



Convention on Mutual Administrative Assistance in Tax Matters as amended by the 2010 Protocol *

Strasbourg, 25.I.1988

Preamble

The member States of the Council of Europe and the member countries of the Organisation for Economic Co-operation and Development (OECD), signatories of this Convention,

Considering that the development of international movement of persons, capital, goods and services – although highly beneficial in itself – has increased the possibilities of tax avoidance and eva-sion and therefore requires increasing co-operation among tax authorities;

Welcoming the various efforts made in recent years to combat tax avoidance and tax evasion on an international level, whether bilaterally or multilaterally;

Considering that a co-ordinated effort between States is necessary in order to foster all forms of administrative assistance in matters concerning taxes of any kind whilst at the same time ensuring adequate protection of the rights of taxpayers;

Recognising that international co-operation can play an important part in facilitating the proper determination of tax liabilities and in helping the taxpayer to secure his rights;

Considering that fundamental principles entitling every person to have his rights and obligations determined in accordance with a proper legal procedure should be recognised as applying to tax matters in all States and that States should endeavour to protect the legitimate interests of taxpayers, including appropriate protection against discrimination and double taxation;

Convinced therefore that States should not carry out measures or supply information except in conformity with their domestic law and practice, having regard to the necessity of protecting the confidentiality of information, and taking account of international instruments for the protection of privacy and flows of personal data;

Convinced therefore that States should carry out measures or supply information, having regard to the necessity of protecting the confidentiality of information, and taking account of international instruments for the protection of privacy and flows of personal data; ⁽¹⁾

Considering that a new co-operative environment has emerged and that it is desirable that a multilateral instrument is made available to allow the widest number of States to obtain the benefits of the new co-operative environment and at the same time implement the highest international standards of co-operation in the tax field; ⁽²⁾

(*) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208), as from its entry into force on 1 June 2011.

(1) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

(2) Text added according to the provisions of the Protocol amending the Convention (CETS No. 208).

Desiring to conclude a convention on mutual administrative assistance in tax matters,

Have agreed as follows:

Chapter I – Scope of the Convention

Article 1 – Object of the Convention and persons covered

- 1 The Parties shall, subject to the provisions of Chapter IV, provide administrative assistance to each other in tax matters. Such assistance may involve, where appropriate, measures taken by judicial bodies.
- 2 Such administrative assistance shall comprise:
 - a exchange of information, including simultaneous tax examinations and participation in tax examinations abroad;
 - b assistance in recovery, including measures of conservancy; and
 - c service of documents.
- 3 A Party shall provide administrative assistance whether the person affected is a resident or national of a Party or of any other State.

Article 2 – Taxes covered

- 1 This Convention shall apply:
 - a to the following taxes:
 - i taxes on income or profits;
 - ii taxes on capital gains which are imposed separately from the tax on income or profits;
 - iii taxes on net wealth;imposed on behalf of a Party; and
 - b to the following taxes:
 - i taxes on income, profits, capital gains or net wealth which are imposed on behalf of political subdivisions or local authorities of a Party;
 - ii compulsory social security contributions payable to general government or to social security institutions established under public law, and
 - iii taxes in other categories, except customs duties, imposed on behalf of a Party, namely:
 - A estate, inheritance or gift taxes,
 - B taxes on immovable property,
 - C general consumption taxes, such as value-added or sales taxes,

- D specific taxes on goods and services such as excise taxes,
 - E taxes on the use or ownership of motor vehicles,
 - F taxes on the use or ownership of movable property other than motor vehicles,
 - G any other taxes.
- iv taxes in categories referred to in sub-paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.
- 2 The existing taxes to which the Convention shall apply are listed in Annex A in the categories referred to in paragraph 1.
- 3 The Parties shall notify the Secretary General of the Council of Europe or the Secretary General of OECD (hereinafter referred to as the "Depositaries") of any change to be made to Annex A as a result of a modification of the list mentioned in paragraph 2. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.
- 4 The Convention shall also apply, as from their adoption, to any identical or substantially similar taxes which are imposed in a Contracting State after the entry into force of the Convention in respect of that Party in addition to or in place of the existing taxes listed in Annex A and, in that event, the Party concerned shall notify one of the Depositaries of the adoption of the tax in question.

Chapter II – General definitions

Article 3 – Definitions

- 1 For the purposes of this Convention, unless the context otherwise requires:
- a the terms "applicant State" and "requested State" mean respectively any Party applying for administrative assistance in tax matters and any Party requested to provide such assistance;
 - b the term "tax" means any tax or social security contribution to which the Convention applies pursuant to Article 2;
 - c the term "tax claim" means any amount of tax, as well as interest thereon, related administrative fines and costs incidental to recovery, which are owed and not yet paid;
 - d the term "competent authority" means the persons and authorities listed in Annex B;
 - e the term "nationals" in relation to a Party means:
 - i all individuals possessing the nationality of that Party, and
 - ii all legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in that Party.

For each Party that has made a declaration for that purpose, the terms used above will be understood as defined in Annex C.

- 2 As regards the application of the Convention by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that Party concerning the taxes covered by the Convention.
- 3 The Parties shall notify one of the Depositaries of any change to be made to Annexes B and C. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depository in question.

Chapter III – Forms of assistance

Section I – Exchange of information

Article 4 – General provision ⁽¹⁾

- 1 The Parties shall exchange any information, in particular as provided in this section, that is foreseeably relevant for the administration or enforcement of their domestic laws concerning the taxes covered by this Convention.
- 2 Deleted.
- 3 Any Party may, by a declaration addressed to one of the Depositaries, indicate that, according to its internal legislation, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7.

Article 5 – Exchange of information on request

- 1 At the request of the applicant State, the requested State shall provide the applicant State with any information referred to in Article 4 which concerns particular persons or transactions.
- 2 If the information available in the tax files of the requested State is not sufficient to enable it to comply with the request for information, that State shall take all relevant measures to provide the applicant State with the information requested.

Article 6 – Automatic exchange of information

With respect to categories of cases and in accordance with procedures which they shall determine by mutual agreement, two or more Parties shall automatically exchange the information referred to in Article 4.

Article 7 – Spontaneous exchange of information

- 1 A Party shall, without prior request, forward to another Party information of which it has knowledge in the following circumstances:
 - a the first-mentioned Party has grounds for supposing that there may be a loss of tax in the other Party;
 - b a person liable to tax obtains a reduction in or an exemption from tax in the first-mentioned Party which would give rise to an increase in tax or to liability to tax in the other Party;

(1) Article amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

- c business dealings between a person liable to tax in a Party and a person liable to tax in another Party are conducted through one or more countries in such a way that a saving in tax may result in one or the other Party or in both;
 - d a Party has grounds for supposing that a saving of tax may result from artificial transfers of profits within groups of enterprises;
 - e information forwarded to the first-mentioned Party by the other Party has enabled information to be obtained which may be relevant in assessing liability to tax in the latter Party.
- 2 Each Party shall take such measures and implement such procedures as are necessary to ensure that information described in paragraph 1 will be made available for transmission to another Party.

Article 8 – Simultaneous tax examinations

- 1 At the request of one of them, two or more Parties shall consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each Party involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.
- 2 For the purposes of this Convention, a simultaneous tax examination means an arrangement between two or more Parties to examine simultaneously, each in its own territory, the tax affairs of a person or persons in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain.

Article 9 – Tax examinations abroad

- 1 At the request of the competent authority of the applicant State, the competent authority of the requested State may allow representatives of the competent authority of the applicant State to be present at the appropriate part of a tax examination in the requested State.
- 2 If the request is acceded to, the competent authority of the requested State shall, as soon as possible, notify the competent authority of the applicant State about the time and place of the examination, the authority or official designated to carry out the examination and the procedures and conditions required by the requested State for the conduct of the examination. All decisions with respect to the conduct of the tax examination shall be made by the requested State.
- 3 A Party may inform one of the Depositories of its intention not to accept, as a general rule, such requests as are referred to in paragraph 1. Such a declaration may be made or withdrawn at any time.

Article 10 – Conflicting information

If a Party receives from another Party information about a person's tax affairs which appears to it to conflict with information in its possession, it shall so advise the Party which has provided the information.

Section II – Assistance in recovery

Article 11 – Recovery of tax claims

- 1 At the request of the applicant State, the requested State shall, subject to the provisions of Articles 14 and 15, take the necessary steps to recover tax claims of the first-mentioned State as if they were its own tax claims.

- 2 The provision of paragraph 1 shall apply only to tax claims which form the subject of an instrument permitting their enforcement in the applicant State and, unless otherwise agreed between the Parties concerned, which are not contested. However, where the claim is against a person who is not a resident of the applicant State, paragraph 1 shall only apply, unless otherwise agreed between the Parties concerned, where the claim may no longer be contested.
- 3 The obligation to provide assistance in the recovery of tax claims concerning a deceased person or his estate, is limited to the value of the estate or of the property acquired by each beneficiary of the estate, according to whether the claim is to be recovered from the estate or from the beneficiaries thereof.

Article 12 – Measures of conservancy

At the request of the applicant State, the requested State shall, with a view to the recovery of an amount of tax, take measures of conservancy even if the claim is contested or is not yet the subject of an instrument permitting enforcement.

Article 13 – Documents accompanying the request

- 1 The request for administrative assistance under this section shall be accompanied by:
 - a a declaration that the tax claim concerns a tax covered by the Convention and, in the case of recovery that, subject to paragraph 2 of Article 11, the tax claim is not or may not be contested,
 - b an official copy of the instrument permitting enforcement in the applicant State, and
 - c any other document required for recovery or measures of conservancy.
- 2 The instrument permitting enforcement in the applicant State shall, where appropriate and in accordance with the provisions in force in the requested State, be accepted, recognised, supplemented or replaced as soon as possible after the date of the receipt of the request for assistance, by an instrument permitting enforcement in the latter State.

Article 14 – Time limits

- 1 Questions concerning any period beyond which a tax claim cannot be enforced shall be governed by the law of the applicant State. The request for assistance shall give particulars concerning that period.
- 2 Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 1, shall also have this effect under the laws of the applicant State. The requested State shall inform the applicant State about such acts.
- 3 In any case, the requested State is not obliged to comply with a request for assistance which is submitted after a period of 15 years from the date of the original instrument permitting enforcement.

Article 15 – Priority

The tax claim in the recovery of which assistance is provided shall not have in the requested State any priority specially accorded to the tax claims of that State even if the recovery procedure used is the one applicable to its own tax claims.

Article 16 – Deferral of payment

The requested State may allow deferral of payment or payment by instalments if its laws or administrative practice permit it to do so in similar circumstances, but shall first inform the applicant State.

Section III – Service of documents

Article 17 – Service of documents

- 1 At the request of the applicant State, the requested State shall serve upon the addressee documents, including those relating to judicial decisions, which emanate from the applicant State and which relate to a tax covered by this Convention.
- 2 The requested State shall effect service of documents:
 - a by a method prescribed by its domestic laws for the service of documents of a substantially similar nature;
 - b to the extent possible, by a particular method requested by the applicant State or the closest to such method available under its own laws.
- 3 A Party may effect service of documents directly through the post on a person within the territory of another Party.
- 4 Nothing in the Convention shall be construed as invalidating any service of documents by a Party in accordance with its laws.
- 5 When a document is served in accordance with this article, it need not be accompanied by a translation. However, where it is satisfied that the addressee cannot understand the language of the document, the requested State shall arrange to have it translated into or a summary drafted in its or one of its official languages. Alternatively, it may ask the applicant State to have the document either translated into or accompanied by a summary in one of the official languages of the requested State, the Council of Europe or the OECD.

Chapter IV – Provisions relating to all forms of assistance

Article 18 – Information to be provided by the applicant State

- 1 A request for assistance shall indicate where appropriate:
 - a the authority or agency which initiated the request made by the competent authority;
 - b the name, address, or any other particulars assisting in the identification of the person in respect of whom the request is made; ⁽¹⁾
 - c in the case of a request for information, the form in which the applicant State wishes the information to be supplied in order to meet its needs;
 - d in the case of a request for assistance in recovery or measures of conservancy, the nature of the tax claim, the components of the tax claim and the assets from which the tax claim may be recovered;

(1) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

- e in the case of a request for service of documents, the nature and the subject of the document to be served;
 - f whether it is in conformity with the law and administrative practice of the applicant State and whether it is justified in the light of the requirements of Article 21.2.g. ⁽¹⁾
- 2 As soon as any other information relevant to the request for assistance comes to its knowledge, the applicant State shall forward it to the requested State.

Article 19 – Deleted ⁽²⁾

Article 20 – Response to the request for assistance

- 1 If the request for assistance is complied with, the requested State shall inform the applicant State of the action taken and of the result of the assistance as soon as possible.
- 2 If the request is declined, the requested State shall inform the applicant State of that decision and the reason for it as soon as possible.
- 3 If, with respect to a request for information, the applicant State has specified the form in which it wishes the information to be supplied and the requested State is in a position to do so, the requested State shall supply it in the form requested.

Article 21 – Protection of persons and limits to the obligation to provide assistance ⁽³⁾

- 1 Nothing in this Convention shall affect the rights and safeguards secured to persons by the laws or administrative practice of the requested State.
- 2 Except in the case of Article 14, the provisions of this Convention shall not be construed so as to impose on the requested State the obligation:
- a to carry out measures at variance with its own laws or administrative practice or the laws or administrative practice of the applicant State;
 - b to carry out measures which would be contrary to public policy (ordre public);
 - c to supply information which is not obtainable under its own laws or its administrative practice or under the laws of the applicant State or its administrative practice;
 - d to supply information which would disclose any trade, business, industrial, commercial or professional secret, or trade process, or information the disclosure of which would be contrary to public policy (ordre public);
 - e to provide administrative assistance if and insofar as it considers the taxation in the applicant State to be contrary to generally accepted taxation principles or to the provisions of a convention for the avoidance of double taxation, or of any other convention which the requested State has concluded with the applicant State;

(1) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

(2) Article deleted according to the provisions of the Protocol amending the Convention (CETS No. 208).

(3) Article amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

- f to provide administrative assistance for the purpose of administering or enforcing a provision of the tax law of the applicant State, or any requirement connected therewith, which discriminates against a national of the requested State as compared with a national of the applicant State in the same circumstances;
 - g to provide administrative assistance if the applicant State has not pursued all reasonable measures available under its laws or administrative practice, except where recourse to such measures would give rise to disproportionate difficulty;
 - h to provide assistance in recovery in those cases where the administrative burden for that State is clearly disproportionate to the benefit to be derived by the applicant State.
- 3 If information is requested by the applicant State in accordance with this Convention, the requested State shall use its information gathering measures to obtain the requested information, even though the requested State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations contained in this Convention, but in no case shall such limitations, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because it has no domestic interest in such information.
- 4 In no case shall the provisions of this Convention, including in particular those of paragraphs 1 and 2, be construed to permit a requested State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

Article 22 – Secrecy

- 1 Any information obtained by a Party under this Convention shall be treated as secret and protected in the same manner as information obtained under the domestic law of that Party and, to the extent needed to ensure the necessary level of protection of personal data, in accordance with the safeguards which may be specified by the supplying Party as required under its domestic law. ⁽¹⁾
- 3 Such information shall in any case be disclosed only to persons or authorities (including courts and administrative or supervisory bodies) concerned with the assessment, collection or recovery of, the enforcement or prosecution in respect of, or the determination of appeals in relation to, taxes of that Party, or the oversight of the above. Only the persons or authorities mentioned above may use the information and then only for such purposes. They may, notwithstanding the provisions of paragraph 1, disclose it in public court proceedings or in judicial decisions relating to such taxes. ⁽¹⁾
- 3 If a Party has made a reservation provided for in sub-paragraph a of paragraph 1 of Article 30, any other Party obtaining information from that Party shall not use it for the purpose of a tax in a category subject to the reservation. Similarly, the Party making such a reservation shall not use information obtained under this Convention for the purpose of a tax in a category subject to the reservation.
- 4 Notwithstanding the provisions of paragraphs 1, 2 and 3, information received by a Party may be used for other purposes when such information may be used for such other purposes under the laws of the supplying Party and the competent authority of that Party authorises such use. Information provided by a Party to another Party may be transmitted by the latter to a third Party, subject to prior authorisation by the competent authority of the first-mentioned Party.

