

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

DOMINICA

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 30 April 2019 - Or. Engl. (*in force since 1 August 2019*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal Income Tax;
 - . Corporate Tax;
 - . Withholding Tax.
- . **Article 2, paragraph 1.b.iii.B:** Land Transfer Fees.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.
- . **Article 2, paragraph 1.b.iii.E:**
 - . Motor Vehicle License Fees;
 - . Motor Vehicle License Fees.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Stamp Duties;
 - . Import Duties.

ANNEX B – Competent Authorities

The Minister for Finance 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>