



## List of declarations made with respect to treaty No. 208

Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters

Status as of: 26/6/2014



Albania :

### Reservations contained in the instrument of ratification deposited with the Secretary General of the OECD on 8 August 2013 - Or. Engl.

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Albania reserves the right not to provide any form of assistance in relation to the taxes of other Parties included in any of the following categories listed in 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,
- B. taxes on immovable property,
- F. taxes on the use or ownership of movable property other than motor vehicles.

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.

In accordance with Article 30, paragraph 1.b, of the Convention, the Republic of Albania reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for taxes described in Article 2, paragraph 1.b, of the Convention.

In accordance with Article 30, paragraph 1.d, of the Convention, the Republic of Albania reserves the right not to provide assistance in the service of documents for the taxes described in Article 2, paragraph 1.b, of the Convention.

In accordance with Article 30, paragraph 1.e, of the Convention, the Republic of Albania reserves the right not to permit the service of documents through the post as provided in Article 17, paragraph 3, with respect to the taxes described in Article 2, paragraph 1.b, of the Convention.

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 2, 30

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 8 August 2013 - Or. Engl.**

ANNEX A – Existing taxes to which the Convention shall apply:

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)

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 8 August 2013 - Or. Engl.**

ANNEX B – Competent Authorities

the Republic of Albania declares that the competent authority, with the powers mentioned in Article 3, paragraph 1.d., of the Convention, is the Ministry of Finance: General Tax Directory.

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 3



Canada :

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl. / Fr.**

Canada will not provide any form of assistance in relation to the taxes of other Parties described in any of sub paragraphs 1(b)(i), (ii), (iii) A, B, E, F and G and (iv) of Article 2 of the Convention (as permitted by sub paragraph 1(a) of Article 30 of the Convention).

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl. / Fr.**

Annex A – Taxes to which the Convention would apply:

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

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

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl. / Fr.**

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

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3



Croatia :

**Reservation contained in the instrument of ratification deposited on 28 February 2014 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Croatia reserves the right not to provide any form of assistance in relation to the taxes of other Parties included in any of the following categories listed in Article 2, paragraph 1.b, of the Convention:

- 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;
- iii. A. estate, inheritance or gift taxes,
- iii. B. taxes on immovable property,
- iii. D. specific taxes on goods and services such as excise taxes,
- iii. E. taxes on the use or ownership of motor vehicles,
- iii. F. taxes on the use or ownership of movable property other than motor vehicles;
- 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.

Pursuant to Article 30, paragraph 1.b, of the Convention, the Republic of Croatia reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for taxes listed in the reservation made under Article 30, paragraph 1.a, of the Convention.

Pursuant to Article 30, paragraph 1.c, of the Convention, the Republic of Croatia reserves the right 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 the Republic of Croatia, or, if the tax claim is in relation to taxes which are listed in the reservation made under Article 30, paragraph 1. a or b of the Convention, at the date of withdrawal of such a reservation by the Republic of Croatia.

Pursuant to Article 30, paragraph 1.d, of the Convention, the Republic of Croatia reserves the right not to provide assistance in the service of documents for the taxes in the reservation made under Article 30, paragraph 1.a, of the Convention.

Pursuant to Article 30, paragraph 1.f, of the Convention, the Republic of Croatia reserves the right 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 the Republic of Croatia, 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 the Republic of Croatia.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited on 28 February 2014 - Or. Engl.**

ANNEX A – Existing taxes to which the Convention shall apply:

For the Republic of Croatia, the Convention shall apply to those taxes in Article 2, paragraph 1, of the Convention which fall within:

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*);

G: - real estate transaction tax (*porez na promet nekretnina*).

