

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

CABO VERDE

Compilation of Declarations currently in force (*) concerning

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Declarations contained in a Note Verbale from the Ministry of Foreign Affairs and Communities of Cabo Verde, dated 27 December 2019, accompanying the instrument of ratification deposited with the Secretary General of the OECD on 6 January 2020 - Or. Engl. (in force since 1 May 2020)

ANNEX A – Taxes to which the Convention would apply:

- Article 2, paragraph 1.a.i:
 - Personal income tax (*"Imposto sobre o Rendimento das Pessoas Singulares"*);
 - Corporate income tax (*"Imposto sobre o Rendimento das Pessoas Colectivas"*).
- Article 2, paragraph 1.a.ii: Single Property Tax (*"Imposto unico sobre o patrimonio, no que diz respeito aos ganhos derivados da alienação de bens imobiliarios"*).
- Article 2, paragraph 1.b.iii.C: Value Added Tax (*"Imposto sobre o Valor Acrescentado"*).
- Article 2, paragraph 1.b.iii.D: Special Consumption Tax (*"Imposto sobre Consumos Especiais"*).

ANNEX B – Competent Authorities

The Vice-Prime Minister and Minister of Finance, the National Director of State Revenues or their authorised representatives.

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>