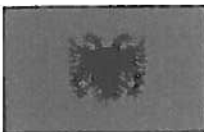




## List of declarations made with respect to treaty No. 127

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

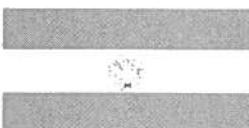
**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 8 August 2013 - Or. Engl.**

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



Argentina :

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 13 September 2012 - Or. Engl.**

ANNEX A – Taxes to which the Convention would apply:

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*).

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

The preceding statement concerns Article(s) : 2

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 13 September 2012 - Or. Engl.**

The Argentine Republic shall not provide any type of assistance in relation to the taxes of the other Parties as mentioned in Article 2, paragraph 1, sub-paragraphs b.i or b.iv, of the Convention according to Article 30, paragraph 1.a, of the Convention.

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

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 13 September 2012 - Or. Engl.**

The Argentine Republic shall not provide assistance in the collection of tax claims or in the collection of administrative fines, for all the taxes, according to the provisions of Articles 11 and 12 of the Convention.

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

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 13 September 2012 - Or. Engl.**

The Argentine Republic shall not provide assistance for the notification and the transfer of documents for any tax, according to the provisions of Article 17 of the Convention.

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

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 13 September 2012 - Or. Engl.**

**ANNEX B – Competent Authorities**

The Argentine Republic declares that the competent authority, with the powers mentioned in Article 3, paragraph 1.d, of the Convention, is the Federal Administration of Public Revenue.

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

The preceding statement concerns Article(s) : 3



Australia :

**Declaration transmitted by the Australian Permanent Delegation to the OECD at the time of deposit of the instrument of ratification with the Secretary General of OECD on 30 August 2012 - Or. Engl.**

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

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.

**Period covered: 1/12/2012 -**

The preceding statement concerns Article(s) : 2

**Declaration transmitted by the Australian Permanent Delegation to the OECD at the time of deposit of the instrument of ratification with the Secretary General of OECD on 30 August 2012 - Or. Engl.**

**Annex C - Definition of the term “national” for the purpose of the Convention**

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.

**Period covered: 1/12/2012 -**

The preceding statement concerns Article(s) : 3

**Declaration transmitted by the Australian Permanent Delegation to the OECD at the time of deposit of the instrument of ratification with the Secretary General of OECD on 30 August 2012 - Or. Engl.**

## Annex B - Competent authorities

In relation to Australia, the term "competent authority" means the Commissioner of Taxation or an authorised representative of the Commissioner.

**Period covered: 1/12/2012 -**

The preceding statement concerns Article(s) : 3

**Declaration transmitted by the Australian Permanent Delegation to the OECD at the time of deposit of the instrument of ratification with the Secretary General of OECD on 30 August 2012 - Or. Engl.**

## Article 29 - Territorial application of the Convention

Pursuant to Article 29, paragraph 1, of the Convention, Australia declares that with respect to Australia, the Convention shall apply to Australia, excluding all external territories other than:

- (i) the Territory of Norfolk Island;
- (ii) the Territory of Christmas Island;
- (iii) the Territory of Cocos (Keeling) Islands;
- (iv) the Territory of Ashmore and Cartier Islands;
- (v) the Territory of Heard Island and McDonald Islands; and
- (vi) the Coral Sea Islands Territory,

but including any area adjacent to the territorial limits of Australia (including the Territories specified in this Declaration) in respect of which there is for the time being in force, consistently with international law, a law of Australia dealing with the exploration for or exploitation of any of the natural resources of the exclusive economic zone or the seabed or subsoil of the continental shelf.

**Period covered: 1/12/2012 -**

The preceding statement concerns Article(s) : 29



Azerbaijan :

**Declaration contained in the instrument of ratification deposited on 3 June 2004 - Or. Engl.**

The Republic of Azerbaijan declares that it will be unable to guarantee compliance with the provisions of the Convention in its territories occupied by the Republic of Armenia until these territories are liberated from that occupation (the schematic map of the occupied territories is available here).

**Period covered: 1/10/2004 -**

The preceding statement concerns Article(s) : -

**Declaration contained in the instrument of ratification deposited on 3 June 2004 -  
Or. Engl.**

ANNEX A – Taxes to which the Convention would apply:

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.

**Period covered: 1/10/2004 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited on 3 June 2004 -  
Or. Engl.**

ANNEX C – Definition of the term “national” is given in the following:

The term “national” means:

- . 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.

**Period covered: 1/10/2004 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in the instrument of ratification deposited on 3 June 2004 -  
Or. Engl.**

ANNEX B – Competent authorities:

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

**Period covered: 1/10/2004 -**

The preceding statement concerns Article(s) : 3



Belgium :

**Declaration contained in a letter from the Permanent Representative, dated 7 February 1992, handed over at the time of signature on 7 February 1992 - Or. Fr. - and amended at the time of deposit of the instrument of ratification with the Secretary General of OECD, on 1 August 2000.**

ANNEX A - Taxes to which the Convention would apply

I. Article 2, § 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

deducted at source  
Special surcharge on tax on non-residents

II. Article 2, § 1.b.i:

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

III. Article 2, § 1.b.iii:

Under category A:

Registration duties on gifts inter vivos.

Under category C:

Value added tax.

Under category D:

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

IV. Article 2, § 1.b.iv:

Under category A:

Death duties and duties on transfers following death.

**Period covered: 1/12/2000 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Permanent Representative, dated 7 February 1992, handed over at the time of signature on 7 February 1992 - Or. Fr. - and confirmed at the time of deposit of the instrument of ratification with the Secretary General of OECD, on 1 August 2000.**

ANNEX B - Competent authorities

Minister for Finance or an authorised representative.

**Period covered: 1/12/2000 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Permanent Representative, dated 7 February 1992, handed over at the time of signature on 7 February 1992 - Or. Fr. - and confirmed at the time of deposit of the instrument of ratification with the Secretary General of OECD, on 1 August 2000.**

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

None.

**Period covered: 1/12/2000 -**

The preceding statement concerns Article(s) : 3

**Reservation contained in a letter from the Permanent Representative, dated 7 February 1992, handed over at the time of signature on 7 February 1992 - Or. Fr. - and confirmed at the time of deposit of the instrument of ratification with the Secretary General of OECD, on 1 August 2000.**

To Article 30, § 1.a, of the Convention

Belgium reserves the right not to provide any forms 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:

- ii. : Compulsory social security contributions payable to general government or to social security institutions established under public law;
- iii. B : Taxes on immovable property;
- 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;
- iii. G : Any other taxes;
- iv. B : Taxes on immovable property;
- iv. C : General consumption taxes, such as value-added or sales taxes;
- iv. D : Specific taxes on goods and services such as excise duties;
- iv. E : Taxes on the use or ownership of motor-vehicles;
- iv. F : Taxes on the use or ownership of movable property other than motor-vehicles;
- iv. G : Any other taxes.

**Period covered: 1/12/2000 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in a letter from the Permanent Representative, dated 7 February 1992, handed over at the time of signature on 7 February 1992 - Or. Fr. - and confirmed at the time of deposit of the instrument of ratification with the Secretary General of OECD, on 1 August 2000.**

To Article 30, § 1.c, of the Convention

Belgium 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 Belgium;
- which was the subject of a reservation by Belgium based on Article 30, § 1.a of the Convention and was already in existence at the date of withdrawal by Belgium of such a reservation.

**Period covered: 1/12/2000 -**

The preceding statement concerns Article(s) : 30



Belize :

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

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

In accordance with Article 30, paragraph 1.d, of the Convention, Belize reserves the right not to provide assistance in the service of documents for all taxes.

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

The preceding statement concerns Article(s) : 30

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

Annex A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i:

Income Tax (including surtax or surcharge)

Business Tax

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

General Sales Tax.

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

The preceding statement concerns Article(s) : 2

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

ANNEX B – Competent Authorities

In relation to Belize, the term “competent authority” means the Financial Secretary in the Ministry of Finance.

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

The preceding statement concerns Article(s) : 3

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

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

In relation to Belize, the term "national" means any individual possessing the citizenship of Belize.

**Period covered: 29/5/2013 -**

The preceding statement concerns Article(s) : 3

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

Pursuant to Article 29, paragraph 1, of the Convention, Belize declares that with respect to Belize, the Convention shall apply to the territory of Belize as defined in Schedule 1 to the Belize Constitution, including the territorial waters and any other area in the sea and in the air within which Belize, in accordance with international law, exercises sovereign rights or its jurisdiction.

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

The preceding statement concerns Article(s) : 29



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

**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 assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for any tax, pursuant to Articles 11 through 16 of the Convention (as permitted by sub-paragraph 1(b) of Article 30 of the Convention).

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

The preceding statement concerns Article(s) : 30

**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 assistance in the service of document for any tax, pursuant to Article 17 of the Convention (as permitted by sub-paragraph 1(d) of Article 30 of the Convention); this reservation does not apply to the service of documents by mail, pursuant to paragraph 3 of Article 17 of the Convention.

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

The preceding statement concerns Article(s) : 30



Colombia :

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 March 2014 – Or. Engl.**

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

The existing taxes to which the Convention shall apply within the Colombian legal system are:

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 :

Not applicable ;

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

Not applicable ;

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

Not applicable.

