

LEGAL NOTICE No. 273

REPUBLIC OF TRINIDAD AND TOBAGO

THE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS ACT,
No. 7 OF 2020

ORDER

MADE BY THE MINISTER UNDER SECTION 22(2) OF THE MUTUAL
ADMINISTRATIVE ASSISTANCE IN TAX MATTERS ACT AND SUBJECT
TO NEGATIVE RESOLUTION OF PARLIAMENT

THE MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX
MATTERS (AMENDMENT TO SCHEDULE 3) ORDER, 2025

1. This Order may be cited as the Mutual Administrative Citation
Assistance in Tax Matters (Amendment to Schedule 3) Order, 2025.

2. The Mutual Administrative Assistance in Tax Matters Act is
amended in Schedule 3, by deleting Annexes A, B and C and
substituting the following:

Annexes A, B
and C of
Schedule 3
deleted and
substituted
Act No. 7 of
2020

“ANNEX A: Taxes to which the Convention would
apply(*).

States

From A to F

Albania – Andorra – Anguilla – Antigua and Barbuda –
Argentina – Armenia – Aruba – Australia – Austria –
Azerbaijan – Bahamas – Bahrain – Barbados – Belgium –
Belize – Benin – Bermuda – Bosnia and Herzegovina –
Botswana – Brazil – British Virgin Island – Brunei
Darussalam – Bulgaria – Burkina Faso – Cabo Verde –
Cameroon – Canada – Cayman Islands – Chile – China
(People’s Republic of) – Colombia – Cook Islands – Costa
Rica – Croatia – Curacao – Cyprus – Czech Republic –
Denmark – Dominica – Dominican Republic – Ecuador – El
Salvador – Estonia – Eswatini (Kingdom of) – Faroe Islands
– Finland – France

From G to L

Georgia – Germany – Ghana – Gibraltar – Greece –
Greenland – Grenada – Guatemala – Guernsey – Hong Kong
– Hungary – Iceland – India – Indonesia – Ireland – Isle of
Man – Israel – Italy – Jamaica – Japan – Jersey – Jordan –
Kazakhstan – Kenya – Korea – Kuwait – Latvia – Lebanon –
Liberia – Liechtenstein – Lithuania – Luxembourg

From M to R

Malaysia – Maldives – Malta – Marshall Islands – Mauritania – Mauritius – Mexico – Republic of Moldova – Monaco – Mongolia – Montenegro – Montserrat – Morocco – Namibia – Nauru – Netherlands – New Zealand – Nigeria – Niue – North Macedonia – Norway – Oman – Pakistan – Panama – Papua New Guinea – Paraguay – Peru – Philippines – Poland – Portugal – Qatar – Romania – Russian Federation – Rwanda

From S to Z

Saint Kitts and Nevis – Saint Lucia – Saint Vincent and the Grenadines – Samoa – San Marino – Saudi Arabia – Senegal – Serbia – Seychelles – Singapore – Slovak Republic – Slovenia – South Africa – Spain – Sweden – Switzerland – Thailand – Tunisia – Türkiye – Uganda – Ukraine – United Arab Emirates – United Kingdom – United States of America – Uruguay – Vanuatu – Viet Nam

ALBANIA

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

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

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

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

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

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

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

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

ANDORRA

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

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

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

- Tax on capital gain on real estate capital transfer.
- Article 2, paragraph 1.a.iii—Taxes on net wealth:
- None

ANGUILLA

Article 2, paragraph 1, which fall within paragraphs (iii)(B), (iii)(C) or (iii)(D) of subparagraph (b).

ANTIGUA AND BARBUDA

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

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

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

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

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

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

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

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

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

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

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

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

ARGENTINA

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

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

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

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

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

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

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

- Presumptive Income Tax,
- Real Property Transfer Tax,
- Tax on the Debits and Credits originated from Financial Transactions, Law 25413,

Simplified Regime for Taxpayers (Monotributo).

ARMENIA

Article 2, paragraph 1.a.i:

- Income Tax,
- Profit Tax.

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

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

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

- Turnover Tax,
- Environmental Tax,
- Road Tax.

ARUBA

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

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

Dividend tax (Dividendbelasting)

AUSTRALIA

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

AUSTRIA

Article 2, paragraph 1.a.i

- Income tax (Einkommensteuer)
- Corporation tax (Körperschaftsteuer)

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

AZERBAIJAN

Article 2, paragraph 1. a. i:

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

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

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

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

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

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

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

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

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

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

Article 2, paragraph 1. b. iv:

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

BAHAMAS

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

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

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

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

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

BAHRAIN

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

BARBADOS

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

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

BELGIUM

Article 2, paragraph 1.a.i:

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

Article 2, paragraph 1.b.i:

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

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

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

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

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

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

BELIZE

Article 2, paragraph 1.a.i:

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

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

BENIN

Article 2, paragraph 1.a.i:

- Corporation tax (IS);
- Business Income Tax (IBA);
- Tax on income from movable capital (IRCM);
- Property income tax (IRF);
- Tax on real estate capital gains (TPVI);
- Tax on wages and salaries (ITS).

Article 2, paragraph 1.a.ii: NONE

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

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

- Tax on financial and insurance activities (TAFA);
- Excise Taxes:
 - Tax on specific products;
 - Single specific tax on petroleum products;
 - Tax on passenger vehicles.

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

BERMUDA

No applicable taxes falling within Article 2, paragraph 1(a).

BOSNIA AND HERZEGOVINA

Article 2, paragraph 1.a.i:

- Personal income tax;
- Corporate income tax.

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

BOTSWANA

Article 2, paragraph 1.a.i:

- Income tax;
- Withholding tax on royalties;
- Withholding tax on dividend tax;
- Withholding tax on interest;
- Withholding tax on technical fees;
- Withholding tax on tax on foreign entertainers and sportspersons.

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

Article 2, paragraph 1.b.iii.A: Capital transfer 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 duty.

BRAZIL

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

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

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

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

BRITISH VIRGIN ISLANDS

Article 2, paragraph 1, which fall within paragraphs (ii) or (iii)(B) of sub-paragraph (b).

BRUNEI DARUSSALAM

Article 2, paragraph 1.a.i:

- Income tax imposed under Income Tax Act (Chapter 35), and

Petroleum profits tax imposed under Income Tax (Petroleum) Act (Chapter 119).

BULGARIA

Article 2, paragraph 1.a.i:

- Personal income tax
- Corporate income tax

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

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

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

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

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

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

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

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

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

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

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

BURKINA FASO

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

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

CABO VERDE

Article 2, paragraph 1.a.i:

- Personal Income Tax (“Imposto sobre o Rendimento das Pessoas Singulares”)
- Corporate Income Tax (“Imposto sobre o Rendimento das Pessoas Colectivas”)

Article 2, paragraph 1.a.ii: Single Property Tax (“Imposto unico sobre o patrimonio, no que diz respeito aos ganhos derivados da alienação de bens imobiliarios”)

Article 2, paragraph 1.b.iii.C: Value Added Tax (“Imposto sobre o Valor Acrescentado”)

Article 2, paragraph 1.b.iii.D: Special Consumption Tax (“Imposto sobre Consumos Especiais”)

CAMEROON

Article 2, paragraph 1.a.i

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

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

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

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

CANADA

Article 2, paragraph 1.a: 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).

CAYMAN ISLANDS

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).

CHILE

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

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

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

CHINA (People’s Republic of)

Article 2, paragraph 1.a.i

- Enterprise Income Tax.
- Individual Income Tax.

Article 2, paragraph 1.b.iii.B

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

Article 2, paragraph 1.b.iii.C

- Value Added Tax.
- Business Tax.

Article 2, paragraph 1.b.iii.D

- Excise Tax.
- Tobacco Tax.

Article 2, paragraph 1.b.iii.E

- Vehicle Purchase Tax.
- Vehicle and Vessel Tax.

Article 2, paragraph 1.b.iii.G

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

COLOMBIA

Article 2, paragraph 1.a.i:

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

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

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

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

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

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

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

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

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

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

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

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

COOK ISLANDS

Article 2, paragraph 1.a.i:

- Taxes on income or profits, including withholding taxes

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

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

COSTA RICA

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

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

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

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

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

CROATIA

Article 2, paragraph 1.a.i:

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

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

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

CURACAO

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)

CYPRUS

Article 2, paragraph 1.a.i:

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

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

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

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

CZECH REPUBLIC

Article 2, paragraph 1.a.i:

- Personal income tax;
- Corporate income tax;
- Gambling Tax.

