

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

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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 21 September 2020 – Or. Engl. (*in force since 1 January 2021*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal income tax;
 - . Corporate income tax.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax.

ANNEX B – Competent Authorities

For taxes referred to in Article 2, paragraph 1, subparagraph a.i., the competent authorities shall be as follows: the Federal Ministry of Finance for the territory of the Federation BiH; the Ministry of Finance of Republika Srpska for the territory of Republika Srpska, and the Brčko District Finance Directorate for the territory of the Brčko District;

For taxes referred to in Article 2, paragraph 1, subparagraph b.iii.C, the competent authority shall be the Indirect Taxation Authority.

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](#).
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