**Period covered: 1/7/2014 -**

The preceding statement concerns Article(s) : 2

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 March 2014 – Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Colombia 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 divisions 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. B. taxes on immovable property;

- 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;
- iii. G. any other taxes;
- iv. taxes in categories referred to in sub-paragraph iii which are imposed on behalf of political subdivisions or local authorities of a Party.

**Period covered: 1/7/2014 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 March 2014 – Or. Engl.**

Pursuant to Article 30, paragraph 1.b, of the Convention, the Republic of Colombia reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all the taxes.

**Period covered: 1/7/2014 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 March 2014 – Or. Engl.**

Pursuant to Article 30, paragraph 1.d, of the Convention, the Republic of Colombia reserves the right not to provide assistance in the service of documents for all taxes.

**Period covered: 1/7/2014 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 19 March 2014 – Or. Engl.**

**ANNEX B – Competent Authorities**

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.

**Period covered: 1/7/2014 -**

The preceding statement concerns Article(s) : 3

██████████

██████████

Costa Rica :

██████████

**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

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

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. E:  
Vehicles, ships and aircrafts tax (*Impuesto a la propiedad de vehículos, embarcaciones y aeronaves*).

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 2

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

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

i: taxes on income, profits, capital gains or net wealth which are imposed on behalf of political divisions or local authorities of a Party;

iii: A. estate, inheritance or gift tax;

iii: D. specific taxes on goods and services such as excise taxes;

iii: F. taxes on the use or ownership of movable property other than motor vehicles;

iii: G. any other taxes.

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

Pursuant to Article 30, paragraph 1.b, of the Convention, Costa Rica reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes.

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

Pursuant to Article 30, paragraph 1.c, of the Convention, Costa Rica 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 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.

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

Pursuant to Article 30, paragraph 1.d, of the Convention, Costa Rica reserves the right not to provide assistance in the service of documents for all taxes.

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

Pursuant to Article 30, paragraph 1.e, of the Convention, Costa Rica reserves the right not to permit the service of documents though the post as provided for in paragraph 3 of Article 17.

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

Pursuant to Article 30, paragraph 1.f, of the Convention, Costa Rica 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 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.

**Period covered: 1/8/2013 -**

The preceding statement concerns Article(s) : 30

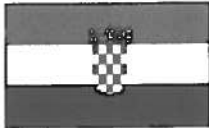
**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 5 April 2013 - Or. Spa./Engl.**

ANNEX B – Competent authorities

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

**Period covered: 1/8/2013 -**

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

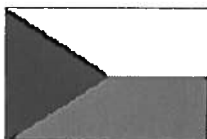
**Declaration contained in the instrument of ratification deposited on 28 February 2014 - Or. Engl.**

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.**

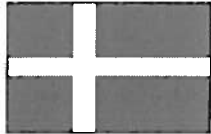
ANNEX B – Competent Authorities

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



Denmark :

**Declaration contained in the instrument of approval, deposited on 16 July 1992 - Or.Engl.**

As regards Denmark, the Convention shall apply to the territory of the Kingdom of Denmark including the territorial sea of Denmark as well as any other maritime area to the extent that that area, in accordance with international law, has been or may hereafter be designated under Danish laws as an area within which Denmark may exercise sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed or its sub-soil and the superjacent waters and with regard to other activities for the economic exploration and exploitation of the area; for the purpose of this Convention the term also includes the autonomous regions within the Kingdom of Denmark of Greenland and the Faroe Islands. ] (\*)

**[(\*) Note by the Secretariat:** Declaration amended as from 1 January 2007 - See the declarations registered on 10 November 2006 and 16 February 2007. The original declaration read (...) *the term also includes the autonomous region within the Kingdom of Denmark of Greenland.*]

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in the instrument of approval, deposited on 16 July 1992 - Or.Engl.**

ANNEX B

DENMARK (except for Greenland)

The Minister for Taxation of his authorised representative,

GREENLAND

The Local Government or its authorised representative.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 3

**Declaration transmitted by a letter from the Deputy Head of the Danish OECD-Delegation in Paris, dated 28 September 2001, registered by the Secretariat General of the OECD on 28 September 2001 - Or. Engl.**

The Convention will continue to apply to taxes that have been repealed or renamed as long as the taxes remain enforceable and collectible.

**ANNEX A (Tax covered)**

Danish taxes :

Article 2, paragraph 1.a:

i.: income taxes to the State (*indkomstskatter til staten*)

ii.: --

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*)

ii.: labour market contribution (*arbejdsmarkedsbidrag*),  
special pension contribution (*særligt pensionsbidrag*)

iii. A : tax on inheritance and gifts (*afgift af dødsboer og gaver*)

iii. B : --

iii. C: value added tax (*merværdiafgift*),

iii. D : excise duties imposed by the State (*forbrugsafgifter, som pålægges af staten*)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*)

iii. F : tax on insurances for yachts (*afgift af lystfartøsforsikringer*)

iii. G : payroll tax (*lønsumsafgift*),

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*)

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*)

ii. : employer's contributions to vocational training (*arbejdsgivernes erhvervsuddannelsesbidrag*)

iii. A : tax on inheritance and gifts (*afgift af arv og gave*)

iii. C : import duty (*indførselsafgift*)

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*)

iii. E : tax on motor vehicles (*afgift af motorkøretøjer*)

iii. G : tax on lottery (*lotteriafgift*),  
stamp duty (*stempelafgift*).

**Period covered: 1/1/2002 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Ambassador of Denmark to OECD, dated 26 September 2006, transmitted by the Secretariat General of OECD on 18 October 2006 and registered at the Secretariat General on 10 November 2006 - Or. Engl.**

Denmark withdraws its declaration with respect of Faroe Islands made in connection with the ratification of the Convention. It is decided that the Convention will also be applicable in Faroe Islands from 1 January 2007. Annexes A and B to the Convention are accordingly supplemented.

**Period covered: 1/1/2007 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in a letter from the Ambassador of Denmark to OECD, dated 26 September 2006, transmitted by the Secretariat General of OECD on 18 October 2006 and registered at the Secretariat General on 10 November 2006 - Or. Engl.**

Annex B - Competent Authority

FAROE ISLANDS

The Faroe Islands Customs and Tax Administration (*Toll- og Skattstova Føroya*).

**Period covered: 1/1/2007 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Ambassador of Denmark to OECD, dated 26 September 2006, transmitted by the Secretariat General of OECD on 18 October 2006 and registered at the Secretariat General on 10 November 2006 - Or. Engl.**

**ANNEX A (Tax covered)**

Faroese taxes

Article 2, paragraph 1. a:

i.: income taxes to the Faroese home rule Government (*landsskattur*)

royalty taxes (*skattur av nýtslugjaldi*)

taxes levied under the Hydrocarbon Tax Act (*skattur eftir kolvetnisskattalógini*)

taxes levied under the Tonnage Tax Act (*skattur eftir tonnsaskattalógini*)

ii.: taxes levied under the Act on Taxation of Capital Gains (*kapitalvinningskattur*)

Article 2, paragraph 1.b:

i.: income taxes to the municipalities (*komunuskattur*)

church tax (*kirkjuskattur*)

ii.: labour market contribution (*ALS-gjald*)

special pension contribution (*arbeiðsmarknareftirlønargjald*)

iii.C : value added tax (*meirvirðisgjald*)

iii. D : import and excise duties (*tollur*)

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*)

iii.G : Tax on registration of rights in real property (*tinglýsingargjald*)

**Period covered: 1/1/2007 -**

The preceding statement concerns Article(s) : 2

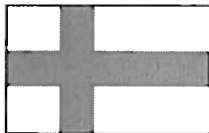
**Declaration contained in a letter from the Ambassador of Denmark to OECD, dated 2 February 2007, transmitted by the Director of Legal Affairs of the OECD by a letter dated 12 February 2007 and registered by the Secretariat General on 16 February 2007 - Or. Engl.**

With reference to the instrument of approval of the Convention by Denmark, which was deposited with the Council of Europe on 16 July 1992, Denmark's notification of 26 September 2006 and OECD's reply of 18 October 2006, concerning the withdrawal by Denmark of its declaration with respect to Faroe Islands made in connection with the approval of the said instrument, the Convention is also applicable in Faroe Islands from 1 January 2007.

Therefore, the last sentence of the declaration contained in the instrument of approval deposited on 16 July 1992 should read as follows :"(...) the term also includes the autonomous regions within the Kingdom of Denmark of Greenland and the Faroe Islands."