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 heated tobacco products, tax on raw tobacco;
- Tax on natural gas and some other gases;
- Tax on solid fuels, tax on electricity.

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

DENMARK

Danish taxes

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

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

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

Article 2, paragraph 1.b.i:

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

Article 2, paragraph 1.b.ii:

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

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

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

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

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

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

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

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

Article 2, paragraph 1.b.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 ejer- og pantrettigheder);
- Stamp duty (stempelafgift)

Article 2, paragraph 1.b.iv:

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

Greenlandic taxes

Article 2, paragraph 1.a.i:

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

Article 2, paragraph 1.b.i:

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

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

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

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

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

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

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

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

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

Faroese taxes

Article 2, paragraph 1.a.i:

- Income taxes to the Faroese home rule government (landsskattur);
- Royalty taxes (skattur av nýtslugjaldi);

- Taxes levied under the hydrocarbon Tax act (skattur eftir kolvetnisskattalógini);
- Taxes levied under the Tonnage Tax act (skattur eftir tonnsaskattalógini).

Article 2, paragraph 1.a.ii: Taxes levied under the act on Taxation of capital gains (kapitalvinningsskattur).

Article 2, paragraph 1.b.i:

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

Article 2, paragraph 1.b.ii:

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

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

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

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

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

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

DOMINICA

Article 2, paragraph 1.a.i:

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

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

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 License Fees;
- Highway Maintenance Levy.

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

- Stamp Duties;
- Import Duties.

DOMINICAN REPUBLIC

Article 2, paragraph 1.a.i: Taxes on profits, capital or equity gains of natural or legal persons.

Article 2, paragraph 1.b.iii.A: Taxes on property, inheritance or donations.

Article 2, paragraph 1.b.iii.B: Taxes on real estate.

Article 2, paragraph 1.b.iii.C: General consumption taxes.

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

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

- Income tax (impuesto a la renta)
- Participation of labour in profits of mining rights holders, attributable to the State (participación laboral en las utilidades de titulares de derechos mineros, atribuibles al Estado)
- Mineral exploitation royalties (Regalías a la explotación de minerales)
- Adjustment required to comply with Article 408 of the Constitution, applicable to the exploitation of non-renewable natural resources (Ajuste necesario para cumplir con lo dispuesto en el artículo 408 de la Constitución, correspondiente a la explotación de recursos naturales no renovables)

Article 2, paragraph 1.a.ii: Income tax on gains from the alienation of shares, participations, other rights in the capital of entities, or other exploration, exploitation, concession or similar rights (Impuesto a la renta único a la utilidad en la enajenación de acciones, participaciones, otros derechos representativos de capital u otros derechos que permitan la exploración, explotación, concesión o similares)

Article 2, paragraph 1.a.iii: Tax on assets held abroad (Impuesto a los activos en el exterior)

Article 2, paragraph 1.b.iii.A: Income tax on worth increases from inheritances, estates, gifts, findings and similar sources (Impuesto a la renta por incrementos patrimoniales provenientes de herencias, legados, donaciones, hallazgos y otros de naturaleza análoga)

Article 2, paragraph 1.b.iii.C: Value added tax (Impuesto al valor agregado IVA).

Article 2, paragraph 1.b.iii.D: Special consumption tax (impuesto a los consumos especiales ICE)

Article 2, paragraph 1.b.iii.E: Tax on the ownership of motor vehicles (Impuesto a la propiedad de vehículos motorizados)

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

- Ecuadorian simplified tax regime (Regimen impositivo simplificado ecuatoriano RISE)
- Currency outflow tax (Impuesto a la salida de divisas ISD)
- Redeemable tax on nonreturnable plastic bottles (Impuesto redimible a las botellas plásticas no retornables)
- Mining concession conservation patents (Patentes de conservación de concesiones mineras)

EL SALVADOR

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

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

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

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

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

ESTONIA

Article 2, paragraph 1.a.i:

- income tax;

Article 2, paragraph 1.b.ii:

- social tax;
- unemployment insurance premium;
- contribution to mandatory funded pension;

Article 2, paragraph 1.b.iii.B: land tax;

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

Article 2, paragraph 1.b.iii.D: excise duties;

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

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

ESWATINI (KINGDOM OF)

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

Article 2, paragraph 1.b.ii: Statutory Provident Fund and Public Pension Fund.

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

- Property Rates/Municipal Rates;
- Transfer Duty;
- Stamp Duty.

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

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

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

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

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

- Alcohol and Tobacco Levy;
- Company Licences;
- Lottery Levy;
- Liquor Licences;
- Trading Licences;
- Fuel Levy;
- Graded Tax;
- Cattle Export and Slaughter Tax.

FAROE ISLANDS

Article 2, paragraph 1. a:

i.: income taxes to the Faroese home rule Government
(*lands-skattur*) royalty taxes (*skattur av nýtslugjaldi*)

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

church tax (*kirkjuskattur*)

ii.: labour market contribution (*AL.S-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*)

FINLAND

Article 2, paragraph 1.a.i:

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

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

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

Article 2, paragraph 1.b.i:

Communal tax (kunnallisvero; kommunalskatten);

Church tax (kirkollisvero; kyrkoskatten);

Forestry duty (metsänhoitomaksu; skogsvårdsavgiften).

Article 2, paragraph 1.b.ii:

- National pension insurance contribution (vakuutetun vakuutusmaksu; försäkrads folkpensions-försäkringspremie);
- health insurance contribution (vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie);
- Employer's social security contribution (työnantajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift).

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

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

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

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

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

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

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

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

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

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

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

FRANCE

Article 2, paragraph 1.a.i

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

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

Article 2, paragraph 1.a.iii:

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

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

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

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

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

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

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

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

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

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

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

Article 2, paragraph 1.b.iv:

- Built-up properties tax and land tax;
- Occupancy tax;
- Business tax;
- Land motor-vehicle excise duty;
- Stamp duty on registration certificates for land motor-vehicles;
- Stamp duty and cadastral tax on transfers for consideration of immovable property not intended for use as dwellings;
- Surcharge on registration fees and cadastral taxes payable on transfers of immovable property;
- 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.

New Caledonia

Article 2, paragraph 1.a.i:

- Income tax;
- Additional contribution to the corporation tax;
- Caledonian solidarity contribution;

- Tax on civil companies and metallurgical and mining activities.
- Article 2, paragraph 1.a.ii:
- Tax on securities income
 - Tax on claims, deposits and guarantees
- Article 2, paragraph 1.b.i: Not applicable;
- Article 2, paragraph 1.b.ii: Additional contribution to the corporation tax
- Article 2, paragraph 1.b.iii.A: Registration fees
- Article 2, paragraph 1.b.iii.B: Property tax on developed property
- Article 2, paragraph 1.b.iii.C: General consumption tax
- Article 2, paragraph 1.b.iii.D: Indirect contributions
- 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: Tax on patents
- Telephone contribution
 - Stamp duties and various taxes
 - Registration fees and cadastral taxes
 - License fees
 - Entertainment and game revenue tax
 - Electricity tax due by electric energy distributions
 - Domestic consumption tax on local and locally manufactured products
 - Tax on alcohols and tobaccos
 - Fees and royalties applicable to mining authorisations and mining titles
 - Employer contribution for vocational training
- Article 2, paragraph 1.b.iv: Added percentages
- Tax on insurance agreements
 - Taxation for the benefit of municipalities
 - Taxation for the benefit of provinces
 - Taxation for the benefit of the Chamber of Commerce and Industry and Crafts and Artisans Chamber
 - Solidarity levy on services

GEORGIA

- Article 2, paragraph 1.a.i:
- Income tax;
 - Profit tax.
- Article 2, paragraph 1.a.ii: --
- Article 2, paragraph 1.a.iii: --
- Article 2, paragraph 1.b.i: --
- Article 2, paragraph 1.b.ii: --
- Article 2, paragraph 1.b.iii.A: --
- Article 2, paragraph 1.b.iii.B: Property Tax
- Article 2, paragraph 1.b.iii.C: Value-added tax and similar taxes.
- Article 2, paragraph 1.b.iii.D: Excise tax

Article 2, paragraph 1.b.iii.E: --
Article 2, paragraph 1.b.iii.F: --
Article 2, paragraph 1.b.iii.G: --
Article 2, paragraph 1.b.iv: --

GERMANY

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

Article 2, paragraph 1.a.i:

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

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

Article 2, paragraph 1.a.iii:

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

Article 2, paragraph 1.b.i:

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

Article 2, paragraph 1.b.ii:

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

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

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

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

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

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

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

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

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

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

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

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

- Aviation tax (Luftverkehrsteuer).
- Betting and lottery tax (Rennwett- und Lotteriesteuer).
- Taxes on insurance premiums.
- Ancillary tax payments.