(1) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

Article 23 – Proceedings

- 1 Proceedings relating to measures taken under this Convention by the requested State shall be brought only before the appropriate body of that State.
- 2 Proceedings relating to measures taken under this Convention by the applicant State, in particular those which, in the field of recovery, concern the existence or the amount of the tax claim or the instrument permitting its enforcement, shall be brought only before the appropriate body of that State. If such proceedings are brought, the applicant State shall inform the requested State which shall suspend the procedure pending the decision of the body in question.

However, the requested State shall, if asked by the applicant State, take measures of conservancy to safeguard recovery. The requested State can also be informed of such proceedings by any interested person. Upon receipt of such information the requested State shall consult on the matter, if necessary, with the applicant State.

- 3 As soon as a final decision in the proceedings has been given, the requested State or the applicant State, as the case may be, shall notify the other State of the decision and the implications which it has for the request for assistance.

Chapter V – Special provisions

Article 24 – Implementation of the Convention

- 1 The Parties shall communicate with each other for the implementation of this Convention through their respective competent authorities. The competent authorities may communicate directly for this purpose and may authorise subordinate authorities to act on their behalf. The competent authorities of two or more Parties may mutually agree on the mode of application of the Convention among themselves.
- 2 Where the requested State considers that the application of this Convention in a particular case would have serious and undesirable consequences, the competent authorities of the requested and of the applicant State shall consult each other and endeavour to resolve the situation by mutual agreement.
- 3 A co-ordinating body composed of representatives of the competent authorities of the Parties shall monitor the implementation and development of this Convention, under the aegis of the OECD. To that end, the co-ordinating body shall recommend any action likely to further the general aims of the Convention. In particular it shall act as a forum for the study of new methods and procedures to increase international co-operation in tax matters and, where appropriate, it may recommend revisions or amendments to the Convention. States which have signed but not yet ratified, accepted or approved the Convention are entitled to be represented at the meetings of the co-ordinating body as observers.
- 4 A Party may ask the co-ordinating body to furnish opinions on the interpretation of the provisions of the Convention.
- 5 Where difficulties or doubts arise between two or more Parties regarding the implementation or interpretation of the Convention, the competent authorities of those Parties shall endeavour to resolve the matter by mutual agreement. The agreement shall be communicated to the co-ordinating body.
- 6 The Secretary General of OECD shall inform the Parties, and the Signatory States which have not yet ratified, accepted or approved the Convention, of opinions furnished by the co-ordinating body according to the provisions of paragraph 4 above and of mutual agreements reached under paragraph 5 above.

Article 25 – Language

Requests for assistance and answers thereto shall be drawn up in one of the official languages of the OECD and of the Council of Europe or in any other language agreed bilaterally between the Contracting States concerned.

Article 26 – Costs

Unless otherwise agreed bilaterally by the Parties concerned:

- a ordinary costs incurred in providing assistance shall be borne by the requested State;
- b extraordinary costs incurred in providing assistance shall be borne by the applicant State.

Chapter VI – Final provisions

Article 27 – Other international agreements or arrangements

- 1 The possibilities of assistance provided by this Convention do not limit, nor are they limited by, those contained in existing or future international agreements or other arrangements between the Parties concerned or other instruments which relate to co-operation in tax matters.
- 2 Notwithstanding paragraph 1, those Parties which are member States of the European Union can apply, in their mutual relations, the possibilities of assistance provided for by the Convention in so far as they allow a wider co-operation than the possibilities offered by the applicable European Union rules. ⁽¹⁾

Article 28 – Signature and entry into force of the Convention

- 1 This Convention shall be open for signature by the member States of the Council of Europe and the member countries of OECD. It is subject to ratification, acceptance or approval. Instruments of ratification, acceptance or approval shall be deposited with one of the Depositaries.
- 2 This Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date on which five States have expressed their consent to be bound by the Convention in accordance with the provisions of paragraph 1.
- 3 In respect of any member State of the Council of Europe or any member country of OECD which subsequently expresses its consent to be bound by it, the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of the deposit of the instrument of ratification, acceptance or approval.
- 4 Any member State of the Council of Europe or any member country of OECD which becomes a Party to the Convention after the entry into force of the Protocol amending this Convention, opened for signature on 27th May 2010 (the “2010 Protocol”), shall be a Party to the Convention as amended by that Protocol, unless they express a different intention in a written communication to one of the Depositaries. ⁽²⁾

(1) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208).

(2) Text added according to the provisions of the Protocol amending the Convention (CETS No. 208).

- 5 After the entry into force of the 2010 Protocol, any State which is not a member of the Council of Europe or of the OECD may request to be invited to sign and ratify this Convention as amended by the 2010 Protocol. Any request to this effect shall be addressed to one of the Depositaries, who shall transmit it to the Parties. The Depositary shall also inform the Committee of Ministers of the Council of Europe and the OECD Council. The decision to invite States which so request to become Party to this Convention shall be taken by consensus by the Parties to the Convention through the co-ordinating body. In respect of any State ratifying the Convention as amended by the 2010 Protocol in accordance with this paragraph, this Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification with one of the Depositaries. ⁽¹⁾
- 6 The provisions of this Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to taxable periods beginning on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the year following the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party. Any two or more Parties may mutually agree that the Convention, as amended by the 2010 Protocol, shall have effect for administrative assistance related to earlier taxable periods or charges to tax. ⁽¹⁾
- 7 Notwithstanding paragraph 6, for tax matters involving intentional conduct which is liable to prosecution under the criminal laws of the applicant Party, the provisions of this Convention, as amended by the 2010 Protocol, shall have effect from the date of entry into force in respect of a Party in relation to earlier taxable periods or charges to tax. ⁽¹⁾

Article 29 – Territorial application of the Convention

- 1 Each State may, at the time of signature, or when depositing its instrument of ratification, acceptance or approval, specify the territory or territories to which this Convention shall apply.
- 2 Any State may, at any later date, by a declaration addressed to one of the Depositaries, extend the application of this Convention to any other territory specified in the declaration. In respect of such territory the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of such declaration by the Depositary.
- 3 Any declaration made under either of the two preceding paragraphs may, in respect of any territory specified in such declaration, be withdrawn by a notification addressed to one of the Depositaries. The withdrawal shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.

Article 30 – Reservations

- 1 Any State may, at the time of signature or when depositing its instrument of ratification, acceptance or approval or at any later date, declare that it reserves the right:
 - a not to provide any form of assistance in relation to the taxes of other Parties in any of the categories listed in sub-paragraph b of paragraph 1 of Article 2, provided that it has not included any domestic tax in that category under Annex A of the Convention;

(1) Text added according to the provisions of the Protocol amending the Convention (CETS No. 208).

- b not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes or only for taxes in one or more of the categories listed in paragraph 1 of Article 2;
 - c not to provide assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention in respect of that State or, where a reservation has previously been made under sub-paragraph a or b above, at the date of withdrawal of such a reservation in relation to taxes in the category in question;
 - d not to provide assistance in the service of documents for all taxes or only for taxes in one or more of the categories listed in paragraph 1 of Article 2;
 - e not to permit the service of documents through the post as provided for in paragraph 3 of Article 17;
 - f to apply paragraph 7 of Article 28 exclusively for administrative assistance related to taxable periods beginning on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party, or where there is no taxable period, for administrative assistance related to charges to tax arising on or after 1 January of the third year preceding the one in which the Convention, as amended by the 2010 Protocol, entered into force in respect of a Party. ⁽¹⁾
- 2 No other reservation may be made.
 - 3 After the entry into force of the Convention in respect of a Party, that Party may make one or more of the reservations listed in paragraph 1 which it did not make at the time of ratification, acceptance or approval. Such reservations shall enter into force on the first day of the month following the expiration of a period of three months after the date of receipt of the reservation by one of the Depositaries.
 - 4 Any Party which has made a reservation under paragraphs 1 and 3 may wholly or partly withdraw it by means of a notification addressed to one of the Depositaries. The withdrawal shall take effect on the date of receipt of such notification by the Depositary in question.
 - 5 A Party which has made a reservation in respect of a provision of this Convention may not require the application of that provision by any other Party; it may, however, if its reservation is partial, require the application of that provision insofar as it has itself accepted it.

Article 31 – Denunciation

- 1 Any Party may, at any time, denounce this Convention by means of a notification addressed to one of the Depositaries.
- 2 Such denunciation shall become effective on the first day of the month following the expiration of a period of three months after the date of receipt of the notification by the Depositary.
- 3 Any Party which denounces the Convention shall remain bound by the provisions of Article 22 for as long as it retains in its possession any documents or information obtained under the Convention.

(1) Text added according to the provisions of the Protocol amending the Convention (CETS No. 208).

Article 32 – Depositaries and their functions

- 1 The Depositary with whom an act, notification or communication has been accomplished, shall notify the member States of the Council of Europe and the member countries of OECD and any Party to this Convention of: ⁽¹⁾
 - a any signature;
 - b the deposit of any instrument of ratification, acceptance or approval;
 - c any date of entry into force of this Convention in accordance with the provisions of Articles 28 and 29;
 - d any declaration made in pursuance of the provisions of paragraph 3 of Article 4 or paragraph 3 of Article 9 and the withdrawal of any such declaration;
 - e any reservation made in pursuance of the provisions of Article 30 and the withdrawal of any reservation effected in pursuance of the provisions of paragraph 4 of Article 30;
 - f any notification received in pursuance of the provisions of paragraph 3 or 4 of Article 2, paragraph 3 of Article 3, Article 29 or paragraph 1 of Article 31;
 - g any other act, notification or communication relating to this Convention.
- 2 The Depositary receiving a communication or making a notification in pursuance of the provisions of paragraph 1 shall inform immediately the other Depositary thereof.

In witness whereof the undersigned, being duly authorised thereto, have signed this Convention.

Done at Strasbourg, the 25th day of January 1988, in English and French, both texts being equally authentic, in two copies of which one shall be deposited in the archives of the Council of Europe and the other in the archives of OECD. The Secretaries General of the Council of Europe and of OECD shall transmit certified copies to each member State of the Council of Europe and of the member countries of OECD.

(1) Text amended according to the provisions of the Protocol amending the Convention (CETS No. 208).



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Strasbourg, 1.VI.2011

Annex A - Taxes to which the Convention would apply (*)

States

- **From A to F**

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(*) Status as of 24 May 2019 – Last update Morocco.

ALBANIA

Article 2, paragraph 1.a.i: Personal Income Tax (*Tatimi mbi te Ardhurat Personale*).

Article 2, paragraph 1.a.ii: Corporate Income Tax (*Tatim Fitimi*).

Article 2, paragraph 1.b.i: Local Tax on Small Business (*Taska Vendore mbi Biznesin e Vogel*).

Article 2, paragraph 1.b.ii: Social Security Contributions (*Kontributet e Sigurimeve Shoqerore*).

Article 2, paragraph 1.b.iii.C: Value Added Tax (*Tatimi mbi Vleren e Shtuar*).

Article 2, paragraph 1.b.iii.D: Excise Duties (*Akciza*).

Article 2, paragraph 1.b.iii.E: Annual Tax on used motor Vehicles (*Taska vjetore e mjeteve të përdorura*).

Article 2, paragraph 1.b.iii.G: Local Tax on Real Estate (*Tatimet mbi Pasurine e Paluajtshme*).

ANDORRA

Article 2, paragraph 1.a.i - Taxes on income or profits:

- . Corporation tax;
- . Tax on income of individuals;
- . Income tax of economic activities;
- . Income tax on income of non-residents in Andorra.

Article 2, paragraph 1.a.ii - Taxes on capital gains which are imposed separately from the tax on income or profits:

- . Tax on capital gain on real estate capital transfer.

Article 2, paragraph 1.a.iii - Taxes on net wealth:

- . None.

ANTIGUA AND BARBUDA

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.a.ii: None.

Article 2, paragraph 1.a.iii: Income Tax.

Article 2, paragraph 1.b.i: Income Tax.

Article 2, paragraph 1.b.ii: Social Security Tax.

Article 2, paragraph 1.b.iii.A: Stamp Duty.

Article 2, paragraph 1.b.iii.B: Property Tax.

Article 2, paragraph 1.b.iii.C: Antigua and Barbuda Sales Tax.

Article 2, paragraph 1.b.iii.D: Customs Tax.

Article 2, paragraph 1.b.iii.E: Transport Board Tax.

Article 2, paragraph 1.b.iii.F: Property Tax.

Article 2, paragraph 1.b.iii.G: None.

ARGENTINA

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.b.ii: Contributions to Social Security.

Article 2, paragraph 1.b.iii.A: Tax on Personal Property.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D:

- . Tax on Liquid Fuels;
- . Domestic Tax, Law 24764;
- . Tax on Insurance and other Assets, Law 3764.

Article 2, paragraph 1.b.iii.G:

- . Presumptive Income Tax;
- . Real Property Transfer Tax;
- . Tax on the Debits and Credits originated from Financial Transactions, Law 25413;
- . Simplified Regime for Taxpayers (*Monotributo*).

AUSTRALIA

For Australia, the Convention shall apply to taxes of every kind and description imposed under the federal laws of Australia administered by the Commissioner of Taxation which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(ii) and (iii) of Article 2 of the Convention.

AUSTRIA

Article 2, paragraph 1.a.i:

- . Income tax (*Einkommensteuer*);
- . Corporation tax (*Körperschaftsteuer*).

Article 2, paragraph 1b.iii.C: Value-added tax (*Umsatzsteuer*).

AZERBAIJAN

Article 2, paragraph 1.a.i:

- . Income tax from individuals;
- . Profit tax from legal persons (with the exception of entities and enterprises that are the property of municipalities);
- . Tax withheld at the source of payment on income of non-residents;
- . Tax withheld from the net profit of a permanent establishment.

Article 2, paragraph 1.b.i: Profit tax from entities and enterprises that are the property of municipalities.

Article 2, paragraph 1.b.ii: Payments to the State Social Protection Fund.

Article 2, paragraph 1.b.iii.A: Property tax from legal persons.

Article 2, paragraph 1.b.iii.B: Land tax from legal persons.

Article 2, paragraph 1.b.iii.C: Value added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

Article 2, paragraph 1.b.iii.E: Road tax.

Article 2, paragraph 1.b.iii.G:

- . Mining tax;
- . Tax under simplified system;
- . Duties withheld according to the “Law of state duties”.

Article 2, paragraph 1.b.iv:

- . Land tax from individuals;
- . Property tax from individuals;
- . Mining tax on the exploitation of constructions materials produced in certain regions.

