

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

CYPRUS

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 a Note verbale from the Permanent Representation of Cyprus to the Council of Europe, dated 16 December 2014, deposited with the instrument of ratification on 19 December 2014 - Or. Engl. (*in force since 1 April 2015*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax;
 - . Corporate income tax;
 - . Special contribution for the defense of the Republic.
- . **Article 2, paragraph 1.a.ii:** Capital gains tax.
- . **Article 2, paragraph 1.b.iii.B:** Tax on Immovable Property.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

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

- i. Any individual possessing the citizenship of Cyprus;
- ii. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Cyprus.

(*) 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>