**Period covered: 1/1/2007 -**

The preceding statement concerns Article(s) : 29



Finland :

**Declaration contained in the instrument of acceptance, deposited on 15 December 1994 - Or.Engl/Or.Fr - and updated by a letter from the Ministry of Finances of Finland addressed to the Secretary General of the O.E.C.D. on 11 April 2002 - Or. Engl.**

ANNEX A - Taxes to which the convention would apply

Article 2, paragraph 1 (a)

(i)

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

(ii)

-

(iii)

the state capital tax (valtion varallisuusvero; den statliga förmögenhetsskatten),

Article 2, paragraph 1 (b):

(i)

the communal tax (kunnallisvero; kommunalskatten),  
the church tax (kirkollisvero; kyrkoskatten),  
the forestry duty (metsänhoitomaksu; skogsvårdsavgiften),

(ii)

the national pension insurance contribution (vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie),  
the health insurance contribution (vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie),  
the employer's social security contribution (työnantajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift),

(iii) A

the inheritance tax and the gift tax (perintövero ja lahjaveron; arvsskatten och gåvoskatten),

(iii) B

-

(iii) C

the value added tax (arvonlisävero; mervärdesskatten),

(iii) D

the excise duty on tobacco (tupakkaveron; tobaksaccisen),  
the excise duty on soft drinks (virvoitusjuomaveron; läskedrycksaccisen),  
the excise duty on liquid fuels (nestemäisten polttoaineiden valmisteveron; accisen på flytande bränslen),  
the excise duty on electricity and certain energy sources (sähkö- ja eräiden polttoaineiden valmisteveron; accis på elström och vissa bränslen),  
the excise duty on alcohol and alcoholic beverages (alkoholi- ja alkoholijuomaveron; accisen på alkohol och alkoholdrycker),  
the tax on certain insurance premiums (eräistä vakuutusmaksuista suoritettava vero; skatten på vissa försäkringspremier),  
the oil waste duty (öljyjättemaksu; oljeavfallsavgiften),  
the motor-car tax (autovero; bilskatten)

(iii) E

the tax on specific motor vehicles (moottoriajoneuvovero; motorfordonsskatten),  
the fuel fee (polttoainemaksu; bränsleavgift),  
the vehicle tax (ajoneuvovero; fordonsskatt),

(iii) F

-

(iii) G

the stamp duty (leimavero; stämpelskatten),  
the oil damage duty (öljysuojamaksu, oljeskyddsavgiften),  
the transfer tax (varallisuudensiirtovero; överlåtelseskatt),  
the tax on lottery prizes (arpajaisvero; lotteriskatt),  
the tax on waste (jätevero; avfallsskatt),

(iv)

the municipal tax on real property (kiinteistövero; fastighetsskatten)

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of acceptance, deposited on 15 December 1994 - Or.Engl/Or.Fr - and updated by a letter from the Ministry of Finances of Finland addressed to the Secretary General of the O.E.C.D. on 11 April 2002 - Or. Engl.**

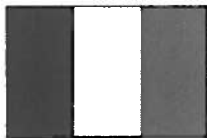
ANNEX B - Competent authorities

Article 3, paragraph 2 (d):

The National Board of Taxes.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 3



France :

**Declaration contained in a letter from the Minister of Foreign and European Affairs of France, dated 18 October 2007, transmitted by the Director of Legal Affairs of the OECD by a letter dated 5 December 2007 and registered by the Secretariat General on 12 December 2007 - Or. Fr.**

ANNEX A – Tax covered

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;
- ii) Not applicable;
- 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;
- ii) Not applicable;
- iii) A. – Duties on the free transfer of assets;
- B. – Not applicable;
- C. – Value-added tax and similar taxes;
- D. – Indirect contributions;
- E. – Taxes on company cars;
- F. – Various taxes provided for under the General Tax Code and paid to the Government;
- 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;
- 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;
  - . Departemental 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.

**Period covered: 18/10/2007 -**

The preceding statement concerns Article(s) : 2

**Reservation contained in a letter from the Minister of Foreign and European Affairs of France, dated 18 October 2007, transmitted by the Director of Legal**

**Affairs of the OECD by a letter dated 5 December 2007 and registered by the Secretariat General on 12 December 2007 - Or. Fr.**

France confirms that its approval of the Convention was subject by the following reservation :

In accordance with Article 29, paragraph 1, France intends to reserve the application of this Convention to the European and Overseas *Départements* of the French Republic, including the territorial sea and, beyond it, the areas over which, in accordance with international law, the French Republic has sovereign rights for the purpose of exploring and exploiting the natural resources of the seabed and its subsoil and superjacent waters.

**Period covered: 18/10/2007 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in a letter from the Minister of Foreign and European Affairs of France, dated 18 October 2007, transmitted by the Director of Legal Affairs of the OECD by a letter dated 5 December 2007 and registered by the Secretariat General on 12 December 2007 - Or. Fr.**

**ANNEX B – Competent authorities**

France declares that the competent authorities withing the meaning of Article 3, paragraph 1.d, of the Convention are :

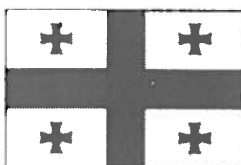
1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:

- 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.

**Period covered: 18/10/2007 -**

The preceding statement concerns Article(s) : 3



Georgia :

**Declaration contained in a letter from the Minister for Foreign Affairs of Georgia, dated 19 April 2011, registered at the Secretariat General on 28 April 2011 - Or. Engl.**

**ANNEX A – Taxes to which the Convention would apply:**

Article 2, paragraph 1.a:

i. income tax;  
profit tax;

ii. -

iii. -

Article 2, paragraph 1.b:

i. -

ii. -

iii. A. --

B. – property tax;

C. – value-added tax;

D. – excise tax;

E. --

F. --

G. --

iv. -

**Period covered: 1/6/2011 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Minister for Foreign Affairs of Georgia, dated 19 April 2011, registered at the Secretariat General on 28 April 2011 - Or. Engl.**

**ANNEX B – Competent authorities**

The Ministry of Finance or its authorised representative.

**Period covered: 1/6/2011 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Minister for Foreign Affairs of Georgia, dated 19 April 2011, registered at the Secretariat General on 28 April 2011 - Or. Engl.**

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

- 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.

**Period covered: 1/6/2011 -**

The preceding statement concerns Article(s) : 3



Ghana :

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

Annex A – Taxes to which the Convention would apply:

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

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

The preceding statement concerns Article(s) : 2

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

ANNEX B – Competent Authorities

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

Address:

Commissioner-General

Ghana Revenue Authority  
GP 2202 Accra, Ghana  
Period covered: 1/9/2013 -

The preceding statement concerns Article(s) : 3



Greece :

**Declaration contained in a Note verbale from the Permanent Delegation of Greece to the OECD, dated 6 February 2012, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 21 February 2012, - Or. Engl., and confirmed by a Note Verbale from the Delegation of Greece to the OECD deposited with the Secretary General of the OECD with the instrument of ratification, on 29 May 2013 - Or. Engl.**

ANNEX A – Taxes to which the Convention would apply

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;

Article 2, paragraph 1.b.iii.A

Tax on inheritance gifts and parental provision;

Article 2, paragraph 1.b.iii.B

Tax on real estate and  
Special tax on real estate;

Article 2, paragraph 1.b.iii.C

Value-added tax;  
Tax on luxury goods;

Article 2, paragraph 1.b.iii.D

Special consumption taxes on goods and services such as excise duties;  
 Duty on mobile subscription services and on card mobile phone services;  
 Insurance tax;  
 Tax on casino entrance tickets;  
 Special tax on television advertisements;

Article 2, paragraph 1.b.iii.E

Road tax on motor vehicles (vignette);  
 Registration tax on vehicles;  
 Luxury tax on cars;  
 Lump sum tax on the registration of public and private use lorries;

Article 2, paragraph 1.b.iii.F

Luxury tax on other vehicles e.g. pleasure boats;  
 Special tax on private pleasure boats;

Article 2, paragraph 1.b.iii.G

Real estate transfer tax;  
 Stamp duties;  
 Indirect taxes on raising of capital;  
 Levy on the tickets of spectacles;  
 Tax on playcard game tables in cafes;  
 Special tax on bulldozers, cranes etc.;

Article 2, paragraph 1.b.iv:

Municipality tax assessed on real estate transfer.

**[Note by the Secretariat:** See the text of the Appendix A available here for the list of applicable taxes with their version in Greek.]

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

The preceding statement concerns Article(s) : 2

**dECLARATION contained in a Note verbale from the Permanent Delegation of Greece to the OECD, dated 6 February 2012, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 21 February 2012, - Or. Engl., and confirmed by a Note Verbale from the Delegation of Greece to the OECD deposited with the Secretary General of the OECD with the instrument of ratification, on 29 May 2013 - Or. Engl.**

## ANNEX B – Competent Authorities

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.

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

The preceding statement concerns Article(s) : 3

**Declaration contained in a Note verbale from the Permanent Delegation of Greece to the OECD, dated 6 February 2012, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 21 February 2012, - Or. Engl., and confirmed by a Note Verbale from the Delegation of Greece to the OECD deposited with the Secretary General of the OECD with the instrument of ratification, on 29 May 2013 - Or. Engl.**

ANNEX C – Definition of the term "national" for the purpose of the Convention

None provided.

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

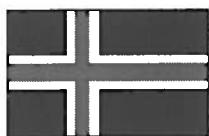
The preceding statement concerns Article(s) : 3

**Declaration contained in a Note verbale from the Permanent Delegation of Greece to the OECD, dated 6 February 2012, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 21 February 2012, - Or. Engl., and confirmed by a Note Verbale from the Delegation of Greece to the OECD deposited with the Secretary General of the OECD with the instrument of ratification, on 29 May 2013 - Or. Engl.**

Pursuant to Article 29, paragraph 1, of the Convention, Greece declares that the Convention shall apply to the territory of the Hellenic Republic, including territorial sea and national airspace, as well as to the maritime areas, over which the Hellenic Republic exercises or shall exercise sovereignty, sovereign rights or jurisdiction in accordance with international law.

