



TaxNewsFlash

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Announcement 2025-16: Competent authority arrangement under U.S.-Denmark treaty listing entities treated as “pension funds”

The [Internal Revenue Bulletin 2025-25](#) (dated June 16, 2025) includes Announcement 2025-16, providing a copy of a Competent Authority Arrangement (CAA) under paragraph 3 of Article 25 (Mutual Agreement Procedure) of the U.S.-Denmark income tax treaty. The CAA lists the types of pension entities or arrangements established in either Contracting State that will be treated as a “pension fund” for purposes of paragraph 3(c) of Article 10 (Dividends), as well as the application of Article 22 (Limitation on Benefits).

The CAA is effective for dividends paid on or after February 1, 2008.

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