

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

BELIZE

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 the instrument of acceptance deposited with the Secretary General of the OECD on 29 May 2013 - Or. Engl. (*in force since 1 September 2013*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income Tax (including surtax or surcharge);
 - . Business Tax.
- . **Article 2, paragraph 1.b.iii.C:** General Sales Tax.

ANNEX B – Competent Authorities

The Financial Secretary in the Ministry of Finance.

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

Any individual possessing the citizenship of Belize.

(*) 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>