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

The preceding statement concerns Article(s) : 29



Iceland :

**Declaration contained in a letter from the Permanent Representative of Iceland, dated 22 July 1996, handed to the Secretary General at the time of deposit of the instrument of ratification, on 22 July 1996 -Or. Engl.**

The Government of Iceland declares, pursuant to Article 29, paragraph 1, of the Convention, that with respect to Iceland the Convention shall apply to the territory of the Republic of Iceland, including any area adjacent to the territorial sea of Iceland within which, under Icelandic law and in accordance with international law, Iceland has sovereign rights for the purpose of exploring and exploiting the natural resources of the sea-bed and sub-soil thereof.

**Period covered: 1/11/1996 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in a Note verbale from the Permanent Mission of Iceland to the OECD, dated 26 October 2011, registered at the Secretariat General of the OECD on 28 October 2011 - Or. Engl.**

In accordance with Article 2, paragraph 3, of the Convention, Iceland declares that Annex A to the Convention has been changed as follows:

ANNEX A – Taxes to which the Convention would apply:

**Article 2, paragraph 1.a.i:**

- the income tax to the state (*tekjuskattar ríkissjóðs*),
- the special tax on petroleum income (*sérstakur skattur á kolvetnisvinnslu*),

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

--

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

- the net wealth tax (*auðlegðarskattur*),

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

- the 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*),
- B. --
- C. value added tax (*virðisaukaskattur*),
- D. excise duties on: (*vörugjöld*):
  - carbondioxide charge on mineral oils and petrol (*kolfnisgjald*),
  - national broadcasting charge (*útvarpsgjald*),
- E. annual tax on motor vehicles (*bifreiðagjald*),  
special charge on heavy vehicles (*kílómetragjald*),
- F. market charge (*markaðsgjald*),
- 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.

**Period covered: 1/2/2012 -**

The preceding statement concerns Article(s) : 2



**Declaration contained in the instrument of ratification deposited on 21 February 2012 - Or. Engl.**

**ANNEX A – Taxes to which the Convention would apply**

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.

**Period covered: 1/6/2012 -**

The preceding statement concerns Article(s) : 2

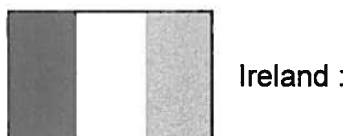
**Declaration contained in the instrument of ratification deposited on 21 February 2012 - Or. Engl.**

**ANNEX B – Competent Authorities**

For India, the term 'competent authority' means 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.

**Period covered: 1/6/2012 -**

The preceding statement concerns Article(s) : 3



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

Pursuant to Article 30, paragraph 1.a., of the Convention, Ireland 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, Ireland 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.d., of the Convention, Ireland will not provide assistance in the service of documents for all taxes.

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

The preceding statement concerns Article(s) : 30

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

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

For the purposes of Article 2, paragraph 2, of the Convention, the following taxes shall apply in the case of 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

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

The preceding statement concerns Article(s) : 2

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

## ANNEX B – Competent Authorities

For the purposes of Article 3, paragraph 1.d., of the Convention, the term “competent authority” means the Revenue Commissioners or their authorised representative.

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

The preceding statement concerns Article(s) : 3

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

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

For the purposes of Article 3, paragraph 1.e., of the Convention, 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.

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

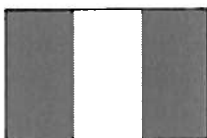
The preceding statement concerns Article(s) : 3

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

For the purposes of Article 29 of the Convention, the territory to which the Convention shall apply shall be Ireland, including any area outside the territorial waters of Ireland which has been or may hereafter be designated under the laws of Ireland concerning the Exclusive Economic Zone and the Continental Shelf, as an area within which Ireland may exercise such sovereign rights and jurisdiction as are in conformity with international law.

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

The preceding statement concerns Article(s) : 29



Italy :

**Declaration contained in the instrument of ratification deposited on 31 January 2006 - Or. Fr.**

## ANNEX A – Taxes to which the Convention would apply

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

Under category C:

- Value Added Tax (*Imposta sul valore aggiunto – IVA*).

[Under category G :

- Registration Tax (*Imposta di registro*);

- Mortgage and Cadastral Taxes (*Imposte ipotecaria e catastale*).

Article 2, paragraph 1.b.iv

- Local Property Tax (*Imposta comunale sugli immobili – ICI*) (\*) ]

[ (\*) **Note by the Secretariat** : See the Declaration registered at the Secretariat General of OECD on 18 March 2013, with entry into force as of 1 July 2013.]

**Period covered: 1/5/2006 -**

The preceding statement concerns Article(s) : 2

**Reservation contained in the instrument of ratification deposited on 31 January 2006 - Or. Fr.**

Article 30, paragraph 1.a

Italy reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in sub paragraph b of paragraph 1 of Article 2 :

ii. compulsory social security contributions payable to general government or to social security institutions established under public law;

iii. 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 other than registration tax and mortgage and cadastral taxes.

iv. taxes in categories D, E, F, G listed in sub paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.

**Period covered: 1/5/2006 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited on 31 January 2006 - Or. Fr.**

ANNEX B – Competent Authorities

The Ministry of Economy and Finance – Tax Policy Department.

**Period covered: 1/5/2006 -**

The preceding statement concerns Article(s) : 3

**Reservation contained in the instrument of ratification deposited on 31 January 2006 - Or. Fr.**

Article 30, paragraph 1.b

Italy reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for the taxes listed in the reservation made under sub-paragraph a above.

**Period covered: 1/5/2006 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited on 31 January 2006 - Or. Fr.**

Article 30, paragraph 1.c

Italy 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 Italy or included in the reservation made under sub paragraphs a and b above and existing at the date of withdrawal of such a reservation by Italy.

**Period covered: 1/5/2006 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited on 31 January 2006 - Or. Fr.**

Article 30, paragraph 1.d

Italy reserves the right not to provide assistance in the service of documents for taxes listed the reservation made under sub-paragraph a above.

**Period covered: 1/5/2006 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Ministry of Economy and Finance of Italy, dated 12 March 2013, registered at the Secretariat General of the OECD on 18 March 2013 - Or. Engl.**

Pursuant to Article 2, paragraph 3 and 4, of the Convention, Italy makes the following amendments to Annex A (amendments are in bold) :

ANNEX A – Taxes to which the Convention would apply

Article 2, paragraph 1.b.iiiUnder category G:

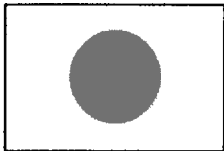
- Registration Tax (*Imposta di registro*);
- Mortgage and Cadastral Taxes (*Imposte ipotecaria e catastale*);
- **Financial Transaction Tax (*Imposta sulle Transazioni Finanziarie*)**;
- **Wealth tax on real estate located abroad (*Imposta sul valore degli immobili situati all'estero*)**;
- **Wealth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

**Period covered: 1/7/2013 -**

The preceding statement concerns Article(s) : 2



Japan :

**Declarations deposited at the same time as the instrument of acceptance with the Secretary General of the OECD on 27 June 2013 - Or. Engl.**

**ANNEX A – Taxes to which the Convention would apply**

Pursuant to Article 2, paragraph 2, of the Convention, the Government of Japan declares that the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

**Sub-paragraph (a)(i)**

- the income tax
- the corporation tax
- the special income tax for reconstruction
- the special corporation tax for reconstruction

**Sub-paragraph (b)(iii)A**

- the inheritance tax
- the gift tax

**Sub-paragraph (b)(iii)B**

- the land value tax

**Sub-paragraph (b)(iii)C**

- the consumption tax

**Sub-paragraph (b)(iii)D**

- the liquor tax

- the tobacco tax
- the special tobacco tax
- the gasoline tax
- the local gasoline tax
- the liquefied petroleum gas tax
- the aviation fuel tax
- the petroleum and coal tax

Sub-paragraph (b)(iii)E

- the motor vehicle tonnage tax

Sub-paragraph (b)(iii)G

- the registration and license tax
- the promotion of power-resources development tax
- the stamp tax
- the local special corporation surtax

**Period covered: 1/10/2013 -**

The preceding statement concerns Article(s) : 2

**Declaration deposited at the same time as the instrument of acceptance with the Secretary General of the OECD on 27 June 2013 - Or. Engl.**

ANNEX B – Competent Authorities

Pursuant to Article 3, paragraph 1(d), of the Convention, the Government of Japan declares that the term “competent authority” means the Minister of Finance or his authorised representative.

**Period covered: 1/10/2013 -**

The preceding statement concerns Article(s) : 3

**Reservations deposited at the same time as the instrument of acceptance with the Secretary General of the OECD on 27 June 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1(a), of the Convention, the Government of Japan reserves the right not to provide any form of assistance in relation to the taxes of other Parties in any of the category listed in Article 2, paragraph 1(b)i, ii and iv.

Pursuant to Article 30, paragraph 1(b), of the Convention, the Government of Japan reserves the right not to provide assistance in the recovery of any tax claim or in the recovery of an administrative fine only for taxes described in Article 2, paragraphs 1(a) (iii), (b)(iii)B, D, E, F and G, of the Convention.