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited on 28 February 2014 - Or. Engl.**

**ANNEX B – Competent Authorities**

In relation to the Republic of Croatia, the term “competent authority” means the Ministry of Finance or its authorised representative.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 3



Czech Republic :

**Interpretative declaration contained in the instrument of ratification deposited on 11 October 2013 – Or. Engl.**

The Czech Republic, in order to ensure unequivocal interpretation of Article 22, paragraph 2, of the Convention on Mutual Administrative Assistance in Tax Matters, as amended by the 2010 Protocol, declares that it interprets Article 22, paragraph 2, of the Convention as amended by the 2010 Protocol, as not establishing any automatic right of the requesting State to use information received in accordance with the Convention as amended by the Protocol as evidence in criminal proceedings, but information received in accordance with the Convention as amended by the Protocol may be used by the requesting State in criminal proceeding as evidence only if judicial authorities of the requested State or any other authorities of the requested State competent under the laws of the requested State give consent to it in accordance with applicable international treaties on mutual legal assistance in criminal matters and the domestic law of the requested State concerning providing mutual legal assistance in criminal matters.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : 22

**Declaration contained in the instrument of ratification deposited on 11 October 2013 – Or. Engl.**

**ANNEX A – Existing taxes to which the Convention shall apply:**

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.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : 2

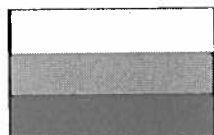
**Declaration contained in the instrument of ratification deposited on 11 October 2013 – Or. Engl.**

**ANNEX B – Competent Authorities**

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.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : 3



Lithuania :

**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General on 15 May 2014 - Or. Engl.**

#### Annex A - Taxes to which the Convention applies

In relation to the Republic of Lithuania, the Convention shall apply to taxes in all categories referred to in paragraph 1(a) and 1(b) of Article 2 of the Convention, which correspond to the taxes listed in Article 13 of the Law on Tax Administration of the Republic of Lithuania of the year 2004 (No. IX-2112), as amended.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General on 15 May 2014 - Or. Engl.**

#### Annex B - Competent authorities

In relation to the Republic of Lithuania, the term "competent authority" means the State Tax Inspectorate under the Ministry of Finance.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 3

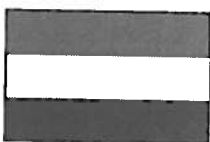
**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General on 15 May 2014 - Or. Engl.**

#### Annex C - Definition of the word "national" for the purpose of the Convention

In relation of the Republic of 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.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 3



Netherlands :

**Declaration contained in the instrument of acceptance deposited with the Secretary General of the OECD on 29 May 2013 - Or. Engl.**

The Kingdom of the Netherlands accepts the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters for the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba) and for Aruba, Curaçao and Sint Maarten.

**Period covered: 1/9/2013 -**

The preceding statement concerns Article(s) : -

**Reservation contained in the instrument of acceptance deposited with the Secretary General of the OECD on 29 May 2013 - Or. Engl.**

The Kingdom of the Netherlands (for Aruba, Curaçao and Sint Maarten) declares that the reservation referred to in Article 30, paragraph 1 (f) of the Convention of 25 January 1988, is made that retroactive effect in respect of Aruba, Curaçao and Sint Maarten is limited to three years prior to the entry into force of the Protocol of 27 May 2010.

**Period covered: 1/9/2013 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

**For the European part of the Netherlands:**

The Kingdom of the Netherlands, for the European part of the Netherlands, maintains the following declaration: in accordance with Article 4, paragraph 3, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The preceding statement concerns Article(s) : 4

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

**For the Caribbean part of the Netherlands:**

The Kingdom of the Netherlands, for the Caribbean part of the Netherlands, maintains the following declaration: in accordance with Article 4, paragraph 3, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The preceding statement concerns Article(s) : 4

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

**For Aruba:**

The Kingdom of the Netherlands, for Aruba, maintains the following declaration: in accordance with Article 4, paragraph 3, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The preceding statement concerns Article(s) : 4

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

**For Curaçao:**

The Kingdom of the Netherlands, for Curaçao, maintains the following declaration: in accordance with Article 4, paragraph 3, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The preceding statement concerns Article(s) : 4

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

**For Curaçao:**

The Kingdom of the Netherlands, for Curaçao, amends the following declaration: in accordance with Article 9, paragraph 3, it will not accept, as a general rule, the requests as referred to in Article 9, paragraph 1, of the Convention, in so far as the requests concern social security contributions.

