



## **Convention on Mutual Administrative Assistance in Tax Matters**

Strasbourg, 25.I.1988

### **Annex C – Definition of the word "national" for the purpose of the Convention <sup>(\*)</sup>**

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(\*) Status as of 4 September 2015 – Last update Mauritius on 31 August 2015.

## **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.

## **BELGIUM**

None.

## **BELIZE**

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

## **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.

## **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.

## **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 with 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.

## **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.

## **LITHUANIA**

For Lithuania, the term “national” means all individuals possessing the citizenship of the Republic of Lithuania, and all legal persons, partnerships, associations or other entities deriving their status as such from the laws in force in the Republic of Lithuania.

## **MAURITIUS**

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

## **MEXICO**

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

## **NETHERLANDS**

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

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

## **NEW ZEALAND**

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

## **NIGERIA**

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

## **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.

## **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.

## **SLOVAK REPUBLIC**

- i. any individual possessing the nationality or citizenship of the Slovak Republic;
- ii. any legal person, association and other entities deriving its status as such from the laws in force in the Slovak Republic.

## **SOUTH AFRICA**

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

## **SPAIN**

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

## **TUNISIA**

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

## **TURKEY**

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

## **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.