

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

BARBADOS

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD, on 4 July 2016 - Or. Engl. (*in force since 1 November 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax.
- . **Article 2, paragraph 1.a.ii:** Corporation Tax.

Declaration deposited with the Secretary General of the OECD at the time of signature of the instrument, on 28 October 2015 - Or. Engl., confirmed in the instrument of ratification deposited with the Secretary General of the OECD on 4 July 2016 - Or. Engl. (*in force since 1 November 2016*)

ANNEX B – Competent Authorities

The Barbados Revenue Authority.

Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 4 July 2016 - Or. Engl. (*in force since 1 November 2016*)

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

Any individual possessing the nationality or citizenship of Barbados; and any legal person, partnership or association deriving its status as such from the laws in force in Barbados.

(*) 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>