Article 2, paragraph 1.b.iv:

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

GHANA

Article 2, paragraph 1.a.i:

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

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

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

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

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

GIBRALTAR

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.

GREECE

Article 2, paragraph 1.a.i:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GREENLAND

Article 2, paragraph 1.a.i:

- tax to the Local Government (landsskat),
- special tax to the Local Government (særlig landsskat),
- tax on dividends (udbytteskat),

Article 2, paragraph 1.b.i:

- municipal tax (kommuneskat),
 - municipal equalisation tax (fælleskommunal skat),
- Article 2, paragraph 1.b.ii: employer's contributions for vocational training (arbejdsgivernes erhvervsuddannelsesbidrag)
- Article 2, paragraph 1.b.iii.A: inheritance and gift tax (afgift af arv og gave)
- Article 2, paragraph 1.b.iii.D:
- tax on gambling machines (afgift på automatspil),
 - duty on domestic passenger air travels in Greenland (afgift på passagerflyvning internt i Grønland),
 - duty on shrimps (afgift på rejer),
- Article 2, paragraph 1.b.iii.E: tax on motor vehicles (afgift af motorkøretøjer),
- Article 2, paragraph 1.b.iii.G:
- tax on lottery (lotteriafgift),
 - stamp duty (stempelafgift).

GRENADA

- Article 2, paragraph 1.a.i:
- Personal Income Tax;
 - Corporate Income Tax;
 - Withholding Tax.
- Article 2, paragraph 1.a.ii: None.
- Article 2, paragraph 1.a.iii: None.
- Article 2, paragraph 1.b.i: None.
- Article 2, paragraph 1.b.ii: National Insurance Scheme Contribution.
- Article 2, paragraph 1.b.iii.A: Inheritance Tax.
- Article 2, paragraph 1.b.iii.B:
- Property Tax;
 - Property Transfer Tax.
- Article 2, paragraph 1.b.iii.C:
- Value Added Tax;
 - Annual Stamp Tax.
- Article 2, paragraph 1.b.iii.D: Inland Revenue Excise Tax.
- Article 2, paragraph 1.b.iii.E: None.
- Article 2, paragraph 1.b.iii.F: None.
- Article 2, paragraph 1.b.iii.G: Gaming Tax.

GUATEMALA

- Article 2, paragraph 1.a.i.: Taxes on income of profits.
- Income Tax, applied to:
- Income from profit activities (Rentas de las actividades lucrativas)
 - Work income (Rentas del trabajo)
 - Income from capital and capital gains (Rentas del capital y las ganancias de capital)

Article 2, paragraph 1.a.ii.: Taxes on capital gains which are imposed separately from the tax on income or profits. Income tax includes all capital gains (El impuesto Sobre la Renta incluye todas la ganancias de capital).

GUERNSEY

Article 2, paragraph 1, which fall within paragraphs (a)(i) and (a)(ii).

HONG KONG

Article 2, paragraph 1.a.i:

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

HUNGARY

Article 2, paragraph 1.a.i:

- Personal income tax;
- Corporate income tax.

Article 2, paragraph 1.b.i:

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

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

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

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

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

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

ICELAND

Article 2, paragraph 1.a.i:

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

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

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

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

Article 2, paragraph 1.b.ii:

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

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

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

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

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

- Carbondioxide charge on mineral oils and petrol (kolefnisgjald),
- National broadcasting charge (útvarpsgjald),

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

- Annual tax on motor vehicles (bifreiðagjald)
- special charge on heavy vehicles (kílómetragjald),

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

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

- stamp duty (stimpilgjald),
- charge on ship (skipagjöld),
- lighthouse charge (vitagjald),

Article 2, paragraph 1.b.iv:

- municipal property tax (fasteignagjöld),
- planning charge (skipulagsgjald).

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

INDIA

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

INDONESIA

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

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

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

IRELAND

Article 2, paragraph 1.a.i:

- Income tax (including the universal social charge)
- Corporation tax

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

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

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

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

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

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

ISLE OF MAN

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

ISRAEL

Article 2, paragraph 1.a.i:
• the income tax and company tax (including tax on capital gains)
• the tax imposed on gains from the alienation of property according to the Real Estate Taxation Law
tax imposed under the Petroleum Profits Taxation law.

ITALY

Article 2, paragraph 1.a.i:
• Personal Income Tax (Imposta sul reddito delle persone fisiche – IRPEF);
• Corporate Income Tax (Imposta sul reddito delle società – IRES and the former Imposta sul reddito delle persone giuridiche – IRPEG);
• Regional Tax on Productive Activities (Imposta regionale sulle attività produttive – IRAP).
Article 2, paragraph 1.a.ii:
• Substitute Income Taxes, irrespective of their denomination.
Article 2, paragraph 1.a.iii:
• Wealth tax on real estate located abroad (Imposta sul valore degli immobili situati all'estero – IVIE);
• Wealth tax on financial assets held abroad (Imposta sul valore delle attività finanziarie detenute all'estero – IVAFE).
Article 2, paragraph 1.b.iii.A:
• Inheritance tax (Imposta sulle successioni);
• Gift tax (Imposta sulle donazioni).
Article 2, paragraph 1.b.iii.C:
• Value Added Tax (Imposta sul valore aggiunto – IVA).
Article 2, paragraph 1.b.iii.G:
• Registration Tax (Imposta di registro);
• Mortgage and Cadastral Taxes (Imposte ipotecaria e catastale);
• Financial Transaction Tax (Imposta sulle Transazioni Finanziarie);
Article 2, paragraph 1.b.iv:
• Local Property Tax (Imposta municipale propria – IMU).

JAMAICA

Article 2, paragraph 1.a.i: Taxes on income or profits.
Article 2, paragraph 1.a.ii: Not applicable.
Article 2, paragraph 1.a.iii: Not applicable.

- Article 2, paragraph 1.b.i: Not applicable.
Article 2, paragraph 1.b.ii: The National Insurance Contribution under the National Insurance Act.
Article 2, paragraph 1.b.iii.A:
 - Transfer Tax,
 - Stamp Duty.Article 2, paragraph 1.b.iii.B: Property Tax.
Article 2, paragraph 1.b.iii.C: General Consumption Tax.
Article 2, paragraph 1.b.iii.D: Excise Duty.
Article 2, paragraph 1.b.iii.E: Not applicable.
Article 2, paragraph 1.b.iii.F: Assets Tax.
Article 2, paragraph 1.b.iii.G:
 - Guest Accommodation Room Tax,
 - Minimum Business Tax,
 - Telephone Calls Tax.

JAPAN

- Article 2, paragraph 1.a.i:
 - Income tax;
 - Corporation tax;
 - Special income tax for reconstruction;
 - Special corporation tax for reconstruction;
 - Local corporation tax.Article 2, paragraph 1.b.iii.A:
 - Inheritance Tax,
 - Gift Tax.Article 2, paragraph 1.b.iii.B: Land value Tax.
Article 2, paragraph 1.b.iii.C: Consumption Tax.
Article 2, paragraph 1.b.iii.D:
 - Liquor tax;
 - Tobacco tax;
 - Special tobacco tax;
 - Gasoline tax;
 - Local gasoline tax;
 - Liquefied petroleum gas tax;
 - Aviation fuel tax;
 - Petroleum and coal tax;Article 2, paragraph 1.b.iii.E: Motor vehicle tonnage tax.
Article 2, paragraph 1.b.iii.G:
 - Registration and license tax;
 - Promotion of power-resources development tax;
 - Stamp tax;
 - Local special corporation surtax;
 - International tourist tax;
 - Special corporate enterprise tax.

