

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

ANTIGUA AND BARBUDA

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 16 October 2018 - Or. Engl. *(in force since 1 February 2019)*

ANNEX A – Taxes to which the Convention would apply:

- . **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.

ANNEX B – Competent Authorities

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

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

- 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.

(*) 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>