

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## BAHAMAS

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 26 April 2018 - Or. Engl. (*in force since 1 August 2018*)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.b.ii:** Compulsory social security contributions payable to general government.
- . **Article 2, paragraph 1.b.iii.B:** Taxes on immovable property.
- . **Article 2, paragraph 1.b.iii.C:** General consumption taxes, such as value-added or sales taxes.
- . **Article 2, paragraph 1.b.iii.D:** Specific taxes on goods and services such as excise taxes.
- . **Article 2, paragraph 1.b.iii.E:** Taxes on the use or ownership of motor vehicles.

#### 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

In The Bahamas the term “national” is used when there is a reference to a person (whether natural person or legal person) in the international arena, for example, a “national” of The Bahamas or a “National” of a State. However, when referring to a person domestically (in the domestic legislation) a person is considered a citizen, not a national.

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
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