BAHAMAS

Article 2, paragraph 1.b.ii: Compulsory social security contributions payable to general government.

Article 2, paragraph 1.b.iii.B: Taxes on immovable property.

Article 2, paragraph 1.b.iii.C: General consumption taxes, such as value-added or sales taxes.

Article 2, paragraph 1.b.iii.D: Specific taxes on goods and services such as excise taxes.

Article 2, paragraph 1.b.iii.E: Taxes on the use or ownership of motor vehicles.

BAHRAIN

Article 2, paragraph 1.a.i: Income tax established by Legislative Decree No. 22 for the year 1979.

BARBADOS

Article 2, paragraph 1.a.i: Income tax.

Article 2, paragraph 1.a.ii: Corporation tax.

BELGIUM

Article 2, paragraph 1.a.i:

- . Personal tax;
- . Corporation tax;
- . Tax on legal persons;
- . Tax on non-residents;
- . Withholding tax on income from movable assets (tax on capital incomes), income tax reduced at source;
- . Special surcharge on tax on non-residents.

Article 2, paragraph 1.b.i:

- . Special surcharge on personal tax;
- . Withholding tax on income from immovable assets (property tax) and surcharge.

Article 2, paragraph 1.b.iii.A: Registration duties on gifts inter vivos.

Article 2, paragraph 1.b.iii.C: Value added tax.

Article 2, paragraph 1.b.iii.D:

- . Excise duties;
- . Special excise duties;
- . Annual tax on insurance policies;
- . Annual tax on profit sharing.

Article 2, paragraph 1.b.iv.A: Death duties and duties on transfers following death.

BELIZE

Article 2, paragraph 1.a.i:

- . Income Tax (including surtax or surcharge);
- . Business Tax.

Article 2, paragraph 1.b.iii.C: General Sales Tax.

BRAZIL

Article 2, paragraph 1.a.i: Income Tax and Social Contribution on Net Profits.

Article 2, paragraph 1.b.ii: Contribution for the Program for Social Integration and Social Contribution for the Financing of Social Security.

Article 2, paragraph 1.b.iii.D: Tax on Industrialized Products.

Article 2, paragraph 1.b.iii.G: any other taxes administered by the Secretariat of the Federal Revenue of Brazil.

BRUNEI DARUSSALAM

Article 2, paragraph 1.a.i:

- . Income tax imposed under Income Tax Act (Chapter 35), and
- . Petroleum profits tax imposed under Income Tax (Petroleum) Act (Chapter 119).

BULGARIA

Article 2, paragraph 1.a.i:

- . Personal Income Tax;
- . Corporate Income Tax.

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: --

Article 2, paragraph 1.b.i: --

Article 2, paragraph 1.b.ii: Compulsory social security contributions payable to general government or to social security institutions established under public law.

Article 2, paragraph 1.b.iii.A: --

Article 2, paragraph 1.b.iii.B: --

Article 2, paragraph 1.b.iii.C: Value added tax.

Article 2, paragraph 1.b.iii.D: --

Article 2, paragraph 1.b.iii.E: --

Article 2, paragraph 1.b.iii.F: --

Article 2, paragraph 1.b.iii.G: --

CAMEROON

Article 2, paragraph 1.a.i:

- . Personal income Tax;
- . Corporate income tax;
- . Special tax on income.

Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

CANADA

Article 2, paragraph 1.a: Taxes on income or profits, including capital gains that are added to income at a rate determined under the following act, and taxes on net wealth that are imposed on behalf of *Canada under the Income Tax Act* (Canada).

Article 2, paragraph 1.b.iii.C: Value Added Tax imposed on behalf of Canada under Part IX of the *Excise Tax Act* (Canada).

Article 2, paragraph 1.b.iii.D: Taxes imposed on behalf of Canada under Parts I and III of the *Excise Tax Act* (Canada) and the *Excise Act, 2001* (Canada).

CHILE

Article 2, paragraph 1.a.i: Tax included in the income tax.

Article 2, paragraph 1.a.ii: Sales and Services Tax Act.

Article 2, paragraph 1.a.iii: Estate, inheritance or gift taxes.

CHINA

Article 2, paragraph 1.a.i:

- . Enterprise Income Tax.
- . Individual Income Tax.

Article 2, paragraph 1.b.iii.B:

- . Urban and Township Land Use Tax.
- . House Property Tax.
- . Land Appreciation Tax.

Article 2, paragraph 1.b.iii.C:

- . Value Added Tax.
- . Business Tax.

Article 2, paragraph 1.b.iii.D:

- . Excise Tax.
- . Tobacco Tax.

Article 2, paragraph 1.b.iii.E:

- . Vehicle Purchase Tax.
- . Vehicle and Vessel Tax.

Article 2, paragraph 1.b.iii.G:

- . Resource Tax
- . City Maintenance and Construction Tax.
- . Tax on the Use of Arable Land.
- . Stamp Duty.
- . Deed Tax.

For Hong Kong Special Administrative Region (Hong Kong SAR)

Article 2, paragraph 1.a.i:

- . Profits tax;
- . Salaries tax;
- . Property Tax.

For the Macao Special Administrative Region

Article 2, paragraph 1.a.i:

- . Profits tax (*Impost Complementar de Rendimentos*);
- . Salaries tax (*Imposto Profissional*);
- . Urban Property Tax (*Contribuição Predial Urbana*).

Article 2, paragraph 1.b.iii.B: Stamp Duty (*Imposto do Selo*).

Article 2, paragraph 1.b.iii.D: Tourism Tax (*Imposto de turismo*).

Article 2, paragraph 1.b.iii.E: Motor Vehicle Tax (*Imposto sobre Veículos Motorizados*).

Article 2, paragraph 1.b.iii.G: Business Tax (*Contribuição Industrial*).

COLOMBIA

Article 2, paragraph 1.a.i:

- . Income tax and its complementary taxes;
- . Pro equity income tax – CREE.

Article 2, paragraph 1.a.ii: Income tax and its complementary taxes.

Article 2, paragraph 1.a.iii: Tax on capital.

Article 2, paragraph 1.b.i : Not applicable.

Article 2, paragraph 1.b.ii: Not applicable.

Article 2, paragraph 1.b.iii.A: Income tax and complementary taxes.

Article 2, paragraph 1.b.iii.B: not applicable.

Article 2, paragraph 1.b.iii.C: Value added tax - VAT.

Article 2, paragraph 1.b.iii.D: National consumption tax.

Article 2, paragraph 1.b.iii.E: Value Added Tax (*Impuesto general sobre las ventas*).

Article 2, paragraph 1.b.iii.F: not applicable.

Article 2, paragraph 1.b.iii.G: not applicable.

COOK ISLANDS

Article 2, paragraph 1.a.i: Taxes on income or profits, including withholding taxes.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D: Excise Taxes on alcohol and sugar.

COSTA RICA

Article 2, paragraph 1.a.i: Income Tax (*Impuesto sobre la renta*).

Article 2, paragraph 1.b.ii: Contributions made to the Costa Rican Social Security (*Contribuciones a la caja Costarricense del Seguro Social*).

Article 2, paragraph 1.b.iii.B: Real estate tax (*Impuesto a la propiedad de bienes inmuebles*).

Article 2, paragraph 1.b.iii.C: Value Added Tax (*Impuesto general sobre las ventas*).

Article 2, paragraph 1.b.iii.D: Vehicles, ships and aircrafts tax (*Impuesto a la propiedad de vehículos, embarcaciones y aeronaves*).

CROATIA

Article 2, paragraph 1.a.i:

- . Tax on income (*porez na dohodak*);
- . Tax on profits (*porez na dobit*).

Article 2, paragraph 1.b.iii.C: Value-added Tax (*porez na dodanu vrijednost*).

Article 2, paragraph 1.b.iii.G: Real estate transaction tax (*porez na promet nekretnina*).

CYPRUS

Article 2, paragraph 1.a.i:

- . Income tax;
- . Corporate income tax;
- . Special contribution for the defence of the Republic.

Article 2, paragraph 1.a.ii: Capital gains tax.

Article 2, paragraph 1.b.iii.B: Tax on Immovable Property.

Article 2, paragraph 1.b.iii.C: Value-Added Tax.

CZECH REPUBLIC

Article 2, paragraph 1.a.i:

- . Personal income tax;
- . Corporate income tax;
- . Levy on lotteries and other similar games.

Article 2, paragraph 1.b.ii:

- . Public health insurance and social security insurance and a contribution to the state employment policy.

Article 2, paragraph 1.b.iii.B:

- . Real estate tax;
- . Tax on acquisition of real estate.

Article 2, paragraph 1.b.iii.C: Value-added Tax.

Article 2, paragraph 1.b.iii.D:

- . Excise duty on mineral oils, on ethyl alcohol, on beer, on wine and intermediate products and on tobacco products;
- . Tax on natural gas and some other gases;
- . Tax on solid fuels;
- . Tax on electricity.

Article 2, paragraph 1.b.iii.E: Road tax.

DENMARK

Danish taxes

Article 2, paragraph 1.a.i: Income taxes to the State (*indkomstskatter til staten*).

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: Capital tax to the State (*formueskat til staten*) – repealed as of 1 January 1997, enforceable and collectible until 1 January 2002 (in cases of fraud until 1 January 2017).

Article 2, paragraph 1.b.i:

- . Income tax to the municipalities (*kommunal indkomstskat*);
- . Income tax to the county municipalities (*amtskommunal indkomstskat*);
- . Tax on immovable property (*ejendomsskat*);
- . Tax on assessed value of immovable property (*ejendomsværdiskat*);
- . Church tax (*kirkeskat*).

Article 2, paragraph 1.b.ii:

- . Labour market contribution (*arbejdsmarkedsbidrag*);
- . Special pension contribution (*særligt pensionsbidrag*).

Article 2, paragraph 1.b.iii.A: Tax on inheritance and gifts (*afgift af dødsboer og gaver*).

Article 2, paragraph 1.b.iii.B: --

Article 2, paragraph 1.b.iii.C: Value added tax (*merværdiafgift*).

Article 2, paragraph 1.b.iii.D: Excise duties imposed by the State (*forbrugsafgifter, som pålægges af staten*).

Article 2, paragraph 1.b.iii.E:

- . Registration tax on motor vehicles (*registreringsafgift af motorkøretøjer*);
- . Weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (*vægtafgift af motorkøretøjer og andre afgifter på oje eller brug af motorkøretøjer*).

Article 2, paragraph 1.b.iii.F: Tax on insurances for yachts (*afgift af lystfartøsforsikringer*).

Article 2, paragraph 1.b.iii.G:

- . Payroll tax (*lømsumsafgift*);
- . Taxes on betting, on casinos and on lottery prizes (*afgift af totalisatorspil, spillekasinoer og gevinster ved lotterispil*);
- . Tax on registration of rights in real property etc. (*afgift af tinglysning og registrering af cjer- og pantrettigheder*);
- . Stamp duty (*stempelafgift*).

Article 2, paragraph 1.b.iv:

- . Service charge on business property (*dækningsafgift af forretningsejendom*);
- . Property release tax (*frigørelsesafgift*).

Greenlandic taxes

Article 2, paragraph 1.a.i:

- . Income tax to the Greenlandic home rule Government (*landsskat, særlig landsskat*);
- . Dividend tax (*udbytteskat*);
- . Company tax (*selskabsskat*).

Article 2, paragraph 1.b.i:

- . Municipal tax (*kommuneskat*);
- . Common municipal tax (*fælleskommunal skat*);
- . Dividend tax (*udbytteskat*);
- . Company tax (*selskabsskat*).

Article 2, paragraph 1.b.ii: Employer's contributions to vocational training (*arbejdsgivernes erhvervsuddannelsesbidrag*).

Article 2, paragraph 1.b.iii.A: Tax on inheritance and gifts (*afgift af arv og gave*).

Article 2, paragraph 1.b.iii.C: Import duty (*indførselsafgift*).

Article 2, paragraph 1.b.iii.D:

- . Tax on gambling machines (*afgift af automatspil*);
- . Harbour duty (*havneafgift*);
- . Tax on sea transport of goods to, from and within Greenland (*afgift på søtransport af gods til, fra og i Grønland*);
- . Tax on shrimps (*afgift på rejer*).

Article 2, paragraph 1.b.iii.E: Tax on motor vehicles (*afgift af motorkøretøjer*).

Article 2, paragraph 1.b.iii.G:

- . Tax on lottery (*lotterifafgift*);
- . Stamp duty (*stempelafgift*).

Faroese taxes

Article 2, paragraph 1.a.i:

- . Income taxes to the Faroese home rule Government (*landsskattur*);
- . Royalty taxes (*skattur av nýtslugjald*);
- . Taxes levied under the Hydrocarbon Tax Act (*skattur eftir kolvetnissskattalógini*);
- . Taxes levied under the Tonnage Tax Act (*skattur eftir tonnsaskattalógini*).

Article 2, paragraph 1.a.ii: Taxes levied under the Act on Taxation of Capital Gains (*kapitalvinningsskattur*).

Article 2, paragraph 1.b.i:

- . Income taxes to the municipalities (*komunuskattur*);
- . Church tax (*kirkjuskattur*).

Article 2, paragraph 1.b.ii:

- . Labour market contribution (*ALS-gjald*);
- . Special pension contribution (*arbeiðsmarknareftirlønargjald*).

Article 2, paragraph 1.b.iii.C: Value added tax (*meirvirðisgjald*).

Article 2, paragraph 1.b.iii.D: Import and excise duties (*tollur*).

Article 2, paragraph 1.b.iii.E:

- . Registration tax on motor vehicles (*skrásetingargjald*);
- . Weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (*veggjald*).

Article 2, paragraph 1.b.iii.G: Tax on registration of rights in real property (*tinglýsingargjald*).

DOMINICA

Article 2, paragraph 1.a.i:

- . Personal Income Tax;
- . Corporate Tax;
- . Withholding Tax.

Article 2, paragraph 1.a.iii.B: Land Transfer Fees.

Article 2, paragraph 1.a.iii.C: Value Added Tax.

Article 2, paragraph 1.a.iii.D: Excise Tax.

Article 2, paragraph 1.a.iii.E:

- . Motor Vehicle License Fees;
- . Highway Maintenance Levy.

Article 2, paragraph 1.a.iii.G:

- . Stamp Duties;
- . Import Duties.

EL SALVADOR

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.a.ii: Capital Gains Tax.

Article 2, paragraph 1.b.iii.B: Tax on the transfer of movable property.

Article 2, paragraph 1.b.iii.C: Value Added Tax (Tax on the transfer of immovable property and services).

Article 2, paragraph 1.b.iii.E: Special tax on the first registration of goods on the national territory.

ESTONIA

Article 2, paragraph 1.a.i: Income tax;

Article 2, paragraph 1.b.ii:

- . Social tax;
- . Unemployment insurance premium;
- . Contribution to mandatory funded pension.

Article 2, paragraph 1.b.iii.B: Land tax.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise duties.

Article 2, paragraph 1.b.iii.E: Heavy goods vehicles tax.

Article 2, paragraph 1.b.iii.G: Gambling tax.

