

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

UNITED ARAB EMIRATES

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in a letter from the Minister of State for Financial Affairs of the United Arab Emirates, transmitted to the Secretary General of the OECD at the time of the signature of the instrument, on 21 April 2017 - Or. Engl., confirmed at the time of deposit of the instrument of ratification with the Secretary General of the OECD on 21 May 2018 - Or. Engl. (*in force since 1 September 2018*)

ANNEX A – Taxes to which the Convention would apply:

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

ANNEX B – Competent Authorities

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

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

- 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.

(*) 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>