JERSEY

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.

JORDAN

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

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

Article 2, paragraph 1.b.iii.B: Jordan Real Estate Tax.

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

KAZAKHSTAN

Article 2, paragraph 1.a.i

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

Article 2, paragraph 1.b.ii

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

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

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

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

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

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

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

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

KENYA

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

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

Article 2, paragraph 1.b.ii: National Social Security Fund contributions.

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: Advance Tax.

KOREA

Article 2, paragraph 1.a.i.:

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

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

- Inheritance tax;
- Gift tax.

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

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

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

- Individual consumption tax;
- Liquor tax.

KUWAIT

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

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

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

LATVIA

Article 2, paragraph 1.a.i:

- Income tax;
- Corporation tax;

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

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

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

LEBANON

Article 2, paragraph 1.a.i:

- Tax on the profits of industrial, commercial and non-commercial professions;
- Tax on salaries, wages and pensions;
- Tax on income derived from movable capital.

LIBERIA

Article 2, paragraph 1.a.i:

- Personal Income Tax
- Business Income Tax
- Presumptive Tax

Article 2, paragraph 1.b.ii: Compulsory Social Security Contribution

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

Article 2, paragraph 1.b.iii.C: Goods and Services Tax

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

Article 2, paragraph 1.b.iii.G: Obligatory payments in respect of mining and petroleum operations that are construed as taxes under the laws of Liberia

LIECHTENSTEIN

Article 2, paragraph 1.a.i:

- Personal Income Tax (Erwerbssteuer)
- Corporate Income Tax (Ertragssteuer)

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

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

LITHUANIA

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

LUXEMBOURG

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

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

Article 2, paragraph a.ii: --

Article 2, paragraph a.iii: --

MALAYSIA

Article 2, paragraph 1.a.i:

- Income Tax;
- Petroleum income tax.

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

MALDIVES

Article 2, paragraph 1.a.i: Income Tax imposed under the Income Tax Act (Law Number 25/2019).

Article 2, paragraph 1.b.iii.C: Goods and Services Tax imposed under the Goods and Services Act (Law Number 10/2011).

MALTA

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

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

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

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

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

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

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

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

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

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

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

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

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

MARSHALL ISLANDS

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

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

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

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

MAURITANIA

Article 2, paragraph 1.a.i:

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

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

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

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

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

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

MAURITIUS

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

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

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

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

MEXICO

Article 2, paragraph 1, 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.

REPUBLIC OF MOLDOVA

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

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

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

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

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

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

Article 2, paragraph 1.b.iv:

- Taxes on natural resources;
- Local taxes.

MONACO

Article 2, paragraph 1.a.i

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

MONGOLIA

Article 2, paragraph 1.a.i:

- Corporate Income Tax,
- Personal Income Tax.

MONTENEGRO

Article 2, paragraph 1.a.i:

- Personal Income Tax;
- Corporate Income Tax.

MONTSERRAT

Article 2, paragraph 1, which fall within:

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

MOROCCO

Article 2, paragraph 1.a.i:

- Income Tax, and
- Corporation Tax.

NAMIBIA

Article 2, paragraph 1.a.i:

- Income tax;
- Withholding tax on royalties;
- Withholding tax on management fees;
- Withholding tax on interest;
- Withholding tax on dividends.

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.E: Excise Tax.

NAURU

Article 2, paragraph 1.a.i:

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

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

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

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

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

NETHERLANDS

For the European part of the Netherlands

Article 2, paragraph 1.a.i:

- Income Tax (inkomstenbelasting);
- Salaries Tax (loonbelasting);
- Corporation Tax (Vennootschapsbelasting);
- Dividend Tax (dividendbelasting).

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

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

Article 2, paragraph 1.b.iii.CL Value added tax
(Omzetbelasting)

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

Article 2, paragraph 1.a.i:

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

For Aruba

Article 2, paragraph 1.a.i:

- Income Tax (inkomstenbelasting);
- Salaries Tax (loonbelasting);
- Corporation Tax (Vennootschapsbelasting);
- Dividend Tax (dividendbelasting).

For Curaçao

Article 2, paragraph 1.a.i:

- Income Tax (inkomstenbelasting);
- Salaries Tax (loonbelasting);
- Corporation Tax (Vennootschapsbelasting);

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

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

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

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

- Special import duty on petrol (bijzonder invoerrecht
op benzine)
- Excise duty on beer (accijns op bier)
- Excise duty on cigarettes (accijns op sigaretten)
- Excise duty on spirits (accijns op gedistilleerd)

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

For Sint Maarten

Article 2, paragraph 1.a.i:

- Income tax (Inkomstenbelasting)
- Wage tax (Loonbelasting)
- Profit tax (Winstbelasting)
- Savings tax (Spaarvermogensheffing)

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

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

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

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

NEW ZEALAND

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

NIGERIA

Article 2, paragraph 1.a.i

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

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

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

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

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

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

NIUE

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

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

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

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

A: Estate, inheritance or gift taxes;

C: General consumption taxes, such as value-added or sales taxes;

D: Specific taxes on goods and services such as excise taxes;

G: Any other taxes.

NORTH MACEDONIA

Article 2, paragraph 1.a.i:

- Personal Income Tax (Данок на личен доход);
- Corporate Income Tax (Данокнадобивка).

Article 2, paragraph 1.b.ii: Compulsory Social Security Contribution (Придонеси од задолжителено социјално осигурување).

Article 2, paragraph 1.b.iii.C: Value Added Tax (Данок на додадена вредност).

Article 2, paragraph 1.b.iii.D: Excise (Акцизи).

NORWAY

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 (fellesskatt);

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);

Veverage 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 NO_x (utslipp av NO_x);
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).

OMAN

Article 2, paragraph 1.a.i: Income tax (28/2009).

PAKISTAN

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

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

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

PANAMA

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

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

PAPAU NEW GUINEA

Article 2, paragraph 1.a.i:

- Personal income tax;
- Corporate income tax;
- Dividend withholding tax;
- Interest withholding tax;
- Foreign contractors withholding tax;
- Royalty withholding tax;
- Management fee withholding tax;
- Non-resident insurer tax;

- Overseas shipowner or charterer tax.
- Article 2, paragraph 1.a.ii: Capital gains tax.
- Article 2, paragraph 1.b.iii.G: Stamp tax duty.

PARAGUAY

Article 2, paragraph 1.a.i:

- Business Income Tax (Impuesto a la Renta Empresarial – IRE);
- Tax on dividends and profits (Impuesto a los dividendos y a las utilidades – IDU);
- Personal Income Tax (Impuesto a la Renta Personal – IRP);
- Non-Resident Income tax (Impuesto a la Renta de No Residentes – INR).

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

Article 2, paragraph 1.b.iii.D: Selective Consumption Tax (Impuesto Selectivo al Consumo – ISC).

PERU

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

Article 2, paragraph 1.b.ii:

- Contributions to social security – ESSALUD
- Contributions to the national pension system - ONP

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

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

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

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

- Tax on Financial Transactions
- Temporary Tax on Net Assets

PHILIPPINES

Article 2, paragraph 1.a.i: Income Tax (Title II of the National Internal Revenue Code [NIRC] of 1997, as amended)

Article 2, paragraph 1.b.iii.A: Estate and Donor's Taxes (Title III of the NIRC)

Article 2, paragraph 1.b.iii.C: Value Added Tax (Title IV of the NIRC).

Article 2, paragraph 1.b.iii.D: Excise Taxes (Title VI of the NIRC).

POLAND

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.

PORTUGAL

Article 2, paragraph 1.a.i:

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

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

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

Article 2, paragraph 1b.iii. B:

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

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

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

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

QATAR

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

ROMANIA

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

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

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

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

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

RUSSIAN FEDERATION

Article 2, paragraph 1.a.i:

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

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

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

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

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

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

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

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

RWANDA

Article 2, paragraph 1.a.i:

- Personal income tax,
- Corporate income tax,
- Pay as you earn,
- Withholding taxes.