FINLAND

Article 2, paragraph 1.a.i:

- . State income taxes (*valtion tuloverot; de statliga inkomstskatterna*);
- . Corporate income tax (*yhteisöjen tulovero; inkomstskatten för samfund*);
- . Tax withheld at source from non-residents' income (*rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig*);
- . Tax withheld at source from interest (*korkotulon lähdevero; källskatten på ränteinkomst*);
- . Tax withheld at source from interest (*korkotulon lähdevero; källskatten på ränteinkomst*);
- . Withholding tax for foreign employees (*ulkomailta tulevan palkansaajan lähdevero; källskatt för löntagare från utlandet*).

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: State capital tax (*valtion varallisuusvero; den statliga förmögenhetsskatten*)

Article 2, paragraph 1.b.i:

- . Communal tax (*kunnallisvero; kommunalskatten*);
- . Church tax (*kirkollisvero; kyrkoskatten*);
- . Forestry duty (*metsänhoitomaksu; skogsvårdsavgiften*).

Article 2, paragraph 1.b.ii:

- . National pension insurance contribution (*vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie*);
- . Health insurance contribution (*vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie*);
- . Employer's social security contribution (*työnantajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift*).

Article 2, paragraph 1.b.iii.A: Inheritance tax and Gift tax (*perintövero ja lahjavero; arvsskatten och gåvoskatten*)

Article 2, paragraph 1.b.iii.B: --

Article 2, paragraph 1.b.iii.C: Value added tax (*arvonlisävero; mervärdesskatten*)

Article 2, paragraph 1.b.iii.D:

- . Excise duty on tobacco (*tupakkavero; tobaksaccisen*);
- . Excise duty on soft drinks (*virvoitusjuomavero; läskedrycksaccisen*);
- . Excise duty on liquid fuels (*nestemäisten polttoaineiden valmistevero; accisen på flytande bränslen*);
- . Excise duty on electricity and certain energy sources (*sähkö ja eräiden polttoaineiden valmistevero; accis på elström och vissa bränslen*);
- . Excise duty on alcohol and alcoholic beverages (*alkoholi- ja alkoholijuomavero; accisen på alkohol och alkoholdrycker*);
- . Tax on certain insurance premiums (*eräistä vakuutusmaksuista suoritettava vero; skatten på vissa försäkringspremier*);
- . Oil waste duty (*öljyjättemaksu; oljeavfallsavgiften*);
- . Motor-car tax (*autovero; bilskatten*).

Article 2, paragraph 1.b.iii.E:

- . Tax on specific motor vehicles (*moottoriajoneuvovero; motorfordonsskatten*);
- . Fuel fee (*polttainemaksu; bränsleavgift*);
- . Vehicle tax (*ajoneuvovero; fordonsskatt*).

Article 2, paragraph 1.b.iii.F: --

Article 2, paragraph 1.b.iii.G:

- . Stamp duty (*leimavero; stämpelskatten*);
- . Oil damage duty (*öljysuojamaksu, oljeskyddsavgiften*);
- . Transfer tax (*varallisuudensiirtovero; överlåtelseskatt*);
- . Tax on lottery prizes (*arpajaisvero; lotteriskatt*);
- . Tax on waste (*jätevero; avfallsskatt*).

Article 2, paragraph 1.b.iv: Municipal tax on real property (*kiinteistövero; fastighetsskatten*).

FRANCE

Article 2, paragraph 1.a.i:

- . Income tax;
- . General social contribution;
- . Social debt repayment contribution;
- . Corporation tax;
- . Withholding tax on income from movable assets;
- . Annual flat-rate tax on companies;
- . Corporation tax contribution;
- . Payroll taxes and contributions.

Article 2, paragraph 1.a.ii: Not applicable.

Article 2, paragraph 1.a.iii:

- . Solidarity wealth tax;
- . Tax on the market value of immovables held in France by legal persons.

Article 2, paragraph 1.b.i: Not applicable.

Article 2, paragraph 1.b.ii: Not applicable.

Article 2, paragraph 1.b.iii.A: Duties on the free transfer of assets.

Article 2, paragraph 1.b.iii.B: Not applicable.

Article 2, paragraph 1.b.iii.C: Value-added tax and similar taxes.

Article 2, paragraph 1.b.iii.D: Indirect contributions.

Article 2, paragraph 1.b.iii.E: Taxes on company cars.

Article 2, paragraph 1.b.iii.F: Various taxes provided for under the General Tax Code and paid to the Government.

Article 2, paragraph 1.b.iii.G:

- . Stamp duties;
- . Registration fees and cadastral taxes paid to the Government;
- . Stock exchange transaction tax;
- . Tax on the income from accumulation or capital bonds;
- . Tax on sums paid by insurance and similar bodies and tax on insurance contracts.

Article 2, paragraph 1.b.iv:

- . Built-up properties tax and land tax;
- . Occupancy tax;
- . Business tax;
- . Land motor-vehicle excise duty;
- . Stamp duty on registration certificates for land motor-vehicles;
- . Stamp duty and cadastral tax on transfers for consideration of immovable property not intended for use as dwellings;
- . Surcharge on registration fees and cadastral taxes payable on transfers of immovable property;
- . Departmental mining concession taxes;
- . Local infrastructure tax;
- . Special infrastructure tax of the *Ile-de-France* region and its supplementary tax;
- . Tax on driving licences;
- . Communal tax assimilated to direct local taxes;
- . Indirect taxes for local communities and various bodies.

FRANCE - NEW CALEDONIA

Article 2, paragraph 1.a.:

- i) Income tax;
 - Additional contribution to the corporation tax
 - Caledonian solidarity contribution
 - Tax on civil companies and metallurgical and mining activities
- ii) Tax on securities income
 - tax on claims, deposits and guarantees

Article 2, paragraph 1.b.:

- i) Not applicable;
- ii) Additional contribution to the corporation tax
- iii)
 - A. - Registration fees
 - B. - Property tax on developed property
 - C. - General consumption tax
 - D. - Indirect contributions
 - E. - Not applicable
 - F. - Not applicable

- G. - Tax on patents
 - Telephone contribution
 - Stamp duties and various taxes
 - Registration fees and cadastral taxes
 - License fees
 - Entertainment and game revenue tax
 - Electricity tax due by electric energy distributions
 - Domestic consumption tax on local and locally manufactured products
 - Tax on alcohols and tobaccos
 - Fees and royalties applicable to mining authorisations and mining titles
 - Employer contribution for vocational training
- iv) Added percentages
 - Tax on insurance agreements
 - Taxation for the benefit of municipalities
 - Taxation for the benefit of provinces
 - Taxation for the benefit of the Chamber of Commerce and Industry and Crafts and Artisans Chamber
 - Solidarity levy on services

GEORGIA

Article 2, paragraph 1.a.i:

- . Income tax;
- . Profit tax.

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: --

Article 2, paragraph 1.b.i: --

Article 2, paragraph 1.b.ii: --

Article 2, paragraph 1.b.iii.A: --

Article 2, paragraph 1.b.iii.B: Property tax.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

Article 2, paragraph 1.b.iii.E: --

Article 2, paragraph 1.b.iii.F: --

Article 2, paragraph 1.b.iii.G: --

Article 2, paragraph 1.b.iv: --

GERMANY

Preliminary note: Taxes imposed on behalf of the *Länder* have been classified as taxes imposed on behalf of a Contracting State.

Article 2, paragraph 1.a.i:

- . Income tax (including wages tax (*Lohnsteuer*), withholding tax on income from capital (*Kapitalertragsteuer*), interest income deduction (*Zinsabschlag*), withholding tax for construction work (*Steuerabzug bei Bauleistungen*), and special forms of levying income tax in accordance with section 50a of the Income Tax Act).
- . Corporation tax (*Körperschaftsteuer*).
- . Solidarity surcharge (*Solidaritätszuschlag*).
- . Ancillary tax payments.

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii:

- . Net worth tax (*Vermögensteuer*).
- . Ancillary tax payments.

Article 2, paragraph 1.b.i:

- . Trade tax (*Gewerbsteuer*).
- . Ancillary tax payments.

Article 2, paragraph 1.b.ii:

Contribution to statutory health, long-term care, accident and pension insurance, including pension insurance for farmers and employment promotion.

Article 2, paragraph 1.b.iii.A:

- . Inheritance tax (*Erbschaftsteuer*).
- . Gift tax (*Schenkungssteuer*).
- . Substitute inheritance tax (*Ersatzerbschaftsteuer*).
- . Ancillary tax payments.

Article 2, paragraph 1.b.iii.B:

- . Real property tax (*Grundsteuer*).
- . Real property tax transfer (*Grunderwerbsteuer*).
- . Ancillary tax payments.

Article 2, paragraph 1.b.iii.C:

- . Import VAT (*Einfuhrumsatzsteuer*).
- . Value added tax (*Umsatzsteuer*).
- . Ancillary tax payments.

Article 2, paragraph 1.b.iii.D:

- . Spirits duty (*Branntweinsteuer*).
- . Energy duty (*Energiesteuer*).
- . Tobacco duty (*Tabaksteuer*).
- . Ancillary tax payments.

Article 2, paragraph 1.b.iii.E: --

Article 2, paragraph 1.b.iii.F: --

Article 2, paragraph 1.b.iii.G:

- . Aviation tax (*Luftverkehrssteuer*).
- . Betting and lottery tax (*Rennwett- und Lotteriesteuer*).
- . Taxe on insurance premiums.
- . Ancillary tax payments.

Article 2, paragraph 1.b.iv:

- . Real property tax (*Grundsteuer*).
- . Ancillary tax payments.

GHANA

Article 2, paragraph 1.a.i:

- . Income tax;
- . Petroleum income tax;
- . Mineral royalties;
- . Withholding tax on interest;
- . Withholding tax on dividend;
- . Withholding tax on goods and services.

Article 2, paragraph 1.a.ii: Capital gains tax.

Article 2, paragraph 1.b.iii.A: Gift tax.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

GREECE

Article 2, paragraph 1.a.i:

- . Personal income tax;
- . Income tax on partnerships;
- . Corporate Income tax;
- . Withholding tax on dividends, royalties and interests.

Article 2, paragraph 1.a.ii: Tax on profit from the sale of shares.

Article 2, paragraph 1.a.iii: Not applicable.

Article 2, paragraph 1.b.i: Not applicable.

Article 2, paragraph 1.b.ii: Compulsory social security contributions payable to general government or to social security institutions, established under public law (*υποχρεωτικές εισφορές κοινωνικής ασφάλισης των ασφαλιστικών φορέων*).

Article 2, paragraph 1.b.iii.A: Tax on inheritance gifts and parental provision (φόρος κληρονομιών, δωρεών και γονικών παροχών).

Article 2, paragraph 1.b.iii.B:

- . Tax on real estate (φόρος ακίνητης περιουσίας) and
- . Special tax on real estate (ειδικός φόρος επί των ακινήτων).

Article 2, paragraph 1.b.iii.C:

- . Value-added tax (Φόρος Προστιθέμενης Αξίας #150; ΦΠΑ);
- . Tax on luxury goods (ειδικός φόρος πολυτελείας).

Article 2, paragraph 1.b.iii.D:

- . Special consumption taxes on goods and services such as excise duties (ειδικοί φόροι κατανάλωσης αγαθών και υπηρεσιών όπως οι ειδικοί φόροι κατανάλωσης);
- . Duty on mobile subscription services and on card mobile phone services (τέλος συνδρομητών κινητής τηλεφωνίας και τέλος καρτοκινητής τηλεφωνίας);
- . Insurance tax (φόρος ασφαλίσεων);
- . Tax on casino entrance tickets (φόρος επί των εισιτηρίων εισόδου στα καζίνο);
- . Special tax on television advertisements (ειδικός φόρος επί των διαφημίσεων που προβάλλονται από την τηλεόραση).

Article 2, paragraph 1.b.iii.E:

- . Road tax on motor vehicles (τέλη κυκλοφορίας αυτοκινήτων οχημάτων) (vignette);
- . Registration tax on vehicles (τέλος ταξινόμησης αυτοκινήτων οχημάτων);
- . Luxury tax on cars (φόρος πολυτελείας αυτοκινήτων οχημάτων);
- . Lump sum tax on the registration of public and private use lorries (εφάπαξ εισφορά στα φορτηγά ιδιωτικής και δημόσιας χρήσης που μπαίνουν σε κυκλοφορία).

Article 2, paragraph 1.b.iii.F:

- . Luxury tax on other vehicles e.g. pleasure boats (φόρος πολυτελείας σκαφών αναψυχής κλπ);
- . Special tax on private pleasure boats (ειδικός φόρος ιδιωτικών πλοίων αναψυχής).

Article 2, paragraph 1.b.iii.G:

- . Real estate transfer tax (φόρος μεταβίβασης ακινήτων);
- . Stamp duties (φορολογία χαρτοσήμου);
- . Indirect taxes on raising of capital (φόρος συγκέντρωσης κεφαλαίων);
- . Levy on the tickets of spectacles (εισφορά επί των εισιτηρίων των θεαμάτων);
- . Tax on playcard game tables in cafes (τέλη διενέργειας παιγνίων με παιγνιόχαρτα);
- . Special tax on bulldozers, cranes etc. (τέλη μηχανημάτων έργων).

Article 2, paragraph 1.b.iv: Municipality tax assessed on real estate transfer (φόρος υπέρ δήμων και κοινοτήτων υπολογιζόμενος επί του φόρου μεταβίβασης ακινήτων).

GRENADA

Article 2, paragraph 1.a.i:

- . Personal Income Tax;
- . Corporate Income Tax;
- . Withholding Tax.

Article 2, paragraph 1.a.ii: None.

Article 2, paragraph 1.a.iii: None.

Article 2, paragraph 1.b.i: None.

Article 2, paragraph 1.b.ii: National Insurance Scheme Contribution.

Article 2, paragraph 1.b.iii.A: Inheritance Tax.

Article 2, paragraph 1.b.iii.B:

- . Property Tax;
- . Property Transfer Tax.

Article 2, paragraph 1.b.iii.C:

- . Value Added Tax;
- . Annual Stamp Tax.

Article 2, paragraph 1.b.iii.D: Inland Revenue Excise Tax.

Article 2, paragraph 1.b.iii.E: None.

Article 2, paragraph 1.b.iii.F: None.

Article 2, paragraph 1.b.iii.G: Gaming Tax.

GUATEMALA

Article 2, paragraph 1.a.i: Taxes on income or profits.

Income tax, applied to:

- . Income from profit activities (*Rentas de las actividades lucrativas*);
- . Work income (*Rentas del trabajo*);
- . Income from capital and capital gains (*Rentas del capital y las ganancias de capital*).

Article 2, paragraph 1.a.ii: Taxes on capital gains, which are imposed separately from the tax on income of profits.

Income tax includes all capital gains (*El impuesto Sobre la Renta incluye todas la ganancias de capital*).

HUNGARY

Article 2, paragraph 1.a.i:

- . Personal income tax;
- . Corporate income tax.

Article 2, paragraph 1.b.i:

- . Land parcel tax;
- . Building tax;
- . Local business tax.

Article 2, paragraph 1.b.ii: Social contribution tax and contributions (pension contribution, health insurance contribution, labour market contribution).

Article 2, paragraph 1.b.iii.A: Duties (inheritance tax, duty on gifts, duty on onerous transfer of property).

Article 2, paragraph 1.b.iii.C: Value added tax.

Article 2, paragraph 1.b.iii.D: Excise duties.

Article 2, paragraph 1.b.iv: Motor vehicle tax.

ICELAND

Article 2, paragraph 1.a.i:

- . Income tax to the state (*tekjuskattar ríkissjóðs*);
- . Special tax on petroleum income (*sérstakur skattur á kolvetnisvinnslu*).