The preceding statement concerns Article(s) : 9

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

**For Sint Maarten:**

The Kingdom of the Netherlands, for Sint Maarten, maintains the following declaration: in accordance with Article 4, paragraph 3, its authorities may inform its resident or national before transmitting information concerning him, in conformity with Articles 5 and 7 of the Convention.

The preceding statement concerns Article(s) : 4

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs**

**of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013**  
- Or. Engl.

**For Sint Maarten:**

The Kingdom of the Netherlands, for Sint Maarten, amends the following declaration: in accordance with Article 9, paragraph 3, it will not accept, as a general rule, the requests as referred to in Article 9, paragraph 1, of the Convention, in so far as the requests concern social security contributions, taxes on immovable property and specific taxes on goods and services such as excise taxes.

The preceding statement concerns Article(s) : 9

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013**  
- Or. Engl.

The Kingdom of the Netherlands amends Annex A as follows:

ANNEX A – Existing taxes to which the Convention shall apply:

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)
- C. Value added tax (Omzetbelasting)

The preceding statement concerns Article(s) : 2

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013**  
- Or. Engl.

The Kingdom of the Netherlands amends Annex A as follows:

ANNEX A – Existing taxes to which the Convention shall apply:

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 (Vennootschapsbelasting)

The preceding statement concerns Article(s) : 2

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013  
- Or. Engl.**

The Kingdom of the Netherlands amends Annex A as follows:

ANNEX A – Existing taxes to which the Convention shall apply:

For Aruba:

Article 2, paragraph 1 (a) (i)

- Income tax (Inkomstenbelasting)
- Salaries tax (Loonbelasting)
- Corporation tax (Winstbelasting)
- Dividend tax (Dividendbelasting)

The preceding statement concerns Article(s) : 2

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013  
- Or. Engl.**

The Kingdom of the Netherlands amends Annex A as follows:

ANNEX A – Existing taxes to which the Convention shall apply:

For Curaçao:

Article 2, paragraph 1 (a) (i)

- Income tax (Inkomstenbelasting)
- Salaries tax (Loonbelasting)
- Corporation tax (Winstbelasting)

Article 2, paragraph 1 (b) (iii)

- A. Inheritance tax (Successiebelasting)
- B. Land tax (Grondbelasting)
- C. Value added tax (Omzetbelasting)

**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)

**E. Motor vehicles tax (Motorrijtuigenbelasting)**

The preceding statement concerns Article(s) : 2

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013  
- Or. Engl.**

The Kingdom of the Netherlands amends Annex A as follows:

**ANNEX A – Existing taxes to which the Convention shall apply:**

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)
- B. Transfer tax (Overdrachtsbelasting)
- C. Turnover tax (Belasting op bedrijfsomzetten)
- E. Motor vehicles tax (Motorrijtuigenbelasting)

The preceding statement concerns Article(s) : 2

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013  
- Or. Engl.**

The Kingdom of the Netherlands amends the Annexes B and C to the Convention as follows:

**ANNEX B – Competent Authorities**

For the European part of the 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

The preceding statement concerns Article(s) : 3

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

The Kingdom of the Netherlands amends the Annexes B and C to the Convention as follows:

**ANNEX B – Competent Authorities**

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

The Minister of Finance or his authorised representative.

The preceding statement concerns Article(s) : 3

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

The Kingdom of the Netherlands amends the Annexes B and C to the Convention as follows:

**ANNEX B – Competent Authorities**

For Aruba:

The Minister of Finance or his authorised representative.