**Period covered: 1/10/2013 -**

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

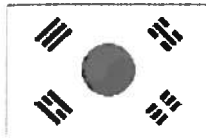
**Declaration deposited at the same time as the instrument of acceptance with the Secretary General of the OECD on 27 June 2013 - Or. Engl.**

Pursuant to Article 4, paragraph 3, of the Convention, the Government of Japan

declares that its authorities may inform its resident or national before transmitting information to another Party, in conformity with Article 5 or Article 7 of the Convention.

**Period covered: 1/10/2013 -**

The preceding statement concerns Article(s) : 4, 5, 7



Korea :

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 26 March 2012 - Or. Engl.**

Annex A. Taxes to which the Convention would apply

**I. Article 2, paragraph 1.a.i.:**

- income tax;
- corporation tax;
- special tax for rural development.

**II. Article 2, paragraph 1.b.iii.:**

1. Category A:

- inheritance tax;
- gift tax.

2. Category B:

- comprehensive real estate holding tax.

3. Category C:

- value added tax.

4. Category D:

- individual consumption tax;
- liquor tax.

**Period covered: 1/7/2012 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 26 March 2012 - Or. Engl.**

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

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.

**Period covered: 1/7/2012 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 26 March 2012 - Or. Engl.**

**Annex B. Competent Authorities**

The Minister of Strategy and Finance or his authorised representative.

**Period covered: 1/7/2012 -**

The preceding statement concerns Article(s) : 3

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 26 March 2012 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Korea will not provide any form of assistance in relation to the taxes of the other parties described in Article 2, paragraph 1, b, i or ii or iii E, F, G or iv of the Convention.

**Period covered: 1/7/2012 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 26 March 2012 - Or. Engl.**

Pursuant to Article 30, paragraph 1.d, of the Convention, the Republic of Korea will not provide assistance in the service of documents with regard to judicial decisions for all taxes.

**Period covered: 1/7/2012 -**

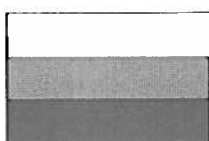
The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 26 March 2012 - Or. Engl.**

Pursuant to Article 30, paragraph 1.e, of the Convention, the Republic of Korea will not permit the service of documents with regard to judicial decisions through the post.

**Period covered: 1/7/2012 -**

The preceding statement concerns Article(s) : 30



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

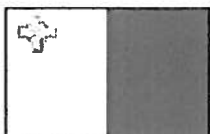
**Declaration contained in a Note Verbale from the Ministry of Foreign Affairs of the Republic of Lithuania, dated 8 April 2014, registered at the Secretariat General on 15 May 2014 - Or. Engl.**

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



Malta :

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

In relation to Article 30, paragraph 1.a:

Malta reserves the right not to provide any form of assistance in relation to taxes of other Parties included in one of the following categories listed in sub-paragraphs b.ii, b.iii and b.iv of paragraph 1 of Article 2 of the Convention:

Sub-paragraph ii: compulsory social security contributions payable to general government or to social security institutions established under public law;

Sub-paragraph iii:

- A. estate, inheritance or gift taxes,
- B. taxes on immovable property,
- 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.

Sub-paragraph iv: taxes in categories A, B, D, E, F and G listed in sub-paragraph iii above which are imposed on behalf of political subdivisions or local authorities of a Party.

In relation to Article 30, paragraph 1.b:

Malta reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for all taxes listed in paragraph 1 of Article 2 of the Convention except for the categories listed in sub-paragraphs a.i and a.ii of that paragraph 1.

In relation to Article 30, paragraph 1.c:

Malta 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 Malta and, due to the reservations in relation to paragraphs 1.a and 1.b of Article 30 of the Convention, to any existing tax claim at the date of withdrawal of such a reservation by Malta.

In relation to Article 30, paragraph 1.d:

Malta reserves the right not to provide assistance in the service of documents for taxes listed in paragraph 1 of Article 2 of the Convention except for the categories listed in subparagraph a.i and a.ii of that paragraph 1.

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

The preceding statement concerns Article(s) : 30

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

Annex A – Taxes to which the Convention would apply:

In relation to Article 2, paragraph 2, of the Convention (and for the purposes of Annex A to the Convention), Malta declares that in its case the Convention applies to the following taxes as listed in paragraphs 1.a and 1.b of the said Article 2:

Article 2, paragraph 1.a:

- i.: Tax imposed under the Income Tax Act
- ii.: Not applicable
- iii.: Not applicable

Article 2, paragraph 1.b:

- i.: Not applicable
- ii.: Not applicable
- iii. A: Not applicable
- iii. B: Not applicable
- iii. C: Tax imposed under the Value Added Tax Act
- iii. D: Not applicable
- iii. E: Not applicable
- iii. F: Not applicable
- iii. G: Not applicable
- iv.: Not applicable

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

The preceding statement concerns Article(s) : 2

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

ANNEX B – Competent Authorities

In relation to Article 3, paragraph 1.d, of the Convention (and for the purposes of Annex B to the Convention), Malta declares that the competent authority will be the Minister responsible for finance or his authorised representative.

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

The preceding statement concerns Article(s) : 3



Mexico :

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.**

ANNEX A - Taxes to which the Convention would apply:

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

. Income Tax and Flat Rate Corporate Tax.

Article 2, paragraph 1, sub-paragraph b (iii) C:

. Value Added Tax.

Article 2, paragraph 1, sub-paragraph b (iii) D:

Special Tax on Production and Services.

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.**

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

The term "national" means:

- (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.

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 3

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.**

In accordance with sub-paragraph a. of paragraph 1 of Article 30 of the Convention, Mexico will not provide any type of assistance in relation to the taxes of other Parties described in sub-paragraph b. (i), (ii), (iii) A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.**

In accordance with sub-paragraph b. of paragraph 1 of Article 30 of the Convention, Mexico will not provide assistance in the recovery of any tax claim or in the recovery of an administrative fine, for taxes described in sub-paragraph b. (i), (ii), (iii), A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.**

In accordance with sub-paragraph d. of paragraph 1 of Article 30 of the Convention, Mexico will not provide assistance in the service of documents for the taxes described in sub-paragraph b. (i), (ii), (iii), A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.**

In accordance with sub-paragraph e. of paragraph 1 of Article 30 of the Convention, Mexico will not permit the service of documents through the post as provided for in paragraph 3 of Article 17, with respect to the taxes described in sub-paragraph b. (i), (ii), (iii), A, B, E, F and G or (iv) of paragraph 1 of Article 2 of the Convention.

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited with the Secretary General of OECD on 23 May 2012 - Or. Engl.****ANNEX B - Competent Authorities**

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

**Period covered: 1/9/2012 -**

The preceding statement concerns Article(s) : 3



Moldova :

**Declaration contained in the instrument of ratification deposited on 24 November 2011 - Or. Engl.****ANNEX A – Taxes to which the Convention would apply:**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.

**Period covered: 1/3/2012 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited on 24 November 2011 - Or. Engl.**

ANNEX B – Competent authorities:

The Ministry of Finance or its authorised representatives.

**Period covered: 1/3/2012 -**

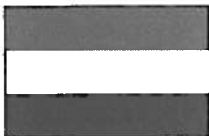
The preceding statement concerns Article(s) : 3

**Declaration contained in the instrument of ratification deposited on 24 November 2011 - Or. Engl.**

Based on Article 29, paragraph 1, of the Convention, Moldova declares that, until the full re-establishment of the territorial integrity of the Republic of Moldova, the provisions of the Convention will be applied only on the territory controlled effectively by the Republic of Moldova's authorities.

**Period covered: 1/3/2011 -**

The preceding statement concerns Article(s) : 29



Netherlands :

**Withdrawal of a reservation contained in a letter from the Permanent Representative of the Netherlands, dated 18 July 2001, registered at the Secretariat General on 19 July 2001 - Or. Engl.**

The Kingdom of the Netherlands, for the Kingdom in Europe and Aruba, withdraws the reservation with regard to the category listed in Article 2, paragraph 1, subparagraph (b), (iii), under letter C, of the Convention, made at the time of deposit of its instrument of acceptance on 15 October 1996. This means that the said reservation will last with regard to the Netherlands Antilles.

Note by the Secretariat : The reservation now reads as follows :

"The Kingdom of the Netherlands (for the Netherlands and Aruba) declares in accordance with Article 30, paragraph 1, (a), (b), (c) and (d) of the Convention, that it reserves the right :

- not to provide assistance in relation to the taxes of other Parties listed in Article 2, paragraph 1,(b), (i), (iii), letters B, D, E, F and G, and (iv);

(...)

The Kingdom of the Netherlands (for the Netherlands Antilles) declares in accordance with Article 30, paragraph 1, (a), (b), (c) and (d) of the Convention, that it reserves the right :

- not to provide assistance in relation to the taxes of other Parties listed in Article 2, paragraph 1,(b), (i), (iii), letter C."

**Period covered: 19/7/2001 -**

The preceding statement concerns Article(s) : 30

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

In respect of the European part of the Netherlands, the reservations included in Article 30, paragraph 1(a), (b), (c) and (d) of the Convention on Mutual Administrative Assistance in Tax Matters (ETS No. 127), made at the time of ratification of the Convention, are withdrawn.