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: Net wealth tax (*auðlegðarskattur*).

Article 2, paragraph 1.b.i: Income tax to the municipalities (*útsvar til sveitarfélaganna*).

Article 2, paragraph 1.b.ii:

- . Social security tax (*tryggingagjald*);
- . Contribution to the construction fund for the elderly (*gjald í framkvæmdasjóð aldraðra*).

Article 2, paragraph 1.b.iii.A: Inheritance tax (*erfðafjárskattur*).

Article 2, paragraph 1.b.iii.B: --

Article 2, paragraph 1.b.iii.C: Value added tax (*virðisaukaskattur*).

Article 2, paragraph 1.b.iii.D: Excise duties on : (*vörugjöld*):

- . Carbondioxide charge on mineral oils and petrol (*kolfnisgjald*);
- . National broadcasting charge (*útvarpsgjald*).

Article 2, paragraph 1.b.iii.E:

- . Annual tax on motor vehicles (*bifreiðagjald*);
- . Special charge on heavy vehicles (*kílómetragjald*).

Article 2, paragraph 1.b.iii.F: Market charge (*markaðsgjald*).

Article 2, paragraph 1.b.iii.G:

- . Stamp duty (*stimpilgjald*);
- . Charge on ship (*skipagjöld*);
- . Lighthouse charge (*vitagjald*).

Article 2, paragraph 1.b.iv:

- . Municipal property tax (*fasteignagjöld*);
- . Planning charge (*skipulagsgjald*).

The Convention will continue to apply to taxes which have been repealed as long as the taxes remain enforceable and collectible, for taxes prior to the repeal until the statute of limitation has elapsed.

INDIA

For India, the Convention shall apply to taxes of every kind and description which fall within the categories set out in Article 2.1a and 2.1.b, whether such taxes are imposed by the Central Government or the Governments of political sub-divisions or local authorities and irrespective of the manner in which they are levied.

INDONESIA

Article 2, paragraph 1.a.i: Income Tax (including capital gains and net wealth that are subject to Income Tax at a rate determined under the Indonesian tax laws).

Article 2, paragraph 1.b.iii.B: Land and Building Tax (plantation, forestry and mining sectors).

Article 2, paragraph 1.b.iii.C: Value Added Tax and Sales Tax on Luxury Goods.

IRELAND

Article 2, paragraph 1.a.i:

- . Income tax (including the universal social charge);
- . Corporation tax,

Article 2, paragraph 1.a.ii: Capital gains tax

Article 2, paragraph 1.b.iii.A: Capital acquisitions tax,

Article 2, paragraph 1.b.iii.B: Local property tax

Article 2, paragraph 1.b.iii.C: Value added tax,

Article 2, paragraph 1.b.iii.D: Excise duties

Article 2, paragraph 1.b.iii.G: Stamp duties

ISRAEL

Article 2, paragraph 1.a.i:

- . the income tax and company tax (including tax on capital gains);
- . the tax imposed on gains from the alienation of property according to the Real Estate Taxation Law;
- . tax imposed under the Petroleum Profits Taxation law.

ITALY

Article 2, paragraph 1.a.i:

- . Personal Income Tax (*Imposta sul reddito delle persone fisiche – IRPEF*);
- . Corporate Income Tax (*Imposta sul reddito delle società – IRES* and the former *Imposta sul reddito delle persone giuridiche – IRPEG*).

Article 2, paragraph 1.a.ii: Substitute Income Taxes, irrespective of their denomination.

Article 2, paragraph 1.b.i: Regional Tax on Productive Activities (*Imposta regionale sulle attività produttive – IRAP*).

Article 2, paragraph 1.b.iii.C: Value Added Tax (*Imposta sul valore aggiunto – IVA*).

Article 2, paragraph 1.b.iii.G:

- . Registration Tax (*Imposta di registro*);
- . Mortgage and Cadastral Taxes (*Imposte ipotecaria e catastale*);
- . Financial Transaction Tax (*Imposta sulle Transazioni Finanziarie*);
- . Wealth tax on real estate located abroad (*Imposta sul valore degli immobili situati all'estero*);

. Wealth tax on financial assets held abroad (*Imposta sul valore delle attività finanziarie detenute all'estero*).

Article 2, paragraph 1.b.iv: Local Property Tax (*Imposta municipale propria – IMU*).

JAMAICA

Article 2, paragraph 1.a.i: Taxes on income or profits.

Article 2, paragraph 1.a.ii: Not applicable.

Article 2, paragraph 1.a.iii: Not applicable.

Article 2, paragraph 1.b.i: Not applicable.

Article 2, paragraph 1.b.ii: The National Insurance Contribution under the National Insurance Act.

Article 2, paragraph 1.b.iii.A: Transfer Tax and Stamp Duty.

Article 2, paragraph 1.b.iii.B: Property Tax.

Article 2, paragraph 1.b.iii.C: General Consumption Tax.

Article 2, paragraph 1.b.iii.D: Excise Duty.

Article 2, paragraph 1.b.iii.E: Not applicable.

Article 2, paragraph 1.b.iii.F: Assets Tax.

Article 2, paragraph 1.b.iii.G: Guest Accommodation Room Tax, Minimum Business Tax and Telephone Calls Tax.

JAPAN

Article 2, paragraph 1.a.i:

- . Income tax;
- . Corporation tax;
- . Special income tax for reconstruction;
- . Special corporation tax for reconstruction;
- . Local corporation tax.

Article 2, paragraph 1.b.iii.A:

- . Inheritance tax;
- . Gift tax.

Article 2, paragraph 1.b.iii.B: Land value tax.

Article 2, paragraph 1.b.iii.C: Consumption tax.

Article 2, paragraph 1.b.iii.D:

- . Liquor tax;
- . Tobacco tax;
- . Special tobacco tax;
- . Gasoline tax;
- . Local gasoline tax;
- . Liquefied petroleum gas tax;
- . Aviation fuel tax;
- . Petroleum and coal tax.

Article 2, paragraph 1.b.iii.E: Motor vehicle tonnage tax.

Article 2, paragraph 1.b.iii.G:

- . Registration and license tax;
- . Promotion of power-resources development tax;
- . Stamp tax;
- . Local special corporation surtax.

KAZAKHSTAN

Article 2, paragraph 1.a.i:

- . Corporate Income tax;
- . Personal income tax;
- . Social tax.

Article 2, paragraph 1.b.ii:

- . Social contributions;
- . Mandatory pension contributions;
- . Mandatory professional contributions.

Article 2, paragraph 1.b.iii.A: Property tax.

Article 2, paragraph 1.b.iii.B: Land tax.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise duty.

Article 2, paragraph 1.b.iii.E: Tax on transport vehicles.

Article 2, paragraph 1.b.iii.G:

- . Export rent tax;
- . Tax on gambling business;
- . Special payments and taxes for subsurface users;
- . Other obligatory payments to the budget.

KOREA

Article 2, paragraph 1.a.i:

- . Income tax;
- . Corporation tax;
- . Special tax for rural development.

Article 2, paragraph 1.b.iii.A:

- . Inheritance tax;
- . Gift tax.

Article 2, paragraph 1.b.iii.B: Comprehensive real estate holding tax.

Article 2, paragraph 1.b.iii.C: Value added tax.

Article 2, paragraph 1.b.iii.D:

- . Individual consumption tax;
- . Liquor tax.

KUWAIT

Article 2, paragraph 1.a.i: Corporate income tax.

Article 2, paragraph 1.a.ii: Income tax as per Law No. 23 of 1961.

Article 2, paragraph 1.a.iii: Tax subjected according to the Supporting of National Employees Law.

LATVIA

Article 2, paragraph 1.a.i:

- . Income tax;
- . Corporation tax.

Article 2, paragraph 1.b.iii.B: Tax on Immovable Property.

Article 2, paragraph 1.b.iii.C: Value-Added Tax.

Article 2, paragraph 1.b.iii.D: Excise taxes.

LIECHTENSTEIN

Article 2, paragraph 1.a.i:

- . Personal Income Tax (*Erwerbssteuer*);
- . Corporate Income Tax (*Ertragssteuer*).

Article 2, paragraph 1.a.ii: Real Estate Capital Gains Tax (*Grundstücksgewinnsteuer*).

Article 2, paragraph 1.a.iii: Wealth Tax (*Vermögenssteuer*).

LITHUANIA

For Lithuania, the Convention shall apply to taxes in all categories referred to in paragraph 1(a) and 1(b) of Article 2.

LUXEMBOURG

Article 2, paragraph 1.a.i:

- . Tax on personal income;
- . Tax on communities income;
- . Wealth tax;
- . Municipal business tax.

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: --

MALAYSIA

Article 2, paragraph 1.a.i:

- . Income Tax ;
- . Petroleum income tax.

Article 2, paragraph 1.a.ii: Real property gain tax.

MALTA

Article 2, paragraph 1.a.i: Tax imposed under the Income Tax Act.

Article 2, paragraph 1.a.ii: Not applicable.

Article 2, paragraph 1.a.iii: Not applicable.

Article 2, paragraph 1.b.i: Not applicable.

Article 2, paragraph 1.b.ii: Not applicable.

Article 2, paragraph 1.b.iii.A: Not applicable.

Article 2, paragraph 1.b.iii.B: Not applicable.

Article 2, paragraph 1.b.iii.C: Tax imposed under the Value Added Tax Act.

Article 2, paragraph 1.b.iii.D: Not applicable.

Article 2, paragraph 1.b.iii.E: Not applicable.

Article 2, paragraph 1.b.iii.F: Not applicable.

Article 2, paragraph 1.b.iii.G: Not applicable.

Article 2, paragraph 1.b.iv: Not applicable.

MARSHALL ISLANDS

Article 2, paragraph 1.a.i: Taxes imposed under the Income Tax Act 1989.

Article 2, paragraph 1.b.ii: Taxes imposed under the Social Security Act of 1990.

Article 2, paragraph 1.b.iii.B: Tax on land lease payments.

Article 2, paragraph 1.b.iii.G: Hotel and Resort Tax.

MAURITANIA

Article 2, paragraph 1.a.i:

- . Tax on Industrial and Commercial Profits (IBIC);
- . Tax on non-Commercial Profits (IBNC) ;
- . Agriculture Profits Tax (IBA);
- . Minimum Fixed Tax (IMF);
- . Tax on salaries, wages, pensions and life annuities (ITS).

Article 2, paragraph 1.a.ii: Tax on Income from Movable Assets (IRCM).

Article 2, paragraph 1.b.iii.B: Property Income Tax (IRF).

Article 2, paragraph 1.b.iii.C:

- . Value-added Tax (VAT);
- . Tax on Financial Transactions (TOF).

Article 2, paragraph 1.b.iii.G: Apprenticeship Tax (TA).

MAURITIUS

Article 2, paragraph 1.a.i: Taxes on income or profits.

Article 2, paragraph 1.b.iii.C: General consumption taxes, such as value added or sales taxes.

Article 2, paragraph 1.b.iii.D: Specific taxes on goods and services such as excise taxes.

Article 2, paragraph 1.b.iii.G: Any other taxes.

MEXICO

Article 2, paragraph 1.a.i: Income Tax and Flat Rate Corporate Tax.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D: Special Tax on Production and Services.

REPUBLIC OF MOLDOVA

Article 2, paragraph 1.a.i: Taxes on income of individuals and legal entities.

Article 2, paragraph 1.b.ii: Social security contributions.

Article 2, paragraph 1.b.iii.B: Taxes on immovable property.

Article 2, paragraph 1.b.iii.C: Value-added taxes.

Article 2, paragraph 1.b.iii.D: Excise taxes.

Article 2, paragraph 1.b.iii.E: Taxes on the use of motor vehicles.

Article 2, paragraph 1.b.iv:

- . Taxes on natural resources;
- . Local taxes.

MONACO

Article 2, paragraph 1.a.i:

- . Tax on profits of industrial and commercial incomes of individuals;
- . Corporate profits tax.

MOROCCO

Article 2, paragraph 1.a.i:

- . Income Tax, and
- . Corporation Tax.

NAURU

Article 2, paragraph 1.a.i:

- . Employment and Services Tax;
- . Business Tax (Including: Business Profit Tax, Small Business Tax, Non Resident Tax and International Transportation Business Tax).

Article 2, paragraph 1.b.iii.D: Telecommunication Services Tax.

Article 2, paragraph 1.b.iii.E: Motor Vehicle Tax.

Article 2, paragraph 1.b.iii.G:

- . Fisheries Tax;
- . Nauru Phosphate Royalty Levy/Tax;
- . Civil Aviation Fees/Tax.

NETHERLANDS

For the European part of the Netherlands

Article 2, paragraph 1.a.i:

- . Income Tax (*Inkomstenbelasting*);
- . Salaries Tax (*Loonbelasting*);

- . Corporation Tax (*Vennootschapsbelasting*);
- . Dividend Tax (*Dividendbelasting*).

Article 2, paragraph 1.b.ii: Social security contributions (*Premies sociale verzekering*).

Article 2, paragraph 1.b.iii.A: Inheritance, Transfer or Gift Tax (*erfbelasting, schenkbelasting*).

Article 2, paragraph 1.b.iii.C: Value added tax (*Omzetbelasting*).

For the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba)

Article 2, paragraph 1.a.i:

- . Income Tax (*Inkomstenbelasting*);
- . Salaries Tax (*Loonbelasting*);
- . Corporation Tax (*Winstbelasting*).

For Aruba

Article 2, paragraph 1.a.i:

- . Income Tax (*Inkomstenbelasting*);
- . Salaries Tax (*Loonbelasting*);
- . Corporation Tax (*Winstbelasting*);
- . Dividend tax (*Dividendbelasting*).

For Curaçao

Article 2, paragraph 1.a.i:

- . Income Tax (*Inkomstenbelasting*);
- . Salaries Tax (*Loonbelasting*);
- . Corporation Tax (*Winstbelasting*);
- . Dividend tax (*Dividendbelasting*).

Article 2, paragraph 1.b.iii.A: Inheritance tax (*Successiebelasting*).

Article 2, paragraph 1.b.iii.B: Land tax (*Grondbelasting*).

Article 2, paragraph 1.b.iii.C: Value added tax (*Omzetbelasting*)

Article 2, paragraph 1.b.iii.D: Excise duties (*Accijnzen*):

- . special import duty on petrol (*bijzonder invoerrecht op benzine*);
- . excise duty on beer (*accijns op bier*);
- . excise duty on cigarettes (*accijns op sigaretten*);
- . excise duty on spirits (*accijns op gedistilleerd*).

Article 2, paragraph 1.b.iii.E: Motor vehicles tax (*Motorrijtuigenbelasting*).

For Sint Maarten

Article 2, paragraph 1 (a) (i):

- . Income Tax (*Inkomstenbelasting*);
- . Wage tax (*Loonbelasting*);
- . Profit tax (*Winstbelasting*);
- . Savings tax (*Spaarvermogensheffing*).

Article 2, paragraph 1.b.iii.A: Inheritance tax (*Successiebelasting*).

Article 2, paragraph 1.b.iii.B: Transfer tax (*Overdrachtsbelasting*).

Article 2, paragraph 1.b.iii.C: Turnover tax (*Belasting op bedrijfsomzetten*).

Article 2, paragraph 1.b.iii.E: Motor vehicles tax (*Motorrijtuigenbelasting*).

