

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

ANDORRA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 25 August 2016 - Or. Fr. (*in force since 1 December 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **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.

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

ANNEX C – Definition of the word “national” for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>