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

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

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

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

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

- tax on minerals,
- gaming tax.

SAINT KITTS AND NEVIS

Article 2, paragraph 1.a.i:

Income tax;

Article 2, paragraph 1.b.i:

Income tax;

SAINT LUCIA

Article 2, paragraph 1.a.i:

- Income Tax; or
- Withholding Tax

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

- Land and House Tax
- Stamp Duty

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

SAINT VINCENT AND THE GRENADINES

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

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

SAMOA

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

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

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

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

SAN MARINO

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

(i) on individuals;

(ii) on bodies corporate and proprietorships;

[even if collected through a withholding tax]

Article 2, paragraph 1.a.ii: none

Article 2, paragraph 1.a.iii: none

SAUDI ARABIA

Article 2, paragraph 1.a.i:

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

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

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

SENEGAL

Article 2, paragraph 1.a.i:

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

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

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

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

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

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

SERBIA

Article 2, paragraph 1.a.i:

- Personal Income tax
- Corporate Income tax

SEYCHELLES

Article 2, paragraph 1.a.i:

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

SINGAPORE

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

Article 2, paragraph 1.b.iii.C: Goods and Services Tax.

SLOVAK REPUBLIC

Article 2, paragraph 1.a.i:

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

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

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

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

SLOVENIA

Article 2, paragraph 1.a.i:

- Taxes on income of individuals (davek od dohodkov 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);

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

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

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

SOUTH AFRICA

Article 2, paragraph 1.a.i:

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

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

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

- Estate duty;
- Donations tax.

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

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

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

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

SPAIN

Article 2, paragraph 1.a.i.: Taxes on income or profits, or taxes on capital gains which are imposed separately from the tax on income or profits, and taxes on net wealth, imposed on behalf of the member States:

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

Article 2, paragraph 1.b.i.:

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

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

Article 2, paragraph 1.b.ii.:

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

Article 2, paragraph 1.b.iii.:

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

A. Inheritance and Gift Tax.

B. Tax on Immovable Property.

C.:

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

D.:

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

E.: Tax on Motor Vehicles.

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

Article 2, paragraph 1.b.iv.:

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

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

SWEDEN

Article 2, paragraph 1a.i:

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

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

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

Article 2, paragraph 1.b.i: Funeral act (1990:1144), Act (1999:291) on fees to registered religious communities.

Article 2, paragraph 1.b.ii: Act (1994:1920) on general payroll fee, Act (1994:1744) on general pension contribution, Social security contribution act (2000:980).

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

Article 2, paragraph 1.b.iii.B: Real estate tax act (1984:1052), Act (1984:404) on land register stamp duties.

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

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

- Act (1972:266) on tax on advertisements and advertising,
- Act (1972:820) on tax on gambling, Vehicle scrapping act (1975:343),
- Act (1984:409) on tax on fertilizer,
- Act (1984:410) on tax on pesticides,
- Act (1990:613) on an environmental charge on emissions of nitrogen oxides in energy production,
- Act (1990:1427) on premium tax on group life insurance,
- Lottery tax act (1991:1482), Act (1991:1483) on prize savings' tax,
- Tobacco excise duty act (1994:1563),
- Alcohol excise duty act (1994:1564),
- Act (1994:1776) on excise duty on energy,
- Act (1995:1667) on natural gravel tax,
- Act (1998:506) on monitoring of transportations etc. of alcohol merchandise, tobacco merchandise and mineral oil products subject to excise duties,
- Waste tax act (1999:673), Act (2000:466) on tax on thermal capacity in nuclear power reactors.

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

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

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

- Act (1972:435) on overburden charge and

Act (2014:52) on road infrastructures charges, as regards charges levied on public roads.

SWITZERLAND

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

Article 2, paragraph 2.b.i:

- Cantonal and communal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income);

Cantonal and communal taxes on wealth (total property, movable and immovable property, business assets, capital and reserves, and other elements of wealth).

THAILAND

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

TUNISIA

Article 2, paragraph 1.a.i:

- Personal income tax,
- Corporation tax.

Article 2, paragraph 1.a.ii:

- Tax on capital gains of:
- Transfer of buildings and building lands and social rights within real estate companies,
- Transfer and retrocession of shares, partnership shares and fund shares and transfer and retrocession of rights on the related titles.

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

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

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

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

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

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

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

Article 2, paragraph 1.b.iv:

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

TÜRKIYE

Article 2, paragraph 1.a.i:

- Income tax;
- Corporation tax;

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

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

Article 2, paragraph 1.b.i: --
Article 2, paragraph 1.b.ii: --
Article 2, paragraph 1.b.iii.A.: --
Article 2, paragraph 1.b.iii.B.: --
Article 2, paragraph 1.b.iii.C.: Value added tax.
Article 2, paragraph 1.b.iii.D.: --
Article 2, paragraph 1.b.iii.E.: --
Article 2, paragraph 1.b.iii.F.: --
Article 2, paragraph 1.b.iii.G.: --
Article 2, paragraph 1.b.iv: --

UGANDA

Article 2, paragraph 1.a.i:
• Income Tax;
• Withholding tax on royalties;
• Tax on foreign entertainers and sports persons;
• Turnover tax on Small and Medium Enterprises;
• Gaming and sports betting taxes;
• Withholding taxes on dividends;
• Withholding tax on interest.
Article 2, paragraph 1.a.ii: Capital gains.
Article 2, paragraph 1.b.iii.B:
• Stamp duty;
• Taxes in immovable property including Rental Tax.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise Tax.

UKRAINE

Article 2, paragraph 1.a.i:
• Tax on profits of enterprises;
• Tax on income of natural persons;
Article 2, paragraph 1.b.ii: Compulsory social security contribution;
Article 2, paragraph 1.b.iii.B.: Land fee.
Article 2, paragraph 1.b.iii.C.: Value-added tax.
Article 2, paragraph 1.b.iii.D.:
• Excise tax;
• Duty on the development of viticulture, gardening and hop-growing;
Article 2, paragraph 1.b.iii.E.: Tax on the ownership of motor vehicles and other self-propelled machines and mechanisms.
Article 2, paragraph 1.b.iv:
• Single tax;
• Fixed agricultural tax;
• State customs;
• Rental payment;
• Duty for the special use of natural resources.

UNITED ARAB EMIRATES

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

UNITED KINGDOM

For the United Kingdom of Great Britain and Northern Ireland –

- (a) Any of paragraphs (i) to (iii) of subparagraph (a); or
- (b) Paragraph (iii) of subparagraph (b).

For Anguilla –

- Paragraphs (iii)(B), (iii)(C) or (iii)(D) of subparagraph (b).

For Bermuda

- No applicable taxes

For the British Virgin Islands

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

For the Cayman Islands

- (a) Any of paragraphs (i) to (iii) of subparagraph (a); or
- (b) Paragraph (iii) of subparagraph (b).

For the Bailiwick of Guernsey –

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

For Gibraltar

- Paragraph (a)(i)

For the Isle of Man

- Paragraph (1)(a)(i): Income Tax

For the Bailiwick of Jersey --

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

For Montserrat –

- (a) paragraphs (i) to (iii) of subparagraph (a); or
- (b) Paragraph (iii) of subparagraph (b).

For the Turks and Caicos Islands –

Paragraph (iii) of subparagraph (b)

UNITED STATES OF AMERICA

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

URUGUAY

Article 2, paragraph 1.a.i:

- Tax on business income (Impuesto a las Rentas de las Actividades Económicas - IRAE);
- Personal income tax (Impuesto a las Rentas de las Personas Físicas - IRPF);

- Non-residents income tax (Impuesto a las Rentas de los No Residentes - IRNR);
- Tax for social security assistance (Impuesto de Asistencia a la Seguridad Social - IASS).

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

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

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

VANUATU

Article 2, paragraph 1.a.i:

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

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

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

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

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

- Vehicle registration and transfer fees and taxes
- Road taxes

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

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

VIET NAM

Article 2, paragraph 1.a.i:

- Personal income tax;
- Business income tax.