NEW ZEALAND

Taxes of every kind and description imposed under the laws of New Zealand administered by the Commissioner of Inland Revenue, which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(iii) A, C, D, G of Article 2 of the Convention.

NIGERIA

Article 2, paragraph 1.a.i:

- . Personal Income Tax;
- . Company Income Tax;
- . Petroleum Profit Tax.

Article 2, paragraph 1.a.i: Capital Gains Tax.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D: Excise Duty.

Article 2, paragraph 1.b.iii.G:

- . Tertiary Education Tax;
- . National Information Technology Development Levy.

NIUE

Article 2, paragraph 1.a.i: Taxes on income or profits.

Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits.

Article 2, paragraph 1.a.iii: Taxes on net wealth.

Article 2, paragraph 1.b.iii: Taxes in other categories, except customs duties, imposed on behalf of a Party, namely:

- A:** Estate, inheritance or gift taxes.
- C:** General consumption taxes, such as value-added or sales taxes.
- D:** Specific taxes on goods and services such as excise taxes.
- G:** Any other taxes.

NORWAY

Article 2, paragraph 1.a.i:

- . National tax on income (*inntektsskatt til staten*);
- . National dues on remuneration to non-resident artists (*avgift til staten av honorarer som tilfaller kunstnere bosatt i utlandet*).

Article 2, paragraph 1.a.ii: National tax on capital gains from the alienation of shares (*skatt til staten av gevinst ved avhendelse av aksjer*).

Article 2, paragraph 1.a.iii: National tax on capital (*formuesskatt til staten*).

Article 2, paragraph 1.b.i:

- . County municipal tax on income (*inntektsskat til fylkeskommunen*);
- . Municipal tax on income (*inntektsskat til kommunen*);
- . Municipal tax on capital (*formuesskatt til kommunen*);
- . National contributions to the Tax Equalisation Fund (*felleskatt til Skattefordelingsfondet*).

Article 2, paragraph 1.b.ii: Contributions to the National Insurance Scheme (*folketrygdavgift*).

Article 2, paragraph 1.b.iii.A: Tax on inheritance and certain gifts (*avgift på arv og visse gaver*).

Article 2, paragraph 1.b.iii.B: --

Article 2, paragraph 1.b.iii.C:

- . Value added tax (*merverdiavgift*);
- . Investment tax (*investeringsavgift*).

Article 2, paragraph 1.b.iii.D: Taxes and excises on :

- . alcoholic beverages (*brennevin og vin m.v.*);
- . alcohol in imported essences (*alkohol i essenser som inføres*);
- . beer (*øl*);
- . tobacco (*tobakksvarer*);
- . petrol (*bensin*);
- . petroleum (*mineralolje*);
- . lubricants (*smøreolje*);
- . marine engines (*båtmotorer*);

- . electric power (*elektrisk kraft*);
- . chocolates and sweets (*sjokolade*);
- . sugar (*sukker*);
- . non-alcoholic beverages (*alkoholfrie drikkevarer*);
- . air-charter travel (*charterreiser med fly*);
- . cosmetic toiletries (*kosmetiske toalettmidler*);
- . equipment for recording and reproduction of sound and pictures etc. (*utstyr for opptak og gjengivelse av lyd og bilde m.v.*);
- . unrecorded audiotapes as well as recorded and unrecorded videotapes (*uinnspilte lyd-kassettbånd og innspilte og uinnspilte videokassettbånd*);
- . radio and television equipment (*radio og televisjonsmateriell*);
- . non-returnable bottles (*engangsflasker*);
- . batteries hazardous to the environment (*miljøskadelige batterier*).

Article 2, paragraph 1.b.iii.E:

- . Annual tax on motor vehicles (*årsavgift på motorvogner*);
- . Tax on motor vehicles etc. (*engangsavgift på motorvogner m.v.*);
- . Mileage tax on the use of diesel-powered vehicles (*kilometeravgift*);
- . Reregistration tax (*omregistreringsavgift*);
- . Tax on assembled motor vehicles (*oppbyggingsavgift*).

Article 2, paragraph 1.b.iii.F:

- . Tax on the registration of caravans (*avgift på førstegangs registrering av campingtilhengere*);
- . Annual tax on caravans (*årsavgift på campingtilhengere*).

Article 2, paragraph 1.b.iii.G:

- . Tax on documents transferring title to real property (*avgift på dokument som overfører hjemmel til fast eiendom*);
- . Tax on the transfer of ownership rights and rights of use to real property etc. abroad (*avgift på overføring av eiendomsrett og bruksrett til fast eiendom m.v. i utlandet*).

Article 2, paragraph 1.b.iv: Municipal tax on real property (*eiendomsskatt til kommunen*).

PAKISTAN

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.b.iii.C: Sales Tax.

Article 2, paragraph 1.b.iii.D: Federal Excise Duty.

PANAMA

Article 2, paragraph 1.a.i: Taxes on income of profits (provided in the Tax Code, Book IV, Title I, and the applicable decrees and regulations).

Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits (provided in the Tax Code, Book IV, Title I, and the applicable decrees and regulations).

PERU

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.b.ii:

- . Contributions to social security - ESSALUD;
- . Contributions to the national pension system - ONP.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D: Selective Consumption Tax..

Article 2, paragraph 1.b.iii.E: Recreational Boat Tax.

Article 2, paragraph 1.b.iii.G:

- . Tax on Financial Transactions;
- . Temporary Tax on Net Assets.

POLAND

For the Republic of Poland, the Convention shall apply to the taxes referred to in subparagraphs (a)(i)-(iii) and (b) (ii)-(iii) of paragraph 1 of Article 2.

PORTUGAL

Article 2, paragraph 1.a.i:

- . Personal income tax;
- . Corporate income tax;
- . State surtax on corporate income tax.

Article 2, paragraph 1.b.i: Local surtax on corporate income tax.

Article 2, paragraph 1b.iii.A: Stamp duty on gratuitous transfers.

Article 2, paragraph 1b.iii.B:

- . Municipal tax on real property;
- . Municipal tax on real estate transfer.

Article 2, paragraph 1b.iii.C: Value added tax.

Article 2, paragraph 1b.iii.D: Excise taxes.

Article 2, paragraph 1b.iii.E: Tax on the ownership of motor vehicles.

QATAR

Article 2, paragraph 1.a.i: Income tax.

ROMANIA

Article 2, paragraph 1.a.i: Taxes on income or profits.

Article 2, paragraph 1.b.ii: Compulsory social security contributions provided by the Fiscal Code, respectively:

- . contributions to the national social security health fund;
- . contributions to the unemployment social security budget;
- . contributions to the State social security budget.

Article 2, paragraph 1.b.iii.C: Value-Added Tax.

Article 2, paragraph 1.b.iii.D: Excise duties.

RUSSIAN FEDERATION

Article 2, paragraph 1.a.i:

- . Tax on income of individuals;
- . Tax on profits of organisations.

Article 2, paragraph 1.b.iii.B: Tax on the property of organisations.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

Article 2, paragraph 1.b.iii.E: Transport tax.

Article 2, paragraph 1.b.iii.G: Any other taxes:

- . water tax;
- . mineral resource extraction tax;
- . special tax regimes: taxation system for agricultural producers (uniform agricultural tax), simplified taxation system, taxation system in the form of uniform tax on the imputed income for individual kinds of activity, licence-based system of taxation;
- . tax on gambling.

Article 2, paragraph 1.b.iv: Land tax, Tax on the property of individuals.

SAINT VINCENT AND THE GRENADINES

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.a.ii: Corporate Tax.

SAINT LUCIA

Article 2, paragraph 1.a.i:

- . Income Tax or
- . Withholding Tax.

Article 2, paragraph 1.b.iii.B:

- . Land and House Tax;
- . Stamp Duty.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

SAMOA

Article 2, paragraph 1.a.i: Taxes on income or profits.

Article 2, paragraph 1.a.ii: Taxes on capital gains.

Article 2, paragraph 1.a.iii: Taxes on net wealth.

Article 2, paragraph 1.b. iii A: Estate, inheritance or gift tax.

SAN MARINO

Article 2, paragraph 1.a.i: General income tax

- (i) on individuals;
- (ii) on bodies corporate and proprietorships;
[even if collected through a withholding tax].

Article 2, paragraph 1.a.ii: None.

Article 2, paragraph 1.a.iii: None.

SAUDI ARABIA

Article 2, paragraph 1.a.i:

- . The income tax including the natural gas investment tax.
- . The Zakat.

SENEGAL

Article 2, paragraph 1.a.i:

- . Corporation tax;
- . Minimum flat rate Corporation tax;
- . Tax on income of individuals;

Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits.

Article 2, paragraph 1.b.iii.D:

- . Value-added tax;
- . Tax on financial activities.

Article 2, paragraph 1.b.iii.E: Excise taxes.

Article 2, paragraph 1.b.iii.G: Flat rate contribution borne by employers.

SEYCHELLES

Article 2, paragraph 1.a.i:

- . Business tax;
- . Income and non-monetary benefits tax;
- . Petroleum income tax.

SINGAPORE

Article 2, paragraph 1.a.i: Income Tax.

SLOVAK REPUBLIC

Article 2, paragraph 1.a.i:

- . Tax on income of individuals;
- . Tax on income of legal persons.

Article 2, paragraph 1.b.iii.C: Value added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

Article 2, paragraph 1.b.iii.E: Motor vehicle tax.

SLOVENIA

Article 2, paragraph 1.a.i:

- . Taxes on income of individuals (*davek od dohodkov fizičnih oseb – dohodnina*);
- . Taxes on income of legal persons (*davek od dohodkov pravnih oseb*).

Article 2, paragraph 1.b.iii.A: Inheritance and Gift tax (*davek na dediščine in darila*).

Article 2, paragraph 1.b.iii.C: Value-added tax (*davek na dodano vrednost*).

Article 2, paragraph 1.b.iii.D: Excise duties (*trošarine*).

Article 2, paragraph 1.b.iii.G: Real estate transaction tax (*davek od prometa nepremičnin*).

SOUTH AFRICA

Article 2, paragraph 1.a.i:

- . Income tax;
- . Withholding tax on royalties;
- . Tax on foreign entertainers and sportspersons;
- . Turnover tax on micro businesses;
- . Dividend tax;
- . Withholding tax on interest, effective date 1 March 2015.

Article 2, paragraph 1.a.ii: Capital gains.

Article 2, paragraph 1.b.iii.A:

- . Estate duty;
- . Donations tax.

Article 2, paragraph 1.b.iii.B: Transfer duty.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

Article 2, paragraph 1.b.iii.G: Securities transfer taxes.

SPAIN

Article 2, paragraph 1.a.i:

Taxes on income or profits, or taxes on capital gains which are imposed separately from the tax on income or profits, and taxes on net wealth, imposed on behalf of the member States:

- . Personal Income Tax;
- . Non-Residents Income Tax;
- . Corporate tax;
- . Wealth Tax.

Article 2, paragraph 1.b.i:

Any of the above which are imposed on behalf of political subdivisions or local authorities of a Signatory State:

- . Tax on the Increase in the Value of Urban Land;
- . Tax on Economic Activities.

Article 2, paragraph 1.b.ii:

Payments and other Social Security resources paid to the Government or to the Social Security Institutions established by law.

Article 2, paragraph 1.b.iii:

Taxes in other categories, except customs duties, imposed on behalf of a signatory State, namely:

A.: Inheritance and Gift Tax.

B.: Tax on Immovable Property.

C.:

- . Value-Added Taxes;
- . General Indirect Tax for the Canary Islands;
- . Tax on Imports and Deliveries of Goods in the Canary Islands;
- . Tax on Production, Services and Imports in the cities of Ceuta and Melilla.

D.:

- . Tax on the Retail Sales of Certain Hydrocarbons;
- . Insurance Premium Tax;
- . Beer Tax;
- . Tax on Wine and Fermented Beverages;
- . Tax on Intermediate Products;
- . Tax on Alcohol and Derived Beverages;
- . Hydrocarbon Tax;
- . Tobacco Products Tax;
- . Electricity Tax;
- . Special Tax on Certain Means of Transport.

E.: Tax on Motor Vehicles.

F.: Tax on Capital Transfers and Documented Legal Acts.

Article 2, paragraph 1.b.iv:

Any of the above which are imposed on behalf of political subdivisions or local authorities:

- . Special Tax of the Autonomous Community of the Canary Islands on Petroleum-based Fuels;
- . Tax on Construction, Installations and Works.

ST. CHRISTOPHER AND NEVIS

Article 2, paragraph 1.a.i: Income Tax.

Article 2, paragraph 1.b.i: Income Tax.

SWEDEN

Article 2, paragraph 1.a.i:

- . Act (1970:624) on withholding tax on dividends;
- . Act (1990:659) on special payroll tax;
- . Act (1991:586) on special income tax and non-residents;
- . Act (1991:591) on special income tax on non-resident artists and athletes;
- . Act (1991:687) on special payroll tax on pension costs;
- . Income tax act (1999:1229).

Article 2, paragraph 1.a.ii: Act (1990:661) on yield tax on pension funds.

Article 2, paragraph 1.a.iii: Wealth tax act (1997:323).

Article 2, paragraph 1.b.i:

- . Funeral act (1990:1144);
- . Act (1999:291) on fees to registered religious communities.

Article 2, paragraph 1.b.ii:

- . Act (1994:1920) on general payroll fee;
- . Act (1994:1744) on general pension contribution, Social security contribution act (2000:980).

Article 2, paragraph 1.b.iii.A: Act (1941:416) on inheritance tax and on gift tax.

Article 2, paragraph 1.b.iii.B:

- . Real estate tax act (1984:1052);
- . Act (1984:404) on land register stamp duties.

Article 2, paragraph 1.b.iii.C: Value added tax act (1994:200).

Article 2, paragraph 1.b.iii.D:

- . Act (1972:266) on tax on advertisements and advertising;
- . Act (1972:820) on tax on gambling;
- . Vehicle scrapping act (1975:343);

- . Act (1984:409) on tax on fertilizer;
- . Act (1984:410) on tax on pesticides;
- . Act (1990:613) on an environmental charge on emissions of nitrogen oxides in energy production;
- . Act (1990:1427) on premium tax on group life insurance;
- . Lottery tax act (1991:1482);
- . Act (1991:1483) on prize savings' tax;
- . Tobacco excise duty act (1994:1563);
- . Alcohol excise duty act (1994:1564);
- . Act (1994:1776) on excise duty on energy;
- . Act (1995:1667) on natural gravel tax;
- . Act (1998:506) on monitoring of transportations etc. of alcohol merchandise, tobacco merchandise and mineral oil products subject to excise duties, Waste tax act (1999:673);
- . Act (2000:466) on tax on thermal capacity in nuclear power reactors.

Article 2, paragraph 1.b.iii.E:

- . Act (1976:339) on tax on cars for sale;
- . Vehicle tax act (1988:327);
- . Act (1997:1137) on road user charges for certain heavy vehicles.

Article 2, paragraph 1.b.iii.G:

- . Act (1972:435) on overburden charge and
- . Act (2014:52) on road infrastructures charges, as regards charges levied on public roads.

SWITZERLAND

Article 2, paragraph 1.a.i: Federal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income).

Article 2, paragraph 2.b.i:

- . Cantonal and communal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income);
- . Cantonal and communal taxes on wealth (total property, movable and immovable property, business assets, capital and reserves, and other elements of wealth).

