—					
LT		27/10/94 01/01/96	13/09/93 01/01/94	12/05/04 01/01/05	17/12/93 1/1/95	—				
MT	22/10/93 01/01/94	21/06/96 01/01/98	03/05/01 01/01/04	6/8/91 1/1/93	22/5/00 1/1/01	17/5/01 1/1/05	—			
PL	04/06/92 01/01/92	24/06/93 01/01/94	09/05/94 01/01/95	23/9/92 1/1/96	17/11/93 1/1/95	20/1/94 1/1/95	7/1/94 1/1/95	—		
SK	15/04/80 01/01/81	17/05/02 01/01/04	21/10/03 not in force	5/8/94 1/1/96	11/3/99 1/1/01	15/3/01 1/1/03	7/9/99 1/1/01	18/8/94 1/1/96	—	
SL	29/06/85 01/01/87	13/06/97 01/01/99		17/10/85 1/1/88	17/4/02 1/1/03	23/5/00 1/1/03	8/10/02 1/1/04	28/6/96 1/1/99	14/05/03 01/01/05	—

The first date is referring to the conclusion of the treaty. The second one is the effective date of the treaty.

	AU	BE	DK	FIN	FR	DE	GR	IRL	IT	LU	NL	PT	ES	SE
BE	29/12/71 01/01/74													
DK	23/10/61 01/01/59	16/10/69 01/01/71												
FIN	26/07/00 01/01/02	18/05/76 01/01/79	23/09/96 01/01/98 (Nordic)											
FR	26/03/93 01/01/95	10/03/64 01/01/65	08/02/57 01/01/58	11/09/70 01/01/70										
DE	24/08/00 01/01/03	11/04/67 01/01/66	22/11/95 01/01/97	05/07/79 01/01/81	21/07/59 01/01/57									
GR	22/09/70 01/01/72	24/05/68 01/01/66	18/05/89 01/01/93	21/01/80 01/01/82	21/08/63 01/01/65	18/04/66 01/01/64								
IRL	24/05/66 01/01/64	24/06/70 01/04/73	26/03/93 01/01/94	27/03/92 01/01/90	21/03/68 01/01/66	17/10/62 01/01/59	24/11/03 01/01/05							
IT	29/06/81 01/01/74	29/04/84 01/01/90	05/05/99 01/01/04	12/06/81 01/01/84	05/10/89 01/01/92	18/10/89 01/01/93	03/09/87 01/01/84	11/06/71 01/04/67						
LU	18/10/62 01/01/61	17/09/70 01/01/72	17/11/80 01/01/79	01/03/82 01/01/80	01/04/58 01/01/57	23/08/58 01/01/57	22/11/91 01/01/96	14/01/72 01/01/68	03/06/81 01/01/78					
NL	01/09/70 01/01/69	05/06/01 01/01/03	01/07/96 01/01/99	28/12/95 01/01/98	16/03/73 01/01/74	16/06/59 01/01/56	16/07/81 01/01/81	11/02/69 01/01/65	08/05/90 01/01/93	08/05/68 01/01/67				
PT	29/12/70 01/01/73	16/07/69 01/01/72	14/12/00 01/01/03	24/04/70 01/01/72	14/01/71 01/01/73	15/07/80 01/01/83	02/12/99 01/01/03	01/06/93 01/01/95	14/05/80 01/01/83	25/05/99 01/01/01	20/09/99 01/01/01			
ES	20/12/66 01/01/68	01/06/95 01/01/03	03/07/72 01/01/74	15/11/76 01/01/69	10/10/95 01/01/98	05/12/66 01/01/68	04/12/00 01/01/03	10/02/94 01/01/95	08/09/77 01/01/69	03/06/86 01/01/88	16/06/71 01/01/73	26/10/93 01/01/96		
SE	14/05/59 01/01/59	05/02/91 01/01/91	23/09/96 01/01/98 (Nordic)	23/09/96 01/01/98 (Nordic)	27/11/90 01/01/93	14/07/92 01/01/95	06/10/61 01/01/63	08/10/86 01/01/89	06/03/80 01/01/84	14/10/96 01/01/99	8/06/91 1/01/93	29/08/02 01/01/00	16/06/76 01/01/75	
UK	30/04/69 01/01/69	01/06/87 01/01/90	11/11/80 01/01/78	17/07/69 01/01/68	22/05/68 01/01/66	26/11/64 01/01/60	25/06/53 01/03/51	02/06/76 01/04/74	21/10/88 01/01/91	24/05/67 01/01/66	07/11/80 06/04/81	27/03/68 01/01/70	21/10/75 01/01/76	30/08/83 01/01/85