The preceding statement concerns Article(s) : 3

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

The Kingdom of the Netherlands amends the Annexes B and C to the Convention as follows:

**ANNEX B – Competent Authorities**

For Curaçao:

The Minister of Finance or his authorised representative.  
The preceding statement concerns Article(s) : 3

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

The Kingdom of the Netherlands amends the Annexes B and C to the Convention as follows:

#### ANNEX B – Competent Authorities

For Sint Maarten:

The Minister of Finance or his authorised representative.  
The preceding statement concerns Article(s) : 3

**Declaration contained in two Notes Verbales from the Ministry of Foreign Affairs of Kingdom of the Netherlands deposited with the Secretary General of the OECD with the instrument of acceptance of the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters, on 29 May 2013 - Or. Engl.**

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

The term "national" means 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:

- all individuals possessing the Dutch nationality;
- 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.

The preceding statement concerns Article(s) : 2



New Zealand :

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

The Government of New Zealand declares that the ratification of the Convention shall not extend to Tokelau unless and until a Declaration to this effect is lodged by the Government of New Zealand with the depositary on the basis of appropriate consultation with that territory.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : -

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

Annex A – Taxes to which the Convention would apply:

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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

ANNEX B – Competent Authorities

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

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

ANNEX C - Definition of a "national" for the purpose of the Convention

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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3



Slovakia :

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Slovak Republic reserves the right not to provide any form of assistance in relation to the taxes of other Parties in following categories listed in sub-paragraph b. of paragraph 1 of Article 2:

- 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,
  - 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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

Annex A – Taxes to which the Convention would apply:

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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

**ANNEX B – Competent Authorities**

The Ministry of Finance or its authorised representative.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

**ANNEX C - Definition of a "national" for the purpose of the Convention**

The term "national" means:

- 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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3



Spain :

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 28 September 2012 – Or. Spa./Fr.**

In the event that this Protocol were to be extended to Gibraltar, Spain wishes to make the following declaration:

1. Gibraltar is a non-autonomous territory for the international relations of which the United Kingdom is responsible and which is subject to a decolonisation process in accordance with the relevant decisions and resolutions of the General Assembly of the United Nations.
2. The authorities of Gibraltar are of a local nature and exercise exclusively internal competences which have their origin and their foundation in a distribution and attribution of competences performed by the United Kingdom, in accordance with the provisions of its internal legislation, in its capacity as sovereign State on which the mentioned non-autonomous territory depends.
3. As a result, should the Gibraltarian authorities participate in the application of this treaty it will be understood as effected exclusively within the scope of the internal competences of Gibraltar, and it cannot be considered to produce any change whatsoever in relation with what was established in the two preceding paragraphs.
4. The procedure set out in the Arrangements relating to Gibraltar authorities in the context of certain international agreements (2007), adopted by Spain and the United

Kingdom on 19 December 2007 (\*), applies to this Protocol.

**[(\*) Note by the Secretariat:** The appended document is available, in English only, in PDF format.]

**Period covered: 1/1/2013 -**

The preceding statement concerns Article(s) : -

**Communication contained in a Note verbale from the Permanent Delegation of Spain to the OECD, dated 10 December 2013, and registered at the Secretariat General of the OECD, on 10 December 2013 - Or. Fr.**

The Kingdom of Spain, following the notification, made by the OECD on 26 November 2013, of the decision by the United Kingdom of Great Britain and Northern Ireland to extend the application to Gibraltar of the Convention on Mutual Administrative Assistance in Tax Matters, as amended by the 2010 Protocol, wishes to remind the declaration made at the time of the deposit of the instrument of ratification of the Convention:

**[Note by the Secretariat :** See the Declaration contained in the instrument of ratification deposited with the Secretariat General of OECD by the Permanent Delegation of Spain to the OECD, on 10 August 2010 - Or. Engl.]

Therefore, the following measures shall be followed:

- a) All communications between the Organisation and its organs and Gibraltar shall be done through the British authorities, solely responsible for the international relations, of all kinds, for Gibraltar; also, all communications between States Parties to the Convention and Gibraltar shall be made through the British authorities, solely responsible for the international relations, of all kinds, for Gibraltar.
- b) The presence of Gibraltar in any organ of the OECD within the framework of the Convention shall be done under the following heading: "Gibraltar Overseas Territory of the United Kingdom".