TUNISIA

Article 2, paragraph 1.a.i:

- . Personal income tax;
- . Corporation tax.

Article 2, paragraph 1.a.ii: Tax on capital gains of:

- . transfer of buildings and building lands and social rights within real estate companies;
- . transfer and retrocession of shares, partnership shares and fund shares and transfer and retrocession of rights on the related titles.

Article 2, paragraph 1.b.ii: Social security contributions payable to general government or to social security institutions established under public law.

Article 2, paragraph 1.b.iii.A: Taxes on registration of inheritance or gift.

Article 2, paragraph 1.b.iii.B: Tax on immovable property.

Article 2, paragraph 1.b.iii.C:

- . Value added tax;
- . Consumption tax;
- . Registration and stamp duties returning to the State budget other than those referred to in paragraph 1.b.iii.A.

Article 2, paragraph 1.b.iii.D:

- . Single tax on insurance;
- . Taxes on turnover for the benefit of special treasury funds;
- . Road tax;
- . Stamp duties;
- . Compensation charges;
- . Visit tax;

- . Administrative formalities tax;
- . Telecommunications tax.

Article 2, paragraph 1.b.iv:

- . Taxes on buildings;
- . Taxes on building lands;
- . Taxes on industrial, commercial or professional buildings;
- . Hotel tax;
- . Entertainment tax;
- . other taxes and duties for the benefit of local collectivities as provided by the Code of Local Taxation promulgated by Law No.97-11 of 3 February 1997.

TURKEY

Article 2, paragraph 1.a.i:

- . Income tax;
- . Corporation tax;

Article 2, paragraph 1.a.ii: --

Article 2, paragraph 1.a.iii: --

Article 2, paragraph 1.b.i: --

Article 2, paragraph 1.b.ii: --

Article 2, paragraph 1.b.iii.A: --

Article 2, paragraph 1.b.iii.B: --

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: --

Article 2, paragraph 1.b.iii.E: --

Article 2, paragraph 1.b.iii.F: --

Article 2, paragraph 1.b.iii.G: --

Article 2, paragraph 1.b.iv: --

UGANDA

Article 2, paragraph 1.a.i:

- . Income Tax;
- . Withholding tax on royalties;
- . Tax on foreign entertainers and sports persons;
- . Turnover tax on Small and Medium Enterprises;
- . Gaming and sports betting taxes;
- . Withholding taxes on dividends;
- . Withholding tax on interest.

Article 2, paragraph 1.a.ii: Capital gains.

Article 2, paragraph 1.b.iii.B:

- . Stamp duty;
- . Taxes in immovable property including Rental Tax.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D: Excise tax.

UKRAINE

Article 2, paragraph 1.a.i:

- . Tax on profits of enterprises;
- . Tax on income of naturals.

Article 2, paragraph 1.b.ii: Compulsory social security contribution.

Article 2, paragraph 1.b.iii.B: Land fee.

Article 2, paragraph 1.b.iii.C: Value-added tax.

Article 2, paragraph 1.b.iii.D:

- . Excise tax;
- . Duty on the development of viticulture, gardening and hop-growing.

Article 2, paragraph 1.b.iii.E: Tax on the ownership of motor vehicles and other self-propelled machines and mechanisms.

Article 2, paragraph 1.b.iv:

- . Single tax;
- . Fixed agricultural tax;
- . State customs;
- . Rental payment;
- . Duty for the special use of natural resources.

UNITED ARAB EMIRATES

Article 2, paragraph 1.a.i: Taxes on income and profit.

UNITED KINGDOM

The Convention shall apply to those taxes in **Article 2, paragraph 1**, which fall within:

For the United Kingdom of Great Britain and Northern Ireland

- a) any of paragraphs (i) to (iii) of sub-paragraph (a); or
- b) paragraph (iii) of sub-paragraph (b).

For Anguilla

- a) paragraphs (iii)(B), (iii)(C) or (iii)(D) of sub-paragraph (b).

For Bermuda

- . no applicable taxes.

For the British Virgin Islands

- . paragraphs (ii) or (iii)(B) of sub-paragraph (b).

For the Cayman Islands

- a) any of paragraphs (i) to (iii) of sub-paragraph (a); or
- b) paragraph (iii) of sub-paragraph (b).

For the Bailiwick of Guernsey

- . paragraphs (a)(i) and (a)(ii).

For Gibraltar

- a) paragraph (a)(i).

For the Isle of Man

- . paragraph (1)(a)(i): Income Tax.

For the Bailiwick of Jersey

- . paragraph (a)(i): Taxes on income or profits;
- . paragraph (a)(ii): Taxes on capital gains which are imposed separately from the tax on income or profits;
- . paragraph (a)(iii): Taxes on net wealth.

For Montserrat

- a) paragraphs (i) and (iii) of sub-paragraph (a); or
- b) paragraph (iii) of sub-paragraph (b).

For the Turks and Caicos Islands

- . paragraph (iii) of sub-paragraph (b).

UNITED STATES OF AMERICA

For the United States, this Convention shall apply to taxes imposed under Title 26 of the United States Code (the Internal Revenue Code of 1986), as amended, which correspond to the taxes in the categories referred to in paragraph 1.A and 1.B II and III of Article 2 of the Convention.

URUGUAY

Article 2, paragraph 1.a.i:

- . Tax on business income (*Impuesto a las Rentas de las Actividades Económicas - IRAE*);
- . Personal income tax (*Impuesto a las Rentas de las Personas Físicas - IRPF*);
- . Non-residents income tax (*Impuesto a las Rentas de los No Residentes - IRNR*);
- . Tax for social security assistance (*Impuesto de Asistencia a la Seguridad Social - IASS*).

Article 2, paragraph 1.a.iii: Capital tax (*Impuesto al Patrimonio - IP*).

Article 2, paragraph 1.b.iii.C: Value Added Tax - VAT (*Impuesto al Valor Agregado - IVA*).

Article 2, paragraph 1.b.iii.D: Excise Tax (*Impuesto Específico Interno - IMESI*)

VANUATU

Article 2, paragraph 1.a.i:

- . Business Licence fees (including turnover tax);
- . Casino fees and taxes;
- . Gaming fees and taxes;
- . Internet gaming fees and taxes;
- . Lottery taxes.

Article 2, paragraph 1.b.iii.B: Stamp duties.

Article 2, paragraph 1.b.iii.C: Value Added Tax.

Article 2, paragraph 1.b.iii.D: Excise duties.

Article 2, paragraph 1.b.iii.E:

- . Vehicle registration and transfer fees and taxes;
- . Road taxes.

Article 2, paragraph 1.b.iii.F: Stamp duties.

Article 2, paragraph 1.b.iii.G: Rent tax.



Convention on Mutual Administrative Assistance in Tax Matters as amended by the 2010 Protocol

Strasbourg, 1.VI.2011

Annex B – Competent authorities ^(*)

States

- **From A to F**

[Albania](#) – [Andorra](#) – [Antigua and Barbuda](#) – [Argentina](#) – [Australia](#) – [Austria](#) – [Azerbaijan](#) – [Bahamas](#) – [Bahrain](#) – [Barbados](#) – [Belgium](#) – [Belize](#) – [Brazil](#) – [Brunei Darussalam](#) – [Bulgaria](#) – [Cameroon](#) – [Canada](#) – [Chile](#) – [China](#) – [Colombia](#) – [Cook Islands](#) – [Costa Rica](#) – [Croatia](#) – [Cyprus](#) – [Czech Republic](#) – [Denmark](#) – [Dominica](#) – [Ecuador](#) – [El Salvador](#) – [Estonia](#) – [Finland](#) – [France](#)

- **From G to L**

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- **From M to R**

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- **From S to Z**

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Related links

- [Convention, Annexes and Protocol.](#)

(*) Status as of 24 May 2019 – Last update Morocco.

ALBANIA

Ministry of Finance: General Tax Directory.

ANDORRA

The Minister of Finance or his authorised representative.

ARGENTINA

The Federal Administration of Public Revenue.

ANTIGUA AND BARBUDA

The Commissioner of the Inland Revenue Department or his authorised representative.

AUSTRALIA

The Commissioner of Taxation or an authorised representative of the Commissioner.

AUSTRIA

In relation to the Republic of Austria, the term “competent authority” means the Federal Minister for Finance or his authorised representative.

AZERBAIJAN

- . Ministry of taxes;
- . State Customs Committee;
- . Ministry of Labour and Social Protection of Population;
- . Ministry of Finance.

BAHAMAS

The Minister of Finance or his authorised representative.

BAHRAIN

The Minister of Finance or his authorised representative.

BARBADOS

The Barbados Revenue Authority.

BELGIUM

The Minister for Finance or an authorised representative.

BELIZE

The Financial Secretary in the Ministry of Finance.

BRAZIL

The Secretary of the Federal Revenue of Brazil.

BRUNEI DARUSSALAM

The Minister of Finance and Economy or his authorised representative.

BULGARIA

The Minister of Finance, the Executive Director of the National Revenue Agency or their authorised representative.

CAMEROON

The Minister of Finance or his representative.

CANADA

The Minister of National Revenue or the Minister's authorised representative.

CHILE

The Minister of Finance, the Commissioner of the Chilean Internal Revenue Service, and their authorised representatives.

CHINA

The State Administration of Taxation or its authorised representative.

For the Hong Kong Special Administrative Region (Hong Kong SAR):

The Commissioner of Inland Revenue of the Government of the Hong Kong SAR or the authorised representative of the Commissioner.

For the Macao Special Administrative Region:

The Chief Executive of the Macao Special Administrative Region or his authorized representative.

COLOMBIA

The competent authority for the Republic of Colombia is the Director General of the National Tax and Customs Administration (*Director General de la Dirección de Impuestos y Aduanas Nacionales – DIAN*) or his authorised representative.

COOK ISLANDS

The Treasurer of Revenue Management or his authorised representative.

COSTA RICA

The Director of the Tax Administration (*Director General de Tributación*).

CROATIA

The Ministry of Finance or its authorised representative.

CYPRUS

The Minister of Finance or his authorised representative.

CZECH REPUBLIC

- . The Minister of Finance or his authorised representative;
- . The Czech Social Security Administration in relation to compulsory social security contributions and a contribution to the state employment policy;
- . The Center for International Reimbursements in relation to compulsory public health insurance contributions.

DENMARK

(except for Greenland)

The Minister for Taxation or his authorised representative.

Greenland

The Local Government or its authorised representative.

DOMINICA

The Minister for Finance or his authorised representative.

ECUADOR

The Director of the Internal Revenue Service or its authorised representative.

EL SALVADOR

The Director General of National Taxation.

ESTONIA

The Tax and Customs Board.

FINLAND

The National Board of Taxes.

FRANCE

1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:

. concerning those recovered by social security bodies : as appropriate, the Chairman of the Administrative Council of the Central Agency for Social Security Bodies (*Agence centrale des organismes de sécurité sociale – ACOSS*) or the Chairman of the Administrative Council of the Agricultural Social Insurance Mutual Benefit Fund (*Caisse centrale de mutualité sociale agricole – CCMSA*);

. concerning those recovered by the Treasury: the Minister responsible for the Budget or his authorised representative;

2. For all the other taxes referred to in Annex A : the Minister responsible for the Budget or his authorised representative.

GEORGIA

The Ministry of Finance or its authorised representative.

GERMANY

1. For taxes and related ancillary tax payments, with the exception of the taxes and ancillary tax payments listed in paragraph 3 below:

The Federal Ministry of Finance or the authority (the Federal Central Tax Office) to which it has delegated its powers;

2. For all social security contributions:

The Federal Ministry of Labour and Social Affairs;

3. For:

. Import VAT and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.C,

. Spirits duty, energy duty, tobacco duty and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.D,

. Aviation tax and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.G,

The Customs Criminological Office, to which the Federal Ministry of Finance has delegated its powers;

4. For the service of documents in accordance with Article 17 which relate to taxes and ancillary tax payments listed in paragraph 3 above:

The Federal Office for Customs Enforcement (at the Hanover main customs office), to which the Federal Ministry of Finance has delegated its powers.

GHANA

The Commissioner-General of the Ghana Revenue Authority or an authorized representative.
Address:

Commissioner-General
Ghana Revenue Authority
GP 2202 Accra, Ghana.

GREECE

The Minister of Economy and Finance or his authorised representative.

For Exchange of Information on Value added taxes : Ministry of Finance, General Secretariat of Taxation and Customs, General Directorate of Tax Audits and Public Revenues, Directorate of Tax Audits, Section B' – CLOEL.

GRENADA

The Comptroller of Inland Revenue Division.

GUATEMALA

The Superintendency of Tax Administration.

HUNGARY

The Minister responsible for tax policy or his authorised representative.

ICELAND

The Minister of Finance and Economic Affairs or the Minister's authorised representative.

INDIA

The Minister of Finance or his authorised representatives i.e., the Joint Secretary, Foreign Tax and Tax Research Division-I and the Joint Secretary, Foreign Tax and Tax Research Division-II, Department of Revenue, Ministry of Finance.

INDONESIA

The Minister of Finance of Indonesia or an authorised representative of the Minister.

IRELAND

The Revenue Commissioners or their authorised representative.

ISRAEL

The Minister of Finance or his authorised representative.

ITALY

The Ministry of Economy and Finance – Tax Policy Department.

JAMAICA

The Minister responsible for Finance or his designate, the Commissioner General of Tax Administration of Jamaica, or his designate.

JAPAN

The Minister of Finance or his authorised representative.

KAZAKHSTAN

The Minister of Finance or his authorised representative.

KOREA

The Minister of Strategy and Finances or his authorized representative.

KUWAIT

The Minister of Finance or his authorised representative.

LATVIA

The Ministry of Finance or its authorised representative.

LIBERIA

The Liberia Revenue Authority.

LIECHTENSTEIN

The Fiscal Authority.

LITHUANIA

The Ministry of Finance or the State Tax Inspectorate under the Ministry of Finance.

LUXEMBOURG

The Minister of Finance or his authorised representative.

MALAYSIA

The Minister of Finance or his authorised representative.

MALTA

The Minister responsible for finance or his authorised representative.

MARSHALL ISLANDS

The Secretary of Finance or his authorised representative.

MAURITANIA

The Minister in charge of Finance or its authorised representative.

MAURITIUS

The Minister to whom the responsibility for the subject of finance is assigned or his authorised representative.

MEXICO

- . Ministry of Finance;
- . Tax Administration Service.

REPUBLIC OF MOLDOVA

The Ministry of Finance or its authorised representatives.

MONACO

The Government Adviser - Minister of Finance and Economy or his authorised representative.

MOROCCO

The Minister for Economy and Finances or his authorised representative.

NAURU

The Minister of Finance or his authorised representative.

NETHERLANDS

- . For tax purposes : the Minister of Finance or his authorised representative;
- . For Social security purposes: the State Secretary for Social Affairs and Employment or his authorised representative.

Curaçao

The Minister of Finance or his authorised representative.

Sint Maarten

The Minister of Finance or his authorised representative.

Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba)

The Minister of Finance or his authorised representative.

Aruba

The Minister of Finance or his authorised representative.

NEW ZEALAND

The Commissioner of Inland Revenue or an authorised representative of the Commissioner.

NIGERIA

The Minister of Finance or an authorised representative of the Minister.

NIUE

The Financial Secretary, Department of Finance and Planning or an authorised representative of the Financial Secretary.

NORWAY

The Minister of Finance and Customs or his authorised representative.

