

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

DOMINICAN REPUBLIC

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 2 August 2019 – Or. Engl./Spa. (*in force since 1 December 2019*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on profits, capital or equity gains of natural or legal persons.
- . **Article 2, paragraph 1.b.iii.A:** Taxes on property, inheritance or donations.
- . **Article 2, paragraph 1.b.iii.B:** Taxes on real estate.
- . **Article 2, paragraph 1.b.iii.C:** General consumption taxes.
- . **Article 2, paragraph 1.b.iii.D:** Specific taxes on goods and services.

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

In relation to the Dominican Republic, the term "national" means any citizen and any legal entity or any other collective entity, whose existence derives from the current laws in each of the Parties.

Regarding the definition of "national", the Dominican Republic points out that it recognizes citizens with dual nationalities, meaning the Dominican citizen who, by any legal means, acquires a secondary nationality and still maintains the Dominican nationality for our legal purposes. This definition is intended to include Dominican nationals in every country in which their Dominican nationality is legally recognized. If the other Party does not recognize dual nationality, the term should only apply to the extent of the Dominican Republic.

(*) 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>