The application of the Convention to Gibraltar should not be interpreted as an acknowledgment of any right or any situation regarding areas not covered by Article X of the Treaty of Utrecht of 13 July 1713, concluded between the Crowns of Spain and of the United Kingdom.

**Period covered: 10/12/2013 -**

The preceding statement concerns Article(s) : 29



Tunisia :

**Declaration contained in a letter from the Head of the Government of Tunisia deposited with the Secretary General of the OECD simultaneously with the**

**instrument of ratification on 31 October 2013 - Or. Fr.**

The Republic of Tunisia declares that it will apply the provisions of the Convention only in respect of the Parties with which it has diplomatic relations.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : -

**Declaration contained in a letter from the Head of the Government of Tunisia deposited with the Secretary General of the OECD simultaneously with the instrument of ratification on 31 October 2013 - Or. Fr.**

ANNEX A – Taxes to which the Convention shall apply:

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.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Head of the Government of Tunisia deposited with the Secretary General of the OECD simultaneously with the instrument of ratification on 31 October 2013 - Or. Fr.**

**ANNEX B – Competent Authorities**

The Minister in charge of Finance or his authorised representatives.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Head of the Government of Tunisia deposited with the Secretary General of the OECD simultaneously with the instrument of ratification on 31 October 2013 - Or. Fr.**

**ANNEX C – Definition of the word "national" for the purpose of the Convention**

- 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.

**Period covered: 1/2/2014 -**

The preceding statement concerns Article(s) : 3



United Kingdom :

**Declaration of territorial extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 1 August 2013, registered at the Secretariat General on 20 August 2013 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the Turks and Caicos Islands, for whose international relations the United Kingdom is responsible.

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : -

**Reservations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 1 August 2013, registered at the Secretariat General on 20 August 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Government of the Turks and Caicos Islands will not provide any form of assistance in relation to the taxes of

other Parties described in Article 2, paragraph 1.b(i), (ii) or (iv), of the Convention (taxes imposed by or on behalf of political subdivisions or local authorities and social security contributions).

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of the Turks and Caicos Islands will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 1 August 2013, registered at the Secretariat General on 20 August 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the Turks and Caicos Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraph (iii) of sub-paragraph (b).

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 1 August 2013, registered at the Secretariat General on 20 August 2013 - Or. Engl.**

Annex B - Competent authorities

The competent authority for the Turks and Caicos Islands shall be the Permanent Secretary for the Ministry of Finance, Investment and Trade or their authorised representative.

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 1 August 2013, registered at the Secretariat General on 20 August 2013 - Or. Engl.**

Annex C - Definition of a "national" for the purpose of the Convention

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.

**Period covered: 1/12/2013 -**

The preceding statement concerns Article(s) : 3

**Declaration of territorial Extension contained in a letter from the Secretary of**

**State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General on 25 September 2013 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the Cayman Islands, for whose international relations the United Kingdom is responsible.

**Period covered: 1/1/2014 -**

The preceding statement concerns Article(s) : -

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General on 25 September 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of the Cayman Islands will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

**Period covered: 1/1/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General on 25 September 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the Cayman Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

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

**Period covered: 1/1/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General on 25 September 2013 - Or. Engl.**

Annex B - Competent authorities

The competent authority for the Cayman Islands shall be the Tax Information Authority or its authorised representative.

**Period covered: 1/1/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General on 25 September 2013 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

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).

**Period covered: 1/1/2014 -**

The preceding statement concerns Article(s) : 3

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 9 September 2013, registered at the Secretariat General on 25 September 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Government of the Cayman Islands will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1.b(i), (ii) or (iv), of the Convention (taxes imposed by or on behalf of political subdivisions or local authorities and social security contributions).