PAKISTAN

The “Chairman Federal Board of Revenue” or its authorised representative.

PANAMA

The Ministry of Economy and Finances or its authorised representative.

PERU

The National Superintendence of Customs and Tax Matters - SUNAT.

POLAND

For the Republic of Poland, the term 'competent authority' means the Minister of Finance or his authorized representative.

PORTUGAL

Portugal declares that the term “competent authorities”, included in Annex B, means the Minister of Finance, the Director General of the Tax and Customs Authority or their authorised representatives.

QATAR

The Minister of Finance or his authorised representative.

ROMANIA

The Minister of Public Finance or his autorised representative.

RUSSIAN FEDERATION

- . The Federal Tax Service and its authorised representatives;
- . The Federal Bailiff Service and its authorised representatives.

SAINT LUCIA

The Minister for Finance or his authorised representative.

SAINT VINCENT AND THE GRENADINES

The Inland Revenue Department or an authorised representative which may be designated by the Minister with responsibility for Finance.

SAMOA

The Minister for Revenue or his authorised representative.

SAN MARINO

The Ministry of Finance and Budget and Central Liaison Office - CLO.

SAUDI ARABIA

The Ministry of Finance represented by the Minister of Finance or his authorised representative.

SENEGAL

The Minister of Economy, Finance and Planning or the Director General of Taxes and Domains.

SEYCHELLES

The Minister of Finance or an authorised representative of the Minister of Finance.

SINGAPORE

The Minister of Finance or his authorised representative.

SLOVAK REPUBLIC

The Ministry of Finance or its authorised representative.

SLOVENIA

The Ministry of Finance of the Republic of Slovenia or its authorised representative.

SOUTH AFRICA

The Commissioner for the South Africa revenue Service or an authorised representative of the Commissioner.

SPAIN

The Minister of Economy and Finance, or the authorised representative thereof, and within the sphere of their powers, the Minister of Employment and Immigration or the Minister that, in the future, may replace him, regardless of the fact that, in practice, such functions may be carried out by the General Treasury of the Social Security.

ST. CHRISTOPHER AND NEVIS

The Financial Secretary or the Financial Secretary's authorised representative.

SWEDEN

The Minister of Finance or the National Tax Board.

SWITZERLAND

The Head of the Federal Department of Finance or his authorised representative.

TUNISIA

The Minister in charge of Finance or his authorised representatives.

TURKEY

The Minister of Finance or his authorised representative.

UGANDA

The Commissioner General of the Uganda Revenue Authority or an authorised representative of the Commissioner General.

UKRAINE

- . The State Tax Administration of Ukraine;
- . The State Customs Service of Ukraine;
- . The Pension Fund of Ukraine.

UNITED ARAB EMIRATES

The Ministry of Finance represented by the Minister of Finance or his authorised representative.

UNITED KINGDOM

For the United Kingdom of Great Britain and Northern Ireland:

The Commissioners for Her Majesty's Revenue and Customs or their authorised representative.

For Anguilla:

The Permanent Secretary for Finance or their authorised representative.

For Bermuda:

The Minister of Finance or its authorised representative.

For the British Virgin Islands:

The International Tax Authority - Ministry of Finance.

For the Cayman Islands:

The Tax Information Authority or its authorised representative.

For Gibraltar:

The Commissioner of Income Tax of the Government of Gibraltar.

For Bailiwick of Jersey:

The Treasury and Resources Minister or his authorised representative.

For the Isle of Man:

The Assessor of Income Tax or his or her delegate.

For the Bailiwick of Guernsey:

The Director of Income Tax or his delegate.

For Montserrat:

The Comptroller of Inland Revenue or their authorised representative.

For the Turks and Caicos Islands:

The Permanent Secretary for the Ministry of Finance, Investment and Trade or their authorised representative.

UNITED STATES OF AMERICA

For the United States, the term "competent authority" means the Secretary of the Treasury or his designee.

URUGUAY

The Minister of Economy and Finance or his authorised representative.

VANUATU

The Minister of Finance or its authorised representative.



Convention on Mutual Administrative Assistance in Tax Matters as amended by the 2010 Protocol

Strasbourg, 1.VI.2011

Annex C – Definition of the word "national" for the purpose of the Convention (*)

States

- **From A to F**

[Antigua and Barbuda](#) – [Australia](#) – [Azerbaijan](#) – [Bahamas](#) – [Barbados](#) – [Belgium](#) – [Belize](#) – [Brunei Darussalam](#) – [Cameroon](#) – [Chile](#) – [China](#) – [Cyprus](#) – [El Salvador](#)

- **From G to L**

[Georgia](#) – [Germany](#) – [Greece](#) – [Ireland](#) – [Kazakhstan](#) – [Korea](#) – [Liechtenstein](#) – [Lithuania](#)

- **From M to R**

[Malaysia](#) – [Mauritania](#) – [Mauritius](#) – [Mexico](#) – [Netherlands](#) – [New Zealand](#) – [Nigeria](#) – [Niue](#) – [Pakistan](#) – [Panama](#) – [Peru](#) – [Romania](#)

- **From S to Z**

[Saint Lucia](#) – [Saint Vincent and the Grenadines](#) – [Senegal](#) – [Seychelles](#) – [Singapore](#) – [Slovak Republic](#) – [South Africa](#) – [Spain](#) – [Tunisia](#) – [Turkey](#) – [Uganda](#) – [United Arab Emirates](#) – [United Kingdom](#) – [Uruguay](#) – [Vanuatu](#)

Related links

- [Convention, Annexes and Protocol.](#)

(*) Status as of 24 May 2019 – Last update El Salvador.

ANTIGUA AND BARBUDA

- i. all individuals possessing the nationality of Antigua and Barbuda, and
- ii. all legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in Antigua and Barbuda.

AUSTRALIA

In relation to Australia, the term “national” means any individual possessing the citizenship of Australia; and any legal person, company, partnership or association deriving its status as such from the laws in force in Australia.

AZERBAIJAN

- . All individuals possessing the nationality of the Republic of Azerbaijan;
- . All legal persons (including partnership and joint venture), companies, associations and other organisations deriving their status as such from the legislation of the Republic of Azerbaijan.

BAHAMAS

In The Bahamas the term “national” is used when there is a reference to a person (whether natural person or legal person) in the international arena, for example, a “national” of The Bahamas or a “National” of a State. However, when referring to a person domestically (in the domestic legislation) a person is considered a citizen, not a national.

BARBADOS

For the purposes of Article 3, paragraph 1.e, of the Convention, the term "national" in relation to Barbados means any individual possessing the nationality or citizenship of Barbados; and any legal person, partnership or association deriving its status as such from the laws in force in Barbados.

BELGIUM

None.

BELIZE

In relation to Belize, the term “national” means any individual possessing the citizenship of Belize.

BRUNEI DARUSSALAM

In relation to Brunei Darussalam, the term “national” means any individual possessing the nationality of Brunei Darussalam, and any legal person, partnership or association deriving its status as such from the laws in force in the Brunei Darussalam.

CAMEROON

All individuals of Cameroonian nationality and all legal persons, partnership or capital companies, associations and other entities planned and constituted under the laws in force in Cameroon.

CHILE

The Republic of Chile, according to Article 3, paragraph 1.e, of the Convention, declares that the term "national" means any individual possessing the Chilean nationality; and any legal person or association organised under the laws in force in the Republic of Chile.

CHINA

For the Hong Kong Special Administrative Region (Hong Kong SAR)

For the application of the Convention to the Hong Kong SAR, paragraph 1.e of Article 3 of the Convention refers to any person having the right to abode, or is incorporated or otherwise constituted in the Hong Kong SAR.

CYPRUS

- i. Any individual possessing the citizenship of Cyprus;
- ii. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Cyprus.

EL SALVADOR

- i. Any individual of Salvadoran nationality; and
- ii. Any legal person deriving its status as such from the laws in force in El Salvador.

GEORGIA

- . Any individual possessing the citizenship of Georgia;
- . Any legal person or partnership or association deriving its status as such from the laws in force in Georgia.

GERMANY

- . All Germans withing the meaning of the Basic Law for the Federal Republic of Germany, and
- . All legal persons, partnerships and other asociations deriving their status as such from the laws in force in the Federal Republic of Germany.

GREECE

None provided.

IRELAND

The term "nationals" in relation to Ireland shall be understood as any individuals possessing the citizenship of Ireland, and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland.

KAZAKHSTAN

- . All individuals possessing the nationality of the Republic of Kazakhstan;
- . All legal persons, partnerships or association deriving its status as such from the laws in force in the Republic of Kazakhstan.

KOREA

1. Any individual possessing the nationality of the Republic of Korea.
2. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Korea.

LIECHTENSTEIN

- i. Any individual possessing the nationality or citizenship of Liechtenstein; and
- ii. Any person other than an individual deriving its status as such from the laws in force in Liechtenstein.

LITHUANIA

For Lithuania, the term “national” means all individuals possessing the citizenship of the Republic of Lithuania, and all legal persons, partnerships, associations or other entities deriving their status as such from the laws in force in the Republic of Lithuania.

MALAYSIA

- (i) Any individual possessing the nationality or citizenship of Malaysia;
- (ii) Any legal person, partnership or, association and any other entity deriving its status as such from the laws in force in Malaysia.

MAURITANIA

All individuals possessing the Mauritanian nationality and all legal persons, partnerships, associations and other entities provided for and deriving their status as such from the laws in force in the Islamic Republic of Mauritania.

MAURITIUS

- (i) All individuals possessing the citizenship of the Republic of Mauritius, and
- (ii) All legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in the republic of Mauritius.

MEXICO

- (i) any individual of Mexican nationality; and
- (ii) any legal entity, company or association that derives its status as such from the current legislation in Mexico.

NETHERLANDS

For the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten

1. all individuals possessing the Dutch nationality;
2. all legal persons, companies and associations deriving their status as such from the laws in force in the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten.

NEW ZEALAND

Any individual possessing the nationality or citizenship of New Zealand and any legal person, partnership or association deriving its status as such from the laws in force in New Zealand.

NIGERIA

Any individuals possessing the nationality of the Federal Republic of Nigeria and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in the Federal Republic of Nigeria.

NIUE

Any individual belonging to the aboriginal race of Niue or possessing permanent resident status in Niue and any legal person, partnership or associations deriving its status as such from the laws in force in Niue.

PAKISTAN

- i. Any individual possessing the nationality of Pakistan;
- ii. Any legal person, partnership, association or other entity deriving their status as such from the laws in force in Pakistan.

PANAMA

The term “national” means any physical person possessing the Panamanian nationality and any legal person, partnership or association organised under the laws in force in Panama.

PERU

The term “nationals” means all natural persons who have Peruvian nationality and all legal entities, partnerships, associations and other entities constituted in accordance with the legislation of the Republic of Peru.

ROMANIA

1. all individuals possessing Romanian citizenship;
2. all legal persons, partnerships, associations and other entities set up according to the laws in force in Romania.

SAINT LUCIA

The term “national” means any individual possessing the citizenship of Saint Lucia, and any legal person, company, partnership or association deriving its status as such from the laws in force in Saint Lucia.

SAINT VINCENT AND THE GRENADINES

The term “nationals” means any individual possessing the nationality or citizenship of Saint Vincent and the Grenadines and any legal person, partnership, association or other organisation deriving their status as such from the laws in force in Saint Vincent and the Grenadines.

SENEGAL

All individuals of Senegalese nationality and all legal persons, partnerships or capital companies, associations and other entities provided for and constituted in accordance with the laws in force in Senegal.

SEYCHELLES

- (i) any individuals possessing the nationality or citizenship of Seychelles;
- (ii) any legal person, partnership or association deriving its status as such from the laws in force in Seychelles.

SINGAPORE

- . Any individuals possessing the citizenship of Singapore, and
- . Any legal person, partnership, association and other organisation deriving their status as such from the legislation of Singapore.

SLOVAK REPUBLIC

- i. any individual possessing the nationality or citizenship of the Slovak Republic;
- ii. any legal person, association and other entities deriving its status as such from the laws in force in the Slovak Republic.

SOUTH AFRICA

Any individual possessing the nationality or citizenship of South Africa and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in South Africa.

SPAIN

- 1. All individuals of Spanish nationality.
- 2. All legal persons, partnerships or associations and other institutions set up in accordance with current Spanish legislation.

TUNISIA

- . Any individuals possessing the Tunisian nationality, and
- . Any legal person, partnership, association and other organisation deriving their status as such from the legislation of Tunisia.

TURKEY

All individuals possessing Turkish nationality in accordance with the Turkish Nationality Code, and all legal persons, partnership or association deriving their status as such from the laws in force in Turkey.

UGANDA

Any individual possessing the nationality or citizenship of Uganda and any legal person, partnership or other entity deriving its status as such from the laws in force in Uganda.

UNITED ARAB EMIRATES

- Any individual possessing the citizenship of the United Arab Emirates; and
- Any legal person, partnership or association, instrumentalities and statutory bodies deriving its status as such from the laws in force in the United Arab Emirates.

UNITED KINGDOM

In relation to the United Kingdom, the term "national" means any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the United Kingdom.

In relation to Anguilla, the term "national" means any person regarded as belonging to Anguilla under section 80 of the Anguilla Constitution, as amended by the Anguilla Constitution (Amendment) Order 1990 S.I. 1990/587.

In relation to Bermuda, the term "national" means any individual possessing Bermudian Status as defined in accordance with paragraph 102(3) of Schedule 1 to the Bermuda Constitution Order S.I. 1968/182, and any legal person, partnership, company, trust, estate, association or other entity created under the laws in force in Bermuda.

In relation to the British Virgin Islands, the term "national" means any person who belongs to the British Virgin Islands within the meaning of section 2(2) of the Virgin Islands Constitution Order 2007 S.I.2007/1678 and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the British Virgin Islands.

In relation to the Cayman Islands, the term "national" means any person who possesses Caymanian status under the repealed Immigration Law (2003 Revision) or any earlier law providing for the same or similar rights, and includes any person who acquires the status under Part III of the Immigration Law (2012 Revision).

In relation to Gibraltar, the term "national" means a Gibraltarian within the meaning of the Gibraltarian Status Act 1962 and any legal person, partnership or association deriving its status as such from the laws in force in Gibraltar.

In relation to the Isle of Man, the term "national" means any individual who has a right of abode in the Isle of Man and possesses British citizenship and any legal person, partnership or association deriving its status as such under the laws of the Isle of Man.

In relation to the Bailiwick of Guernsey, the term "national" means any individual who has a place of abode in the Bailiwick of Guernsey and possesses British citizenship and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Guernsey.

In relation to the Bailiwick of Jersey, the term "national" means any citizen of the Bailiwick of Jersey and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Jersey.

In relation to Montserrat, the term "national" means a person defined as Montserratian under section 107(2) of the Montserrat Constitution Order 2010 S.I. 2010/2474.

In relation to the Turks and Caicos Islands, the term "national" means a person defined as a Turks and Caicos Islander under section 132 of the Turks and Caicos Islands Constitution Order 2011 S.I. 2011/1861.

URUGUAY

In relation to the Oriental Republic of Uruguay, the term “national” means any individual possessing Uruguayan nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Uruguay.

VANUATU

In relation to Vanuatu, the term “national” means any individual possessing the citizenship of Vanuatu, and any legal person, company, partnership or association deriving its status as such from the laws in force in Vanuatu.