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

Annex B – Competent Authorities

States

From A to F

Albania – Algeria – Andorra – Anguilla – Antigua and Barbuda – Argentina – Armenia – Aruba – Australia – Austria – Azerbaijan – Bahamas – Bahrain – Barbados – Belgium – Belize – Benin – Bermuda – Bosnia and Herzegovina – Botswana – Brazil – British Virgin Island – Brunei Darussalam – Bulgaria – Burkina Faso – Cabo Verde – Cameroon – Canada – Cayman Islands – Chile – China (People's Republic of) – Colombia – Cook Islands – Costa Rica – Côte D'ivoire – Croatia – Curacao – Cyprus – Czech Republic – Denmark – Dominica – Dominican Republic – Ecuador – El Salvador – Estonia – Eswatini (Kingdom of) – Faroe Islands – Finland – France

From G to L

Gabon – Georgia – Germany – Ghana – Gibraltar – Greece – Greenland – Grenada – Guatemala – Guernsey – Honduras – Hong Kong – Hungary – Iceland – India – Indonesia – Ireland – Isle of Man – Israel – Italy – Jamaica – Japan – Jersey – Jordan – Kazakhstan – Kenya – Korea – Kuwait – Latvia – Lebanon – Liberia – Liechtenstein – Lithuania – Luxembourg

From M to R

Macau – Madagascar – Malaysia – Maldives – Malta – Marshall Islands – Mauritania – Mauritius – Mexico – Republic of Moldova – Monaco – Mongolia – Montenegro – Montserrat – Morocco – Namibia – Nauru – Netherlands – New Zealand – Nigeria – Niue – North Macedonia – Norway – Oman – Pakistan – Panama – Papua New Guinea – Paraguay – Peru – Philippines – Poland – Portugal – Qatar – Romania – Russian Federation – Rwanda

From S to Z

Saint Kitts and Nevis – Saint Lucia – Saint Vincent and the Grenadines – Samoa – San Marino – Saudi Arabia – Senegal – Serbia – Seychelles – Singapore – Sint Maarten – Slovak Republic – Slovenia – South Africa – Spain – Sweden – Switzerland – Thailand – Togo – Tunisia – Türkiye – Uganda – Ukraine – United Arab Emirates – United Kingdom – United States of America – Uruguay – Vanuatu – Viet Nam

ALBANIA

Ministry of Finance: General Tax Directory

ALGERIA

The Minister of Finance or his/her authorised representative.

ANDORRA

The Minister of Finance or his authorised representative.

ANGUILLA

The Permanent Secretary for Finance or their authorised representative.

ANTIGUA and BARBUDA

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

ARGENTINA

The Federal Administration of Public Revenue.

ARMENIA

The State Revenue Committee or its authorised representative.

ARUBA

The Minister of Finance or his authorised representative.

AUSTRALIA

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

AUSTRIA

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

AZERBAIJAN

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

BAHAMAS

The Minister of Finance or his authorised representative.

BAHRAIN

The Minister of Finance or his authorised representative.

BARBADOS

The Barbados Revenue Authority.

BELGIUM

The Minister for Finance or an authorised representative.

BELIZE

The Financial Secretary in the Ministry of Finance.

BENIN

The Minister for Economy and Finance or the Director General for Taxes.

BERMUDA

The Minister of Finance or its authorised representative.

BOSNIA and HERZEGOVINA

For taxes referred to in Article 2, paragraph 1, subparagraph a.i., the competent authorities shall be as follows:

- the Federal Ministry of Finance for the territory of the Federation BiH;
- the Ministry of Finance of Republika Srpska for the territory of Republika Srpska, and
- the Brčko District Finance Directorate for the territory of the Brčko District;

For taxes referred to in Article 2, paragraph 1, subparagraph b.iii.C, the competent authority shall be the Indirect Taxation Authority.

BOTSWANA

The Minister responsible for finance represented by the Commissioner General of the Botswana Unified Revenue Service (BURS) or an authorised representative of the Commissioner General.

BRAZIL

The Secretary of the Federal Revenue of Brazil.

BRITISH VIRGIN ISLANDS

The International Tax Authority - Ministry of Finance.

BRUNEI DARUSSALAM

The Minister of Finance and Economy or his authorised representative.

BULGARIA

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

BURKINA FASO

The Minister responsible for Finance and the Director General for Taxes.

CABO VERDE

The Vice-Prime Minister and Minister of Finance, the National Director of State Revenues or their authorised representatives.

CAMEROON

The Minister of Finance or its representative.

CANADA

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

CAYMAN ISLANDS

The Tax Information Authority or its authorised representative.

CHILE

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

CHINA (PEOPLE'S REPUBLIC OF)

The State Administration of Taxation or its authorised representative.

COLOMBIA

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

COOK ISLANDS

The Treasurer of Revenue Management or his authorised representative.

COSTA RICA

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

CÔTE D'IVOIRE

Director-General of Taxation.

CROATIA

The Ministry of Finance or its authorised representative.

CYPRUS

The Minister of Finance or his authorised representative.

CURAÇAO

The Minister of Finance or his authorised representative.

CZECH REPUBLIC

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

DENMARK

Danish taxes

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

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

Article 2, paragraph 1.a.iii: Capital tax to the State (formueskatten 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.1:

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

Article 2, paragraph 1.b.ii:

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

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

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

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

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

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

- Registration tax on motor vehicles (registreringsafgift af motorkøretøjer);

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

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

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

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

Article 2, paragraph 1.b.iv:

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

Greenlandic taxes

Article 2, paragraph 1.a.i:

- Income tax to the greenlandic home rule government (landsskat, særlig landsskat);
- Dividend tax (udbytteskat);
- Company tax (selskabsskat).

Article 2, paragraph 1.b.i:

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

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

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

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

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

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

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

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

- Tax on lottery (lotteriafgift);
- Stamp duty (stempelafgift).

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).

Article 2, paragraph 1.a.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).

Article 2, paragraph 1.b.ii:

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

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

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

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

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

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

Greenland –

The Local Government or its authorised representative.

DOMINICA

The Minister for Finance or its authorised representative.

DOMINICAN REPUBLIC

The Minister of Finance or his authorised representative.

ECUADOR

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

EL SALVADOR

The Director General of National Taxation.

ESTONIA

The Tax and Customs Board.

ESWATINI (KINGDOM OF)

The Minister of Finance or his Authorised Representative.

FAROE ISLANDS

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

FINLAND

The National Board of Taxes.

FRANCE

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

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

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

GABON

The Minister in charge of Finance and Budget or the Minister's authorised representative.

GEORGIA

The Ministry of Finance or its authorised representative.

GERMANY

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

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

2. For all social security contributions: The Federal Ministry of Labour and Social Affairs;

3. For:

- Import VAT and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.C;
- Spirits duty, energy duty, tobacco duty and related ancillary tax payments in accordance with Article 2,

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

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

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

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

GHANA

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

Address:

Commissioner-General
Ghana Revenue Authority

GP 2202 Accra, Ghana

GIBRALTAR

The Commissioner of Income Tax of the Government of Gibraltar.

GREECE

The Minister of Economy and Finance or his authorised
representative.

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

GREENLAND

The Local Government or its authorised representative.

GRENADA

The Comptroller of Inland Revenue Division.

GUATEMALA

The Superintendency of Tax Administration.

GUERNSEY

Director of Income Tax or his delegate.

HONDURAS

The Minister of Finance or its authorised representative.

HUNGARY

Article 2, paragraph 1.a.i:

- Personal income tax;
- Corporate income tax.

Article 2, paragraph 1.b.i:

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

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

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

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

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

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

HONG KONG

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

ICELAND

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

INDIA

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

INDONESIA

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

IRELAND

The Revenue Commissioners or their authorised representative.

ISLE OF MAN

The Assessor of Income Tax or his or her delegate.

ISRAEL

The Revenue Commissioners or their authorised representative.

ITALY

The Ministry of Economy and Finance – Tax Policy Department.

JAMAICA

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

JAPAN

The Minister of Finance or his authorised representative.

JERSEY

The Treasury and Resources Minister or his authorised representative.

JORDAN

The Minister of Finance or his/her authorised representatives.

KAZAKHSTAN

The Minister of Finance or its authorised representative.

KENYA

The Cabinet Secretary responsible for Finance or his authorised representative.

KOREA

The Minister of Strategy and Finances or his authorised representative.

KUWAIT

The Minister of Finance or his authorised representative.