In respect of the Caribbean part of the Netherlands, Aruba, Curaçao and Sint Maarten, the reservations included in Article 30, paragraph 1 (a), (b), (c), (d) and (e) of the Convention on Mutual Administrative Assistance in Tax Matters (ETS No. 127), made at the time of ratification of the Convention, are withdrawn, with the provision that:

- In respect of Curaçao, the following reservation is maintained: that no assistance will be provided in relation to compulsory social security contributions payable to general government or to social security institutions established under public law, as referred to in Article 2, paragraph 1(b) ii, of the Convention;

- In respect of Sint Maarten, the following reservation is maintained: that no assistance will be provided in relation to compulsory social security contributions payable to general government or to social security institutions established under public law, as referred to in Article 2, paragraph 1(b) ii, of the Convention, and no assistance will be provided in relation to taxes referred to in Article 2, paragraph 1 (b) iii B and D, of the Convention.

**Period covered: 29/5/2013 -**

The preceding statement concerns Article(s) : 29, 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

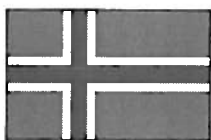
**Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

**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



Norway :

**Declaration contained in the instrument of ratification deposited on 13 June 1989 - Or. Engl.**

As regards Norway the Convention on Mutual Administrative Assistance in Tax Matters shall apply to the territory of the Kingdom of Norway, including any area outside the territorial waters of the Kingdom of Norway, where the Kingdom of Norway, according to Norwegian legislation and in accordance with international law, may exercise her rights with respect to the seabed and subsoil and their natural resources; the Convention does not apply to Svalbard, Jan Mayen or the Norwegian dependencies ("biland").

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in the instrument of ratification deposited on 13 June 1989 - Or. Engl.**

## ANNEX B

The Minister of Finance and Customs or his authorised representative.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a Note verbale from the Permanent Representation of Norway, dated 28 February 2008, registered by the Secretariat General on 29 February 2008 - Or. Engl.**

In application of Article 2, paragraph 2, of the Convention, Norway communicates a modified list of national taxes to be included in Annex A of the Convention :

Article 2, paragraph 1.a:

- i) National tax on personal income (*skatt på personinntekt*)  
National tax on ordinary income (*skatt på alminnelig inntekt*);  
National equalization tax (*felleskatt*);  
Special tax on petroleum income (*særlig skatt på petroleumsinntekt*);  
Resource rent tax on income from hydro-electric power (*grunnrenteskatt på inntekt fra produksjon av vannkraft*);  
Withholding tax on dividends (*kildeskatt på utbytter*);  
Tonnage tax (*tonnasjeskatt*);  
National tax on remuneration to non-resident artists (*skatt til staten på honorarer til utenlandske artistene mv.* );
- iii) National tax on capital (*formuesskatt til staten*).

Article 2, paragraph 1.b:

- i) County municipal tax on ordinary income (*skatt til fylkeskommunen på alminnelig inntekt*);  
Municipal tax on ordinary income (*skatt til kommunen på alminnelig inntekt*);  
County municipal and municipal natural resource tax (*naturressursskatt til fylkeskommune og kommune*);  
Municipal tax on capital (*formuesskatt til kommunen*);
- ii) Employees' contributions to the National Insurance Scheme (*folketrygdavgift*);  
Employers contributions to the National Insurance Scheme (*arbeidsgiveravgift*);
- iii) A. – Tax on inheritance and certain gifts (*avgift på arv og visse gaver*);  
B. – -  
C. – Value-added tax (*merverdiavgift*);  
Investment tax (*investeringsavgift*);  
D. – Taxes and excises on :  
Alcohol (*alkohol*), alcoholic beverages (*brennevin og vin m.v.* ) bee (øl) and alcohol in imported essences (*alkohol i essenser som innføres*);

Autodiesel (*autodiesel*);  
 Carbondioxide from mineral oils, petrol and gas (*CO2 avgift på mineralolje, bensin og gass*);  
 Sulphur (*svovel*);  
 Beverage packaging (*drikkevareemballasje*);  
 Final treatment of waste (*sluttbehandling av avfall*);  
 Tobacco (*tobakksvarer*);  
 Petrol (*bensin*);  
 Mineral oil, base tax on heating oil (*fyringsolje*);  
 Lubricants (*smøreolje*);  
 Marine engines (*båtmotorer*);  
 Electricity consumption (*forbruk av elektrisk kraft*);  
 Chocolates and sweets (*sjokolade*);  
 Sugar (*sukker*);  
 Non-alcoholic beverages (*alkoholfrie drikkevarer*);  
 Trichoreten and tetrachloreten (*TRI og PER*);  
 Hydrofluorocarbons (*HFC*) and perfluorocarbons (*PFC*) (*HFK og PFK*);  
 Emissions of NOx (*utslipp av NOx*);

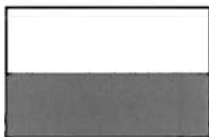
E. --

F. --

G. – Annual tax on motor vehicles (*årsavgift på motorvogner*);  
 Tax on motor vehicles etc. (*engangsavgift på motorvogner m.v.* );  
 Re-registration tax (*omregistreringsavgift*);  
 Annual tax on heavy goods vehicles (*årsavgift på tyngre kjøretøyer*);  
 Tax on documents transferring title to real property (*avgift på dokument som overfører hjemmel til fast eiendom*).

**Period covered: 1/6/2008 -**

The preceding statement concerns Article(s) : 2



Poland :

**Reservation contained in the instrument of ratification, deposited on 25 June 1997 - Or. Engl.**

Pursuant to sub-paragraph (a) of paragraph 1 of Article 30 of the Convention, the Republic of Poland will not provide any form of assistance in relation to the taxes of other Parties listed in sub-paragraphs (b)(i) or (b)(iv) of paragraph 1 of Article 2 (taxes imposed by or on behalf of political subdivisions or local authorities).

**Period covered: 1/10/1997 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification, deposited on 25 June 1997 - Or. Engl.**

In accordance with paragraph 3 of Article 4 of the Convention, the competent authority of the Republic of Poland may inform the persons concerned before transmitting information concerning them to another Party, in conformity with Articles 5 to 7 of the Convention.

**Period covered: 1/10/1997 -**

The preceding statement concerns Article(s) : 4

**Declaration contained in the instrument of ratification, deposited on 25 June 1997 - Or. Engl.**

The following text should be included under Annex A in accordance with paragraph 2 of Article 2 of the Convention:

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

**Period covered: 1/10/1997 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification, deposited on 25 June 1997 - Or. Engl.**

The following text should be included under Annex B in accordance with sub-paragraph (d) of paragraph 1 of Article 3 of the Convention:

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

**Period covered: 1/10/1997 -**

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

**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.b, of the Convention, the Slovak Republic reserves the right not to provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for taxes in following categories listed in 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,
  - 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

**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.c, of the Convention, the Slovak Republic 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 Slovak Republic.

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

The preceding statement concerns Article(s) : 30

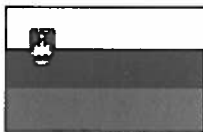
**Reservation contained in the instrument of ratification deposited with the Secretary General of the OECD on 21 November 2013 - Or. Engl.**

Pursuant to Article 30, paragraph 1.d, of the Convention, the Slovak Republic reserves the right not to provide assistance in the service of documents for taxes in following categories listed in 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



Slovenia :

**Reservation contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

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

- ii.: compulsory social security contributions payable to general government or to social security institutions established under public law,
- iii.B : taxes on immovable property;
- 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.

**Period covered: 1/5/2011 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

Pursuant to Article 30, paragraph 1.b, of the Convention, the Republic of Slovenia 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.

**Period covered: 1/5/2011 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

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

**Period covered: 1/5/2011 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

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

**Period covered: 1/5/2011 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

Pursuant to Article 30, paragraph 1.f, of the Convention, the Republic of Slovenia reserves the right to apply Article 28, paragraph 7, 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 for the Republic of Slovenia.

**Period covered: 1/5/2011 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

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

Article 2, paragraph 1.a.i.:

- . taxes on income of individuals (*davek od dohodkov fizicnih 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*);
- C: value-added tax (*davek na dodano vrednost*);
- D: excise duties (*trošarine*);
- G: real estate transaction tax (*davek od prometa nepremicnin*).

**Period covered: 1/5/2011 -**

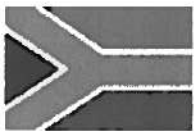
The preceding statement concerns Article(s) : 2

**Declaration contained in a Note verbale from the Ministry of Foreign Affairs of Slovenia deposited with the instrument of ratification on 31 January 2011 – Or. Engl.**

Pursuant to Article 3 of the Convention, in relation to the Republic of Slovenia, the term "competent authority" means the Ministry of Finance of the Republic of Slovenia or its authorised representative.

**Period covered: 1/5/2011 -**

The preceding statement concerns Article(s) : 3



South Africa :

**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 Republic of South Africa will not provide any form of assistance in relation to the taxes of other Parties included in the following categories of Article 2, paragraph 1:

- Article 2, paragraph 1.b.i;
- Article 2, paragraph 1.b.ii;
- Article 2, paragraph 1.b.iii. E;
- Article 2, paragraph 1.b.iii. F; and
- Article 2, paragraph 1.b.iv.

