

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## CHINA

(Sheets on [Hong Kong SAR](#) and [Macao SAR](#))

### 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 16 October 2015 – Or. Engl. (*in force since 1 February 2016*)**

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

- . **Article 2, paragraph 1.a.i:**
  - . Enterprise Income Tax;
  - . Individual Income Tax.
- . **Article 2, paragraph 1.b.iii.B:**
  - . Urban and Township Land Use Tax;
  - . House Property Tax;
  - . Land Appreciation Tax.
- . **Article 2, paragraph 1.b.iii.C:**
  - . Value Added Tax;
  - . Business Tax.
- . **Article 2, paragraph 1.b.iii.D:**
  - . Excise Tax;
  - . Tobacco Tax.
- . **Article 2, paragraph 1.b.iii.E:**
  - . Vehicle Purchase Tax;
  - . Vehicle and Vessel Tax.
- . **Article 2, paragraph 1.b.iii.G:**
  - . Resource Tax;
  - . City Maintenance and Construction Tax;
  - . Tax on the Use of Arable Land;
  - . Stamp Duty;
  - . Deed Tax.

#### ANNEX B – Competent Authorities

The State Administration of Taxation or its authorised representative.

#### 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](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>