LATVIA

The Ministry of Finance or its authorised representative.

LEBANON

The Minister of Finance or his authorised representative.

LIBERIA

The Minister of Finance and Development Planning, represented by either the Commissioner General of the Liberia Revenue Authority or the Commissioner General's authorised representative.

LIECHTENSTEIN

The Fiscal Authority.

LITHUANIA

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

LUXEMBOURG

The Minister of Finance or his authorised representative.

MACAU

The Secretary for Economy and Finance or its authorised representatives.

MADAGASCAR

The Minister responsible for tax regulation or the Minister's authorised representative.

MALAYSIA

The Minister of Finance or his authorised representative.

MALDIVES

The Commissioner General of Taxation or their authorised representative.

MALTA

The Minister responsible for finance or his authorised representative.

MARSHALL ISLANDS

The Secretary of Finance or his authorised representative.

MAURITANIA

The Minister in charge of Finance or its authorised representative.

MAURITIUS

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

MEXICO

- Ministry of Finance;
- Tax Administration Service.

REPUBLIC OF MOLDOVA

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

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

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

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

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

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

Article 2, paragraph 1.b.iv:

- Taxes on natural resources;
- Local taxes.

MONACO

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

MONGOLIA

The Minister of Finance, Commissioner of General tax Department and their authorised representative.

MONTENEGRO

The Ministry of Finance or its authorised representative.

MONTSERRAT

The Comptroller of Inland Revenue or his authorised representative.

MOROCCO

The Minister for Economy and Finances or his authorised representative.

NAMIBIA

The Minister of Finance or his authorised representative.

NAURU

The Minister of Finance or his authorised representative.

NETHERLANDS

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

Curaçao

The Minister of Finance or his authorised representative.

Sint Maarten

The Minister of Finance or his authorised representative.

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

The Minister of Finance or his authorised representative.

Aruba

The Minister of Finance or his authorised representative.

NEW ZEALAND

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

NIGERIA

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

NIUE

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

NORTH MACEDONIA

In relation to the Republic of North Macedonia means the Ministry of Finance or its authorised representative.

NORWAY

The Minister of Finance and Customs or his authorised representative.

OMAN

The Chairman of the Tax Authority.

PAKISTAN

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

PANAMA

The Ministry of Economy and Finances or its authorised representative.

PAPA NEW GUINEA

The Commissioner General of Internal Revenue or his authorised representative.

PARAGUAY

The Minister of Finance, the Undersecretary of State for Taxation and their authorised representatives.

PERU

The National Superintendence of Customs and Tax Matters - SUNAT.

PHILIPPINES

The Secretary of Finance or his authorised representative.

POLAND

For the Republic of Poland, the term “competent authority” means the Minister of Finance or his authorised representative.

PORTUGAL

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

QATAR

The Minister of Finance or his authorised representative.

ROMANIA

The Minister of Public Finance or his authorised representative.

RUSSIAN FEDERATION

The Federal Tax Service and its authorised representatives;

- The Federal Bailiff Service and its authorised representatives.

RWANDA

The Minister responsible for Finance and/or the Commissioner General of the Rwanda Revenue Authority.

SAINT LUCIA

The Minister for Finance or his authorised representative.

SAINT VINCENT AND THE GRENADINES

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

SAMOA

The Minister for Revenue or his authorised representative.

SAN MARINO

The Ministry of Finance and Budget and Central Liaison Office – CLO

SAUDI ARABIA

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

SENEGAL

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

SAINT KITTS AND NEVIS

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

SERBIA

The Ministry of Finance or its authorised representative.

SEYCHELLES

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

SINT MAARTEN

The Minister of Finance or his authorised representative.

SINGAPORE

The Minister for Finance or his authorised representative.

SLOVAK REPUBLIC

The Ministry of Finance or its authorised representative.

SLOVENIA

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

SOUTH AFRICA

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

SPAIN

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

SWEDEN

The Minister of Finance or the National Tax Board.

SWITZERLAND

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

THAILAND

The Minister of Finance or his authorised representative.

TOGO

The Minister of Economy and Finance or his authorised representative.

TUNISIA

The Minister in charge of Finance or his authorised representatives.

TÜRKIYE

The Minister of Finance or his authorised representative.

TURKS & CAICOS ISLANDS

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

UGANDA

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

UKRAINE

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

UNITED ARAB EMIRATES

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

UNITED KINGDOM

For the United Kingdom of Great Britain and Northern Ireland:

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

For *Anguilla*:

The Permanent Secretary for Finance or his authorised representative.

For *Bermuda*:

The Minister of Finance or its authorised representative.

For the *British Virgin Island*:

The International Tax Authority—Ministry of Finance.

For the *Cayman Islands*:

The Tax Information Authority or its authorised representative.

For *Gibraltar*:

The Commissioner of Income Tax of the Government of Gibraltar

For *Bailiwick of Jersey*:

The Treasury and Resources Minister or his authorised representative.

For the *Isle of Man*:

The Assessor of Income Tax or his or her delegate.

For the *Bailiwick of Guernsey*:

The Director of Income Tax or his delegate.

For *Montserrat*:

The Comptroller of Inland Revenue or their authorised representative.

For *The Turks and Caicos Islands*:

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

UNITED STATES OF AMERICA

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

URUGUAY

The Minister of Economy and Finance or his authorised representative.

VANUATU

The Minister of Finance or his or her authorised representative.

VIET NAM

The Minister of Finance or his authorised representative.

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

States

From A to F

Antigua and Barbuda – Australia – Azerbaijan – Bahamas –
Barbados – Belgium – Belize – Botswana – Brunei Darussalam –
Cameroon – Chile – China – Cyprus – Dominican Republic –
Ecuador – El Salvador

From G to L

Georgia – Germany – Greece – Ireland – Kazakhstan – Republic of Korea – Liechtenstein – Lithuania

From M to R

Malaysia – Maldives – Mauritania – Mauritius – Mexico – Mongolia – Netherlands – New Zealand – Nigeria – Niue – North Macedonia – Pakistan – Panama – Peru – Philippines – Romania – Rwanda

From S to Z

Saint Lucia – Saint Vincent and the Grenadines – Senegal – Seychelles – Singapore – Slovak Republic – South Africa – Spain – Tunisia – Türkiye – Uganda – United Arab Emirates – United Kingdom – Uruguay – Vanuatu

ANTIGUA AND BARBUDA

In relation to Antigua and Barbuda means:

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

AUSTRALIA

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

AZERBAIJAN

All individuals possessing the nationality of the Republic of Azerbaijan;

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

BAHAMAS

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

BARBADOS

For the purposes of Article 3, paragraph 1.e, of the Convention, the term "national" in relation to Barbados means any individual possessing the nationality or citizenship of Barbados; and any legal person, partnership or association deriving its status as such from the laws in force in Barbados.

BELGIUM

None.

BELIZE

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

BOTSWANA

Any individual possessing the nationality or citizenship of Botswana and any legal person, association, or other entity deriving its status as such from the laws in force in Botswana.

BRUNEI DARUSSALAM

For the purposes of Article 3, paragraph 1.e, of the Convention, the term "national" in relation to Brunei Darussalam means any individual possessing the nationality of Brunei Darussalam, and any legal person, partnership or association deriving its status as such from the laws in force in the Brunei Darussalam.

CAMEROON

All individuals of Cameroonian nationality and all legal persons, partnership or capital companies, associations and other entities planned and constituted under the laws in force in Cameroon.

CHILE

The Republic of Chile, according to Article 3, paragraph 1.e, of the Convention, declares that the term "national" means any individual possessing the Chilean nationality; and any legal person or association organised under the laws in force in the Republic of Chile.

CHINA

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

For the application of the Convention to the Hong Kong SAR, paragraph 1.e of Article 3 of the Convention refers to any person having the right to abode, or is incorporated or otherwise constituted in the Hong Kong SAR.

CYPRUS

- (i) any individual possessing the citizenship of Cyprus;
- (ii) any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Cyprus.

DOMINICAN REPUBLIC

Regarding the definition of “national”, the Dominican Republic points out that it recognizes citizens with dual nationalities, meaning the Dominican citizen who, by any legal means, acquires a secondary nationality and still maintains the Dominican nationality for our legal purposes. This definition is intended to include Dominican nationals in every country in which their Dominican nationality is legally recognised. If the other Party does not recognise dual nationality, the term should only apply to the extent of the Dominican Republic.