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

The preceding statement concerns Article(s) : 30

**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.d, of the Convention, the Republic of South Africa will not provide assistance with regard to the service of documents as described in Article 17 of the Convention, for all taxes. This reservation does not apply to the service of documents as described in Article 17, paragraph 3, 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.**

Annex A – Taxes to which the Convention would apply

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.

**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 for the South Africa Revenue Service or an authorised representative of the Commissioner.

**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**

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.

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

The preceding statement concerns Article(s) : 3



Spain :

**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.**

**Annex A. Taxes to which the Convention applies**

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.

**Period covered: 1/12/2010 -**

The preceding statement concerns Article(s) : 2

**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.**

**Annex C. Definition of the word "national" for the purpose of the Convention**

1. All individuals of Spanish nationality.
2. All legal persons, partnerships or associations and other institutions set up in accordance with current Spanish legislation.

**Period covered: 1/12/2010 -**

The preceding statement concerns Article(s) : 3

**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.**

#### **Annex B. Competent Authorities**

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.

**Period covered: 1/12/2010 -**

The preceding statement concerns Article(s) : 3

**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.**

In the event that this Convention on Mutual Administrative Assistance in Tax Matters were to be applied 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 the distribution and attribution of competences performed by the United Kingdom, in compliance with 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 Convention 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.

**Period covered: 1/12/2010 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in a Note verbale from the Permanent Delegation of Spain to the OECD, dated 15 October 2010, transmitted to the Secretariat General of**

**OECD on 19 October 2010 – Or. Engl.**

Spain informs the Organisation for Economic Co-Operation and Development in Paris that the procedure set out in the Agreed Arrangements relating to Gibraltar Authorities in the Context of Mixed Agreements, agreed between Spain and the United Kingdom on 19 December 2007 (together with the Arranged Agreements relating to Gibraltar Authorities in the Context of EU and EC Instruments and Related Treaties, of 19 April 2000) (\*), is applicable to the present Convention.

**[(\*) Note by the Secretariat:** The additional information appended to this communication from Spain are available, in English only, in PDF format.]

**Period covered: 1/12/2010 -**

The preceding statement concerns Article(s) : 29

**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.]

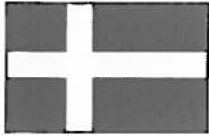
Therefore, the following measures shall be followed:

- 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



Sweden :

**Declaration contained in the instrument of ratification deposited on 4 July 1990 - Or. Engl.**

**ANNEX A - Taxes to which the Convention would apply**

(Paragraph 2 of Article 2 of the Convention)

Article 2, paragraph 1.a:

i. The State income tax (den statliga inkomstskatten)  
 the sailors' tax (sjömansskatten)  
 the coupon tax (kupongskatten)  
 the tax on public entertainers (bevillningsavgiften för särskilda förmåner och rättigheter)  
 the tax on the undistributed profits of companies (ersättningsskatten)  
 the tax on distribution in connection with reduction of share capital or the winding up of a company (utskiftningsskatten), and  
 the profit sharing tax (vinstdelningsskatten).

iii. The State capital tax (den statliga förmögenhetsskatten)

Article 2, paragraph 1.b:

i. The communal income tax (den kommunala inkomstskatten)

ii. Charges according to:

- the Act (1981:691) on Social Security Contributions [lagen (1981:691) om socialavgifter]
- the Act (1982:423) on General Payroll Fee [lagen (1982:423) om allmän löneavgift]
- the Act (1984:668) on the Collection of Social Security Contributions from Employers [lagen (1984:668) om uppbörd av socialavgifter från arbetsgivare], and
- the Act (1989:484) on Work Environment Fee [lagen (1989:484) om arbetsmiljöavgift].

iii. A. The inheritance tax and the gift tax (arvsskatten och gåvoskatten).

B. The State tax on real estate (den statliga fastighetsskatten).

C. Taxes according to the Act (1968:430) on Value Added Tax [lagen (1968:430) om mervärdeskatt].

D. Taxes according to the Act (1978:144) on Tax on certain travels [lagen (1978:144) om skatt på vissa resor], and the Act (1983:1053) on turnover tax on certain securities [lagen (1983:1053) om skatt på omsättning av vissa värdepapper].

## E. Charges and taxes according to :

- the Road Traffic Tax Act (1973:601) [vägtrafikskattelagen (1973:601)]
- the Act (1976:338) on Road Traffic Tax on Vehicles which are not registered in Sweden [lagen (1976:388) om vägtrafikskatt på vissa fordon som inte är registrerade här i riket]
- the Act (1976:339) on Tax on Cars for Sale [lagen (1976:339) om saluvagnsskatt]
- the Road Traffic Tax Act (1988:327) [vägtrafikskattelagen (1988:327)], and
- the Road Traffic Tax Act (1988:328) on foreign vehicles [lagen (1988:328) om vägtrafikskatt på utländska fordon].

G. Charges according to the Act (1972:435) on Fee on Excess Freight [lagen (1972:435) om överlastavgift].

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in the instrument of ratification deposited on 4 July 1990 - Or. Engl.**

ANNEX B - Competent authorities

(paragraph 1.d of Article 3 of the Convention)

The Minister of Finance or the National Tax Board.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 3



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



Turkey :

**Declaration contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

The Republic of Turkey declares that it will implement the provisions of this Convention and the Protocol only to the States Parties with which it has diplomatic relations.

The preceding statement concerns Article(s) : -

**Declaration contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

ANNEX A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a.i:

- the income tax;
- the 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.: --

B.: --

C.: value added tax.

D.: --  
E.: --  
F.: --  
G.: --

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

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

ANNEX C – Definition of the term "national" for the purpose of the Convention

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.

The preceding statement concerns Article(s) : 3

**Reservation contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the Republic of Turkey 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 :

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,

- 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.

The preceding statement concerns Article(s) : 30

**Reservation contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

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

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from the Minister of Finance of Turkey, dated 19 October 2011, handed over to the Secretary General of the OECD at the time of signature of the instrument, on 3 November 2011 - Or. Engl.**

The Republic of Turkey declares, pursuant to Article 29, paragraph 1, of the Convention, that with respect to Turkey the Convention shall apply to the territory of the Republic of Turkey, including territorial sea and the airspace above it, as well as the maritime areas over which it has sovereign rights or jurisdiction for the purpose of exploration, exploitation and conservation of natural resources, pursuant to international law.

The preceding statement concerns Article(s) : 29



Ukraine :

**Declaration contained in the instrument of ratification deposited on 26 March 2009- Or. Engl.**

ANNEX A - Taxes to which the Convention would apply:

- a) sub-paragraph a.i.
- tax on profits of enterprises;
- tax on income of naturals;

b) sub-paragraph b.i.i:  
compulsory social security contribution;

c) sub-paragraph b.i.i.i.B:  
land fee;

d) sub-paragraph b.i.i.i.C:  
value-added tax;

e) sub-paragraph b.i.i.i.D:  
excise tax;  
duty on the development of viticulture, gardening and hop-growing;

f) sub-paragraph b.i.i.i.E:  
tax on the ownership of moto vehicles and other self-propelled machines and mechanisms;

g) sub-paragraph b.iv:  
single tax;  
fixed agricultural tax;  
state customs;  
rental payment;  
duty for the special use of natural resources.

**Period covered: 1/7/2009 -**

The preceding statement concerns Article(s) : 2

**Reservation contained in the instrument of ratification deposited on 26 March 2009- Or. Engl.**

Ukraine, pursuant to Article 30, paragraph 1.a, of the Convention, reserves the right not to provide the assistance concerning taxes of other Parties not belonging to the list of taxes and dues included by Ukraine into Annex A of the Convention.

**Period covered: 1/7/2009 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited on 26 March 2009- Or. Engl.**

Ukraine, pursuant to Article 30, paragraph 1.c, of the Convention, reserves the right not to provide the assistance concerning any tax debts existing on the date of entry into force of the Convention for Ukraine.

**Period covered: 1/7/2009 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in the instrument of ratification deposited on 26 March 2009- Or. Engl.**

**ANNEX B - Competent authorities**

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

**Period covered: 1/7/2009 -**

The preceding statement concerns Article(s) : 3



United Kingdom :

**Declaration contained in a letter from Ambassador of the United Kingdom to the OECD, deposited with the instrument of ratification on 24 January 2008, and transmitted by the Director of Legal Affairs of the OECD by a letter dated 6 February 2008 registered by the Secretariat General on 11 February 2008 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the United Kingdom of Great Britain and Northern Ireland, 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: 1/5/2008 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a letter from Ambassador of the United Kingdom to the OECD, deposited with the instrument of ratification on 24 January 2008, and transmitted by the Director of Legal Affairs of the OECD by a letter dated 6 February 2008 registered by the Secretariat General on 11 February 2008 - Or. Engl.**

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

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.