**Period covered: 1/1/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration of territorial Extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of Anguilla, for whose international relations the United Kingdom is responsible.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : -

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Anguilla will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraphs 1.b(i), (ii), (iii)(A), (iii)(E), (iii)(F), (iii)(G) or (iv), of the Convention.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Anguilla will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For Anguilla, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (iii)(B), (iii)(C) or (iii)(D) of sub-paragraph (b).

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl.**

Annex B - Competent authorities

The competent authority for Anguilla shall be the Permanent Secretary for Finance or their authorised representative.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

In relation to Anguilla, the term "national" ordinarily 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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration of territorial Extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of Gibraltar, for whose international relations the United Kingdom is responsible.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : -

**Reservations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl., revised by a Communication from the United Kingdom delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Gibraltar will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1(b), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Gibraltar will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of Gibraltar will not provide assistance in respect of any tax claim, which is in existence at the date of withdrawal of a reservation made under Article 30, paragraph 1(a) or (b), of the Convention, in relation to taxes of the category in question.

Pursuant to Article 30, paragraph 1(d), of the Convention, the Government of Gibraltar will not provide assistance in the service of documents for all taxes listed in Article 2, paragraph 1, of the Convention.

Pursuant to Article 30, paragraph 1(e), of the Convention, the Government of Gibraltar will not permit the service of documents through the post.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For Gibraltar, the Convention shall apply to those taxes in Article 2, paragraph 1, which

fall within paragraph (a)(i).

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Annex B - Competent authorities

The competent authority for Gibraltar shall be the Commissioner of Income Tax of the Government of Gibraltar.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration of territorial Extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 20 November 2013, registered at the Secretariat General of the OECD on 21 November 2013 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the Isle of Man, for whose international relations the United Kingdom is responsible.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : -

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 20 November 2013, registered at the Secretariat General of the OECD on 21 November 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of the Isle of Man will not provide any form of assistance in relation to the taxes of other Parties in any of the categories listed in Article 2, paragraph 1(b), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of the Isle of Man will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes listed in Article 2, paragraph 1, of the convention.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of the Isle of Man will not provide assistance in respect of any tax claim, which is in existence at the date of withdrawal of a reservation made under Article 30, paragraph 1(a) or (b), in relation to taxes of the category in question.

Pursuant to Article 30, paragraph 1(d), of the Convention, the Government of the Isle of Man will not provide assistance in the service of documents for all taxes listed in Article 2, paragraph 1, of the Convention.

Pursuant to Article 30, paragraph 1(e), of the Convention, the Government of the Isle of Man will not permit the service of documents through the post as provided for in Article 17, paragraph 3, of the Convention.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 20 November 2013, registered at the Secretariat General of the OECD on 21 November 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the Isle of Man, the Convention shall apply the following taxes:

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

Income Tax.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 20 November 2013, registered at the Secretariat General of the OECD on 21 November 2013 - Or. Engl.**

Annex B - Competent authorities

The competent authority for the Isle of Man shall be the Assessor of Income Tax or his or her delegate.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 20 November 2013, registered at the Secretariat General of the OECD on 21 November 2013 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

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.  
**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration of territorial Extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the British Virgin Islands, for whose international relations the United Kingdom is responsible.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : -

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of the British Virgin Islands will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1(b)(i), (iii)(A), (iii)(C), (iii)(D), (iii)(E), (iii)(F), (iii)(G) or (iv), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of the British Virgin Islands will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of the British Virgin Islands will not provide assistance in respect of any tax claims, which is in existence at the date of entry into force of the Convention in the British Virgin Islands or, where a reservation has previously been made under Article 30, paragraphs 1(a) or 1(b), at the date of withdrawal of such a reservation in relation to taxes in the category in question.

Pursuant to Article 30, paragraph 1(f), of the Convention, the Government of the British Virgin Islands will 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 entered into force in the British Virgin Islands, 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 entered into force in the British Virgin Islands.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the British Virgin Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (ii) or (iii)(B) of sub-paragraph (b).