ECUADOR

In relation to the Republic of Ecuador, the term “national” means any individual possessing Ecuadorian nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Ecuador.

EL SALVADOR

- i. Any individual of Salvadoran nationality; and
- ii. Any legal person deriving its status as such from the laws in force in El Salvador.

GEORGIA

- Any individual possessing the citizenship of Georgia;
- Any legal person or partnership or association deriving its status as such from the laws in force in Georgia.
-

GERMANY

- All Germans within the meaning of the Basic Law for the Federal Republic of Germany, and
- All legal persons, partnerships and other associations deriving their status as such from the laws in force in the Federal Republic of Germany.

GREECE

None provided.

IRELAND

The term “nationals” in relation to Ireland shall be understood as any individuals possessing the citizenship of Ireland, and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland.

KAZAKHSTAN

- All individuals possessing the nationality of the Republic of Kazakhstan;
- All legal persons, partnerships or association deriving its status as such from the laws in force in the Republic of Kazakhstan.

REPUBLIC OF KOREA

1. Any individual possessing the nationality of the Republic of Korea.
2. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Korea.

LIECHTENSTEIN

- (i) Any individual possessing the nationality or citizenship of Liechtenstein; and
- (ii) Any person other than an individual deriving its status as such from the laws in force in Liechtenstein.

LITHUANIA

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.

MALAYSIA

- (i) Any individual possessing the nationality or citizenship of Malaysia;
- (ii) Any legal person, partnership or, association and any other entity deriving its status as such from the laws in force in Malaysia.

MALDIVES

- (i) Any individual possessing the nationality or citizenship of Maldives;
- (ii) Any legal person, partnership or association deriving its status as such from the laws in force in Maldives.

MAURITANIA

All individuals possessing the Mauritanian nationality and all legal persons, partnerships, associations and other entities provided for and deriving their status as such from the laws in force in the Islamic Republic of Mauritania.

MAURITIUS

- (i) All individuals possessing the citizenship of the Republic of Mauritius, and
- (ii) All legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in the republic of Mauritius.

MEXICO

- (i) Any individual of Mexican nationality; and
- (ii) Any legal entity, company or association that derives its status as such from the current legislation in Mexico.

MONGOLIA

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

NETHERLANDS

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

- 1. All individuals possessing the Dutch nationality;
- 2. All legal persons, companies and associations deriving their status as such from the laws in force in the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten.

NEW ZEALAND

Any individual possessing the nationality or citizenship of New Zealand and any legal person, partnership or association deriving its status as such from the laws in force in New Zealand.

NIGERIA

Any individuals possessing the nationality of the Federal Republic of Nigeria and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in the Federal Republic of Nigeria.

NIUE

Any individual belonging to the aboriginal race of Niue or possessing permanent resident status in Niue and any legal person, partnership or associations deriving its status as such from the laws in force in Niue.

NORTH MACEDONIA

- i. Any individual possessing the nationality of the Republic of North Macedonia, and
- ii. Any legal person, partnership or association and other entity deriving its status as such from the laws in force in the Republic of North Macedonia.

PAKISTAN

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

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

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

PANAMA

The term “national” means any physical person possessing the Panamanian nationality and any legal person, partnership or association organised under the laws in force in Panama.

PERU

The term “nationals” means all-natural persons who have Peruvian nationality and all legal entities, partnerships, associations and other entities constituted in accordance with the legislation of the Republic of Peru.

PHILIPPINES

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

ROMANIA

1. All individuals possessing Romanian citizenship;
2. All legal persons, partnerships, associations and other entities set up according to the laws in force in Romania.

RWANDA

- (i) All individuals possessing the nationality of Rwanda;
- (ii) All legal persons, partnerships and associations deriving their status as such from the laws in force in Rwanda.

SAINT LUCIA

The term “national” means any individual possessing the citizenship of Saint Lucia, and any legal person, company, partnership or association deriving its status as such from the laws in force in Saint Lucia.

SAINT VINCENT AND THE GRENADINES

The term “nationals” means any individual possessing the nationality or citizenship of Saint Vincent and the Grenadines and any legal person, partnership, association or other organisation deriving their status as such from the laws in force in Saint Vincent and the Grenadines.

SENEGAL

All individuals of Senegalese nationality and all legal persons, partnerships or capital companies, associations and other entities provided for and constituted in accordance with the laws in force in Senegal.

SEYCHELLES

- (i) Any individuals possessing the nationality or citizenship of Seychelles.
- (ii) Any legal person, partnership or association deriving its status as such from the laws in force in Seychelles.

SINGAPORE

- Any individual possessing the citizenship of Singapore; and
- Any legal person, partnership or association deriving its status as such from the laws in force in Singapore.
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SLOVAK REPUBLIC

- (I) Any individual possessing the nationality or citizenship of the Slovak Republic.
- (II) Any legal person, association and other entities deriving its status as such from the laws in force in the Slovak Republic.

SOUTH AFRICA

Any individual possessing the nationality or citizenship of South Africa and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in South Africa.

SPAIN

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

TUNISIA

- Any individuals possessing the Tunisian nationality, and
- Any legal person, partnership, association and other organisation deriving their status as such from the legislation of Tunisia.

TÜRKİYE

All individuals possessing Turkish nationality in accordance with the Turkish Nationality Code, and all legal persons, partnership or association deriving their status as such from the laws in force in Turkey.

UGANDA

Any individual possessing the nationality or citizenship of Uganda and any legal person, partnership or other entity deriving its status as such from the laws in force in Uganda.

UNITED ARAB EMIRATES

- Any individual possessing the citizenship of the United Arab Emirates; and
- Any legal person, partnership or association, instrumentalities and statutory bodies deriving its status as such from the laws in force in the United Arab Emirates.

UNITED KINGDOM

In relation to the United Kingdom, the term “national” means any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the United Kingdom.

In relation to Anguilla, the term “national” means any person regarded as belonging to Anguilla under section 80 of the Anguilla Constitution, as amended by the Anguilla Constitution (Amendment) Order 1990 S.I. 1990/587.

In relation to Bermuda, the term “national” means any individual possessing Bermudian Status as defined in accordance with paragraph 102(3) of Schedule 1 to the Bermuda Constitution Order S.I. 1968/182, and any legal person, partnership, company, trust, estate, association or other entity created under the laws in force in Bermuda.

In relation to the British Virgin Islands, the term “national” means any person who belongs to the British Virgin Islands within the meaning of section 2(2) of the Virgin Islands Constitution Order 2007 S.I.2007/1678 and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the British Virgin Islands.

In relation to the Cayman Islands, the term “national” means any person who possesses Caymanian status under the repealed Immigration Law (2003 Revision) or any earlier law providing for the same or similar rights, and includes any person who acquires the status under Part III of the Immigration Law (2012 Revision).

In relation to Gibraltar, the term “national” means a Gibraltarian within the meaning of the Gibraltarian Status Act 1962 and any legal person, partnership or association deriving its status as such from the laws in force in Gibraltar.

In relation to the Isle of Man, the term “national” means any individual who has a right of abode in the Isle of Man and possesses British citizenship and any legal person, partnership or association deriving its status as such under the laws of the Isle of Man.

In relation to the Bailiwick of Guernsey, the term “national” means any individual who has a place of abode in the Bailiwick of Guernsey and possesses British citizenship and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Guernsey.

In relation to the Bailiwick of Jersey, the term “national” means any citizen of the Bailiwick of Jersey and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Jersey.

In relation to Montserrat, the term “national” means a person defined as Montserratian under section 107(2) of the Montserrat Constitution Order 2010 S.I. 2010/2474.

In relation to the Turks and Caicos Islands, the term “national” means a person defined as a Turks and Caicos Islander under section 132 of the Turks and Caicos Islands Constitution Order 2011 S.I. 2011/1861.

URUGUAY

In relation to the Oriental Republic of Uruguay, the term “national” means any individual possessing Uruguayan nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Uruguay.

VANUATU

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

Made this 6th day of August, 2025.

D. TANCOO
Minister of Finance