**Period covered: 1/5/2008 -**

The preceding statement concerns Article(s) : 3

**Reservation contained in a letter from Ambassador of the United Kingdom to the OECD, deposited with the instrument of ratification on 24 January 2008, and**

**transmitted by the Director of Legal Affairs of the OECD by a letter dated 6 February 2008 registered by the Secretariat General on 11 February 2008 - Or. Engl.**

Pursuant to Article 30, paragraph 1.a, of the Convention, the United Kingdom 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: 1/5/2008 -**

The preceding statement concerns Article(s) : 30

**Declaration contained in a letter from Ambassador of the United Kingdom to the OECD, deposited with the instrument of ratification on 24 January 2008, and transmitted by the Director of Legal Affairs of the OECD by a letter dated 6 February 2008 registered by the Secretariat General on 11 February 2008 - Or. Engl.**

**Annex B - Competent authorities**

In relation to the United Kingdom, the term "competent authority" means the Commissioners for Her Majesty's Revenue and Customs or their authorised representative.

**Period covered: 1/5/2008 -**

The preceding statement concerns Article(s) : 3

**Declaration contained in a letter from Ambassador of the United Kingdom to the OECD, deposited with the instrument of ratification on 24 January 2008, and transmitted by the Director of Legal Affairs of the OECD by a letter dated 6 February 2008 registered by the Secretariat General on 11 February 2008 - Or. Engl.**

Pursuant to Article 29, paragraph 1, of the Convention, the United Kingdom declares that with respect to the United Kingdom, the Convention shall apply to Great Britain and Northern Ireland, including any area outside the territorial sea of the United Kingdom designated under its laws concerning the Continental Shelf and in accordance with international law as an area within which the rights of the United Kingdom with respect to the sea bed and subsoil and their natural resources may be exercised. The Convention shall not apply to the Crown Dependencies or any Overseas Territory of the United Kingdom.

**[Note by the Secretariat:** See also the Declarations of territorial application by which the United Kingdom has extended the ratification of the Convention, as amended by the 2010 Protocol, to:

- Montserrat, as from 1 October 2013;
- the Turks and Caicos Islands, as from 1 December 2013;
- the Cayman Islands, as from 1 January 2014;
- Anguilla, Gibraltar, the Isle of Man, Bermuda and the British Virgin Islands, as from 1 March 2014;
- the Bailiwick of Jersey, as from 1 June 2014;

- the Bailiwick of Guernsey, as from 1 August 2014.]

**Period covered: 1/5/2008 -**

The preceding statement concerns Article(s) : 29

**Declaration of territorial extension contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 3 June 2013, registered at the Secretariat General on 25 June 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 Montserrat, for whose international relations the United Kingdom is responsible.

**Period covered: 1/10/2013 -**

The preceding statement concerns Article(s) : 29

**Reservation contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 3 June 2013, registered at the Secretariat General on 25 June 2013 - Or. Engl.**

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

**Period covered: 1/10/2013 -**

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 3 June 2013, registered at the Secretariat General on 25 June 2013 - Or. Engl.**

Annex A - Taxes to which the Convention applies

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

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

**Period covered: 1/10/2013 -**

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 3 June 2013, registered at the Secretariat General on 25 June 2013 - Or. Engl.**

## Annex B – Competent authorities

The competent authority for Montserrat is the Comptroller of Inland Revenue or his authorised representative.

**Period covered: 1/10/2013 -**

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 3 June 2013, registered at the Secretariat General on 25 June 2013 - Or. Engl.**

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

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.

**Period covered: 1/10/2013 -**

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 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) : 29

**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) : 29

**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) : 29

**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) : 29

**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) : 29

**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) : 29

**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

**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 3 April 2014, registered at the Secretariat General of the OECD on 17 April 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 Guernsey, for whose international relations the United Kingdom is responsible.

**Period covered: 1/8/2014 -**

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 3 April 2014, registered at the Secretariat General of the OECD on 17 April 2014 - Or. Engl.**

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

**Period covered: 1/8/2014 -**

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 3 April 2014, registered at the Secretariat General of the OECD on 17 April 2014 - Or. Engl.**

Annex A - Taxes to which the Convention applies

For the Bailiwick of Guernsey, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (a)(i) and (a)(ii).

**Period covered: 1/8/2014 -**

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 3 April 2014, registered at the Secretariat General of the OECD on 17 April 2014 - Or. Engl.**

Annex B - Competent authorities

The competent authority for the Bailiwick of Guernsey shall be the Director of Income Tax or his delegate.

**Period covered: 1/8/2014 -**

The preceding statement concerns Article(s) : 3

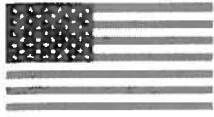
**Declaration contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 3 April 2014, registered at the Secretariat General of the OECD on 17 April 2014 - Or. Engl.**

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

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.

**Period covered: 1/8/2014 -**

The preceding statement concerns Article(s) : 3



United States of America :

**Reservation contained in the instrument of ratification deposited on 13 February 1991 - Or. Eng.**

The United States will not provide any form of assistance in relation to the taxes of other parties described in subparagraphs b.i or b.iv of paragraph 1 of Article 2 of the Convention (taxes imposed by or on behalf of possessions, political subdivisions, or local authorities)(as permitted by paragraph 1.a of Article 30 of the Convention).

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited on 13 February 1991 - Or. Eng.**

The United States will not provide assistance in the recovery of any tax claim, or in the recovery of an administrative fine, for any tax, pursuant to Articles 11 through 16 of the Convention (as permitted by paragraph 1.b of Article 30 of the Convention).

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 30

**Reservation contained in the instrument of ratification deposited on 13 February 1991 - Or. Eng.**

The United States will not provide assistance in the service of documents for any tax, pursuant to Article 17 of the Convention (as permitted by paragraph 1.d of Article 30 of the Convention); this reservation does not apply to the service of documents by mail, pursuant to paragraph 3 of Article 17 of the Convention.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 17

**Declaration contained in a Note Verbale, dated 3 December 1991, registered at the Secretary General of OECD on 5 december 1991 - Or. Eng.**

Pursuant to Article 29, paragraph 1, this Convention shall apply to the United States of America, including Puerto Rico, the U.S. Virgin Islands, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and any other territory or possession.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 29

**Declaration contained in a Note Verbale, dated 3 December 1991, registered at the Secretary General of OECD on 5 december 1991 - Or. Eng.**

Pursuant to Article 4, paragraph 3, of the Convention, the United States may inform the persons concerned before transmitting information to another party, in conformity with Article 5 or Article 7 of the Convention.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 4

**Declaration contained in a Note Verbale, dated 3 December 1991, registered at the Secretary General of OECD on 5 december 1991 - Or. Eng.**

ANNEX A (Article 2, paragraph 2, of the Convention)

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.

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 2

**Declaration contained in a Note Verbale, dated 3 December 1991, registered at the Secretary General of OECD on 5 december 1991 - Or. Eng.**

ANNEX B (Article 3, paragraph 1.D, of the Convention)

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

**Period covered: 1/4/1995 -**

The preceding statement concerns Article(s) : 3



Organisation for Economic Co-operation and Development :

**Communication transmitted by the Director General of Legal Affairs of the OECD by a letter dated 7 February 2007 and registered by the Secretariat General on 12 February 2007 - Or. Engl./Fr.**

**OPINION BY THE CO-ORDINATING BODY OF THE JOINT COUNCIL OF EUROPE/OECD CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS ON THE USE OF THE TERMS "PARTIES" AND "STATES" IN CERTAIN ARTICLES OF THE CONVENTION**

**i. The use of terms "Parties", "States" and "competent authorities" in the**

## Convention

1. In the Joint Council of Europe/OECD Convention on Mutual Administrative Assistance in Tax Matters, the use of the terms "Parties", "States" or "competent authorities" has been found not to be always consistent, in particular with regard to the authority to enter into agreements for the implementation of the Convention.

## II. Opinion of the Co-ordination Body of the Convention

2. Under international law, a treaty shall be interpreted taking into account "any subsequent agreement between the parties regarding the interpretation of the treaty of the application of its provisions" (article 31.3.a of the Vienna Convention on the Law of Treaties). According to paragraph 4 of Article 24 of the Convention on Mutual Administrative Assistance in Tax Matters, the Co-ordinating Body (composed of representatives of the competent authorities of the Parties) which monitors the implementation and development of this Convention, under the aegis of OECD, can furnish opinions "on the interpretation of the provisions of the Convention".

3. Given that in certain articles of the Convention the use of the terms "Parties" and "States" may raise issues of interpretation, the following opinion, which as been agreed by the Co-ordinating Body of the Convention, after having consulted with the OECD Secretariat, and particularly with the Directorate of Legal Affairs, will dispel ambiguity and will clarify the interpretation of these articles :

*In accordance with paragraph 4 of article 24 of the Convention, the Co-ordinating Body agrees to the following opinion on the interpretation of the Convention:*

*When the text of the Convention uses, in particular in paragraph 2 of Article 4; paragraph 2 of Article 11; paragraph 2 of Article 22; and Articles 25 and 26, the terms "Parties" or "States" in relation to agreements concluded for the implementation of the Convention, these two terms are to be understood to refer to the "competent authorities", as defined in paragraph 1, subparagraph d, of Article 3.*

**Period covered: 12/2/2007 -**

The preceding statement concerns Article(s) : 24

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

