



## Convention on Mutual Administrative Assistance in Tax Matters

Strasbourg, 25.I.1988

### Annex B – Competent authorities <sup>(\*)</sup>

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#### Related links

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(\*) Status as of 6 November 2015 – Last update Barbados on 28 October 2015.

**ALBANIA**

Ministry of Finance: General Tax Directory.

**ARGENTINA**

Federal Administration of Public Revenue.

**AUSTRALIA**

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.

**BARBADOS**

Barbados Revenue Authority.

**BELGIUM**

Minister for Finance or an authorised representative.

**BELIZE**

Financial Secretary in the Ministry of Finance.

**CAMEROON**

The Minister of Finance or his representative.

**CANADA**

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

**CHILE**

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

**CHINA**

The State Administration of Taxation or its authorised representative.

**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.

**COSTA RICA**

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

**CROATIA**

The Ministry of Finance or its authorised representative.

**CYPRUS**

The Minister of Finance or his authorised representative.

**CZECH REPUBLIC**

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

**DENMARK**

(except for Greenland)

The Minister for Taxation or his authorised representative.

Greenland

The Local Government or its authorised representative.

**ESTONIA**

The Tax and Customs Board.

**FINLAND**

The National Board of Taxes.

## **FRANCE**

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

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

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

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

## **GEORGIA**

The Ministry of Finance or its authorised representative.

## **GERMANY**

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

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

2. For all social security contributions:

The Federal Ministry of Labour and Social Affairs;

3. For:

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

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

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

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

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

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

**GHANA**

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

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

**GREECE**

The Minister of Economy and Finance or his authorised representative.

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

**HUNGARY**

The Minister responsible for tax policy or his authorised representative.

**ICELAND**

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

**INDIA**

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

**INDONESIA**

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

**IRELAND**

The Revenue Commissioners or their authorised representative.

**ITALY**

The Ministry of Economy and Finance – Tax Policy Department.

**JAPAN**

The Minister of Finance or his authorised representative.

**KAZAKHSTAN**

The Minister of Finance or his authorised representative.

**KOREA**

The Minister of Strategy and Finances or his authorized representative.

**LATVIA**

The Ministry of Finance or its authorised representative.

**LIECHTENSTEIN**

The Government of the Principality of Liechtenstein or its authorised representative.

**LITHUANIA**

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

**LUXEMBOURG**

The Minister of Finance or his authorised representative.

**MALTA**

The Minister responsible for finance or his authorised representative

**MAURITIUS**

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

**MEXICO**

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

**REPUBLIC OF MOLDOVA**

The Ministry of Finance or its authorised representatives.

**NETHERLANDS**

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

Curaçao

The Minister of Finance or his authorised representative.

Sint Maarten

The Minister of Finance or his authorised representative.

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

The Minister of Finance or his authorised representative.

Aruba

The Minister of Finance or his authorised representative.

**NEW ZEALAND**

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

**NIGERIA**

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

**NORWAY**

The Minister of Finance and Customs or his authorised representative.

**POLAND**

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

**PORTUGAL**

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

**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.

**SAN MARINO**

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

**SEYCHELLES**

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

**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.

## **TUNISIA**

The Minister in charge of Finance or his authorised representatives.

## **TURKEY**

The Minister of Finance or his authorised representative.

## **UKRAINE**

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

## **UNITED KINGDOM**

For the United Kingdom of Great Britain and Northern Ireland:

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

For Anguilla:

The Permanent Secretary for Finance or their authorised representative.

For Bermuda:

The Minister of Finance or its authorised representative.

For the British Virgin Islands:

The International Tax Authority - Ministry of Finance.



For the Cayman Islands:

The Tax Information Authority or its authorised representative.

For Gibraltar:

The Commissioner of Income Tax of the Government of Gibraltar.

For Bailiwick of Jersey:

The Treasury and Resources Minister or his authorised representative.

For the Isle of Man:

The Assessor of Income Tax or his or her delegate.

For the Bailiwick of Guernsey:

The Director of Income Tax or his delegate.

For Montserrat:

The Comptroller of Inland Revenue or their authorised representative.

For the Turks and Caicos Islands:

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

**UNITED STATES OF AMERICA**

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