

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

AUSTRALIA

Compilation of Declarations currently in force ^(*) concerning

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**Declarations transmitted by the Australian Permanent Delegation to the OECD at the time of deposit of the instrument of ratification with the Secretary General of OECD on 30 August 2012
- Or. Engl. (*in force since 1 December 2012*)**

ANNEX A – Taxes to which the Convention would apply:

For Australia, the Convention shall apply to taxes of every kind and description imposed under the federal laws of Australia administered by the Commissioner of Taxation which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(ii) and (iii) of Article 2 of the Convention.

ANNEX B – Competent Authorities

The Commissioner of Taxation or an authorised representative of the Commissioner.

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

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.

(*) 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>