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Annex B - Competent authorities

The competent authority for the British Virgin Islands shall be the International Tax Authority - Ministry of Finance.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration of territorial extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl., supplemented by a Communication from the United Kingdom delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of Bermuda, for whose international relations the United Kingdom is responsible, including any area outside the territorial sea of Bermuda designated under its laws concerning the Continental Shelf and in accordance with international law, and any further area in accordance with international law as an area within which the rights of Bermuda with respect to the sea, the sea bed and subsoil and their natural resources may be exercised.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : -

**Reservations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl., supplemented by a Communication from the United Kingdom delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Bermuda will not provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1(b), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Bermuda will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of Bermuda will not provide any form of assistance in respect of any tax claim, which is in existence at the date of entry into force of the Convention for Bermuda or, where a reservation has been made, at the date of withdrawal of such a reservation in relation to taxes in the category in question.

Pursuant to Article 30, paragraph 1(d), of the Convention, the Government of Bermuda will not provide assistance in the service of documents for all taxes.

Pursuant to Article 30, paragraph 1(f), of the Convention, the Government of Bermuda will not provide assistance for tax matters involving intentional conduct that may be prosecuted under the criminal law of a Party, unless such matters are for periods beginning on or after 1 January of the third year preceding the year of entry into force of the Convention for Bermuda, 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 year of entry into force of the Convention for Bermuda.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl., supplemented by a Communication from the United Kingdom delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl.**

Annex A - Taxes to which the Convention applies

In respect of Bermuda, there are no applicable taxes falling within Article 2, paragraph 1(a).

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl., supplemented by a Communication from the United Kingdom delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl.**

Annex B - Competent authorities

The competent authority for Bermuda shall be the Minister of Finance or its authorised representative.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl., supplemented by a Communication from the United Kingdom delegation to the OECD, registered at the at the Secretariat General of the OECD on 19 February 2014 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

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.

**Period covered: 1/3/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration of territorial extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 February 2014, registered at the Secretariat General of the OECD on 17 February 2014 - Or. Engl.**

The Government of the United Kingdom of Great Britain and Northern Ireland declares that the United Kingdom's ratification of the Convention as amended by its Protocol shall be extended to the territory of the Bailiwick of Jersey, for whose international relations the United Kingdom is responsible for.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : -

**Reservations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 February 2014, registered at the Secretariat General of the OECD on 17 February 2014 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Jersey reserves the right not to provide any form of assistance in relation to the taxes of other Parties described in Article 2, paragraph 1(b), of the Convention.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Jersey will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes listed in Article 2, paragraph 1, of the Convention.

Pursuant to Article 30, paragraph 1(c), of the Convention, the Government of Jersey will not provide any form of assistance in respect of any tax claim which is in existence at the date of withdrawal of a reservation made under Article 30, paragraph 1(a) or (b), of the Convention, in relation to taxes of the category in question.

Pursuant to Article 30, paragraph 1(d), of the Convention, the Government of Jersey will not provide assistance in the service of documents for all taxes listed in Article 2, paragraph 1, of the Convention.

Pursuant to Article 30, paragraph 1(e), of the Convention, the Government of Jersey will not permit the service of documents through the post.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 February 2014, registered at the Secretariat General of the OECD on 17 February 2014 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the Bailiwick of Jersey, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

- 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.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 February 2014, registered at the Secretariat General of the OECD on 17 February 2014 - Or. Engl.**

Annex B - Competent authorities

The competent authority for the Bailiwick of Jersey shall be the Treasury and Resources Minister or his authorised representative.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 February 2014, registered at the Secretariat General of the OECD on 17 February 2014 - Or. Engl.**

Annex C - Definition of the word "national" for the purpose of the Convention

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.

**Period covered: 1/6/2014 -**

The preceding statement concerns Article(s) : 3

Source : Treaty Office on <http://conventions.coe.int> – \* Disclaimer

